



Buitengewone
Staatskoerant
Government Gazette
Extraordinary

(As 'n Nuisblad by die Poskantoor Geregistreer)

(Registered at the Post Office as a Newspaper)

(REGULASIEKOERANT No. 301)

Prys 10c Price
Oorsee 15c Overseas
POSVRY - POST FREE

(REGULATION GAZETTE No. 301)

VOL. XI.]

PRETORIA, 21 FEBRUARIE
21 FEBRUARY 1964.

[No. 724.

GOEWERMENSKENNISGEWINGS.

DEPARTEMENT VAN BANTOE-ONDERWYS.

No. R. 217.] [21 Februarie 1964.
REGULASIES VIR DIE INSTELLING VAN EN
BEHEER OOR SKOOLFONDSE BY STAATS-
BANTOESKOLE.

Kragtens die bevoegdheid my verleen by subartikel (1) van artikel vyftien van die Wet op Bantoe-onderwys, 1953 (Wet No. 47 van 1953), soos gewysig, vaardig ek, WILLEM ADRIAAN MAREE, Minister van Bantoe-onderwys, hierby die regulasies uit wat in die Bylae hiervan vervat is, ter vervanging van die regulasies afgekondig by Goewermenskennisgewing No. 112 van 25 Januarie 1957, soos gewysig by Goewermenskennisgewing No. R. 2118 van 23 Desember 1960, en Goewermenskennisgewing No. 857 van 8 Junie 1962.

W. A. MAREE,
Minister van Bantoe-onderwys.

BYLAE.

WOORDOMSKRYWING.

1. In hierdie regulasies beteken „die Wet” die Wet op Bantoe-onderwys, 1953 (Wet No. 47 van 1953), en tensy uit die samehang anders blyk, het elke uitdrukking waaraan in daardie Wet 'n betekenis geheg is, die betekenis aldus daaraan geheg, en beteken—

„beampte” 'n persoon wat 'n pos op die vaste diensstaat van die Departement in 'n permanente of tydelike hoedanigheid beklee;

„beheerraad” die raad wat saamgestel is om die Sekretaris, die prinsipaal van 'n na-primêre Staatsbantoeskool en die superintendent van 'n Staatsbantoeskool wat aan sodanige skool verbonde kan wees, in 'n adviserende hoedanigheid by te staan;

„hoër primêre skool” 'n skool wat die leerplanne van slegs standers III tot VI volg;

„inspekteur van Bantoe-onderwys” 'n beampte van die Departement belas met die inspeksie van Bantoeskole in 'n bepaalde kring;

„laer primêre skool” 'n skool wat die leerplanne van slegs substanders A en B en standers I en II volg;

„na-primêre skool” 'n skool wat die leerplanne van klasse bo standerd VI volg en sluit in onderwysersopleidingskole, ambagskole en tegniese skole;

„ouditeur” die persoon wat ingevolge hierdie regulasies as ouditeur aangestel is;

A-4753969

GOVERNMENT NOTICES.

DEPARTMENT OF BANTU EDUCATION.

No. R. 217.] [21 February 1964.
REGULATIONS FOR THE ESTABLISHMENT AND
CONTROL OF SCHOOL FUNDS AT GOVERN-
MENT BANTU SCHOOLS.

Under and by virtue of the powers vested in me by sub-section (1) of section fifteen of the Bantu Education Act, 1953 (Act No. 47 of 1953), as amended, I, WILLEM ADRIAAN MAREE, Minister of Bantu Education, hereby make the regulations contained in the Schedule hereto in substitution for the regulations published under Government Notice No. 112 of 25th January, 1957, as amended by Government Notice No. R. 2118 of 23rd December, 1960, and Government Notice No. 857 of 8th June, 1962.

W. A. MAREE,
Minister of Bantu Education.

SCHEDULE.

DEFINITIONS.

1. In these regulations “the Act” shall mean the Bantu Education Act, 1953 (Act No. 47 of 1953), and unless the context otherwise indicates, any expression to which in that Act a meaning has been assigned, shall have the meaning so assigned thereto, and—

“auditor” shall mean the person appointed as auditor in terms of these regulations;

“governing council” shall mean the council constituted to assist the Secretary, the principal of any post-primary Government Bantu school and the superintendent of any Government Bantu hostel which may be attached to such school, in an advisory capacity;

“Government Bantu school” shall mean the Government Bantu school mentioned in section seven of the Act;

“higher primary school” shall mean any school which follows the syllabuses from Standards III to VI only;

“inspector of Bantu Education” shall mean any officer of the Department entrusted with the inspection of Bantu schools in a specific circuit;

“lower primary school” shall mean any school which follows the syllabuses from Sub-standards A and B and Standards I and II only;

“officer” shall mean any person who occupies any post on the fixed establishment of the Department in a permanent or temporary capacity;

1-724

- „primêre skool” ’n skool wat die leerplanne tot en met standaard VI volg;
 „prinsipaal” ’n onderwyser wat beheer het oor ’n skool en die personeel daarvan;
 „Staatsbantoeskool” die Staatsbantoeskool in artikel sewe van die Wet genoem; en
 „streekdirekteur” ’n beamppte van die Departement in beheer van Bantoe-onderwys in ’n bepaalde streek.

STIGTING VAN SKOOLFONDSE.

2. (1) Die prinsipaal van ’n Staatsbantoeskool kan ’n skoolfonds stig met die doel om fasiliteite en geriewe by die skool te verskaf en om die belange van die skool en leerlinge te bevorder: Met dien verstande dat waar geen sodanige fonds bestaan nie en die Departement dit van hom vereis, die prinsipaal ’n fonds by sodanige skool moet stig.

(2) Enige skoolfonds wat voor die datum van inwerkingtreding van hierdie regulasies by ’n Staatsbantoeskool gestig en in stand gehou is, word geag kragtens subregulasie (1) gestig te wees en sodanige fonds is vanaf genoemde datum onderworpe aan die bepalings van hierdie regulasies.

SAMESTELLING EN BEVOEGDHEDE VAN SKOOLFONDSE-KOMITEE.

3. (1) Die skoolfonds word bestuur deur ’n skoolfondskomitee wat bestaan uit—

- die prinsipaal as voorsitter;
- die vise-prinsipaal;
- een onderwyser deur die streekdirekteur aangestel na raadpleging met die beheerraad of waar daar nie ’n beheerraad bestaan nie, die inspekteur van Bantoe-onderwys;
- nog ’n persoon, wat nie ’n diensdoende onderwyser is nie, deur die streekdirekteur op aanbeveling van die inspekteur van Bantoe-onderwys aangestel, of in gevalle waar daar ’n beheerraad bestaan, ’n persoon deur die beheerraad benoem.

(2) Die streekdirekteur kan die skoolfondskomitee te eniger tyd ontbind indien hy oortuig is dat die komitee sy bevoegdheide op ’n onbehoorlike wyse uitoefen en hy kan ’n persoon benoem om die skoolfonds te beheer tot tyd en wyl ’n nuwe komitee saamgestel is.

(3) Die komitee benoem sy eie sekretaris en volledige notule word gehou van die verrigtinge op elke komiteevergadering.

(4) Die skoolfondskomitee reël sy eie prosedure in verband met die saamroep en hou van vergaderings: Met dien verstande dat geen vergadering gehou mag word as daar minder as drie lede teenwoordig is nie.

(5) Alle regsgedinge deur of teen ’n skoolfonds word in die naam van die skoolfondskomitee ingestel, en enige regskoste in verband daarmee aangegaan, word teen die fonds in rekening gebring: Met dien verstande dat geen regsding deur die skoolfondskomitee ingestel of verdedig mag word sonder die goedkeuring van die Sekretaris nie.

BYDRAES TOT DIE SKOOLFONDSE.

4. (1) Skoolfondse bestaan uit gelde wat deur ’n skoolfondskomitee ingesamel word deur middel van—

- basaars, verkopings, konserte, ander funksies en reëlins ter insameling van fondse;
- vrywillige bydraes deur of namens elke leerling in ’n primêre skool;
- verpligte bydraes deur of namens elke leerling in ’n na-primêre skool;
- die verkoop van tuinbou-, handwerk- en naaldwerk-produkte wat deur leerlinge voortgebring word as deel van hul onderrig op skool: Met dien verstande dat artikels wat vir die Departement vervaardig word en waarvoor hy die materiaal verskaf, nie hierby ingesluit word nie;
- donasies ten behoeve van die skoolfonds;
- afslag deur leweransiers waarna in subregulasie (3) verwys word en enige ander bron van inkomste ten opsigte waarvan vooraf goedkeuring van die Sekretaris verkry is.

- “primary school” shall mean any school which follows the syllabuses up to and including Standard VI;
 “principal” shall mean the person who is in charge of any school and its staff;
 “post primary school” shall mean any school which follows the syllabuses of classes above Standard VI and includes teacher-training schools, trade schools and technical schools;
 “regional director” shall mean any officer of the Department in charge of Bantu Education in a specific region.

ESTABLISHMENT OF SCHOOL FUNDS.

2. (1) The principal of any Government Bantu school may establish a school fund for the purpose of providing facilities and amenities at the school and promoting the interests of the school and pupils: Provided that where no such fund exists and the Department requires him to do so, the principal shall establish a fund at such school.

(2) Any school fund established and maintained at a Government Bantu school prior to the date of the coming into operation of these regulations, shall be deemed to have been established under sub-regulation (1) and such fund shall be subject to the provisions of these regulations from the said date.

CONSTITUTION AND POWERS OF SCHOOL FUND COMMITTEE.

3. (1) The school fund shall be administered by a school fund committee consisting of—

- the principal as chairman;
- the vice-principal;
- one teacher appointed by the regional director after consultation with the governing council or, where no governing council exists, the inspector of Bantu Education;
- another person, other than a serving teacher, appointed by the regional director on the recommendation of the inspector of Bantu Education, or in cases where a governing council exists, any person nominated by the governing council.

(2) The regional director may dissolve the school fund committee at any time if he is satisfied that the committee exercised its powers in an improper manner and he may appoint any person to control the school fund until such time as a new committee has been constituted.

(3) The committee shall appoint its own secretary and detailed minutes shall be kept of the proceedings at each committee meeting.

(4) The school fund committee shall arrange its own procedure in regard to the manner in which meetings are convened and held: Provided that no meeting shall be held if there are less than three members present.

(5) All legal proceedings by or against any school fund shall be instituted in the name of the school fund committee and any legal costs involved shall be borne by the fund: Provided that no legal proceedings shall be instituted or defended by the school fund committee without the approval of the Secretary.

CONTRIBUTIONS TO THE SCHOOL FUND.

4. (1) School funds shall consist of moneys collected by any school fund committee by means of—

- bazaars, sales, concerts, other functions and arrangements for the raising of funds;
- voluntary contributions by or on behalf of each pupil at a primary school;
- compulsory contributions by or on behalf of each pupil at a post-primary school;
- the sale of gardening, handicraft and needlework products which are produced by pupils as part of their instruction at school: Provided that articles which are produced for the Department and for which it provided the material, shall not be included herein;
- donations in aid of the school funds;
- discount by suppliers referred to in sub-regulation (3), and any other source of income in respect of which the prior approval of the Secretary has been obtained.

(2) (a) Bydraes deur leerlinge in primêre skole moet vrywillig wees en sorg moet gedra word dat geen leerling op enige wyse leed aangedoen of skade berokken word omdat geen bydraes of 'n bydrae minder as wat die skoolfondskomitee graag sou wou ontvang, deur 'n leerling betaal is nie.

(b) Bydraes deur leerlinge in na-primêre skole soos voorgeskryf in paragraaf (e) (iii) is verpligtend.

(c) Dit staan 'n skoolfondskomitee vry om met die goedkeuring van die Sekretaris geen bydraes van leerlinge in te vorder nie en die insameling van fondse te beperk tot die bronne van inkomste gemeld in paragrawe (a), (d), (e) en (f) van subregulasie (1) van hierdie regulasie.

(d) 'n Skoolfondskomitee mag geen bydraes kragtens paragrawe (b) en (c) van subregulasie (1) van hierdie regulasie insamel nie tensy die beheerraad dit aanbeveel, of waar daar nie 'n beheerraad bestaan nie die inspekteur van Bantoe-onderwys dit vooraf goedgekeur het.

(e) Bydraes in paragrawe (b) en (c) van subregulasie (1) genoem, mag nie sonder die goedkeuring van die Sekretaris die volgende bedrae te bowe gaan nie:—

- (i) 10c per kwartaal per leerling in laer primêre skole;
- (ii) 30c per kwartaal per leerling in hoër primêre skole; en
- (iii) R1 per kwartaal per leerling in na-primêre skole of klasse plus 'n verdere bydrae van hoogstens R6 per leerling per jaar in ambagskole of per leerling wat 'n tegniese kursus by 'n na-primêre Staatsbantoeskool volg.

(3) Gelde wat ten opsigte van boeke en skryfbehoeftes van die leerlinge gevorder word en wat deur die skoolfondskomitee in trust gehou word, mag slegs vir die doel waarvoor dit inbetaal is, aangewend word: Met dien verstande dat enige afslag deur leweransiers toegestaan, 'n bron van inkomste vir die skoolfonds vorm.

(4) 'n Verhoging van die bydraes tot 'n skoolfonds of die instelling van 'n ander basis van berekening van sodanige bydraes mag slegs met die goedkeuring van die Sekretaris geskied.

AANWENDING VAN SKOOLFONDSE.

5. Die doeleindes waarvoor skoolfondse aangewend mag word, is soos volg:—

Laer primêre skole.

(1) (a) Besoldiging van 'n nagwag waar sodanige oppasser van skoolgeboue deur die Sekretaris nodig geag word.

(b) Ligvoorsiening uitgesonderd koste van elektriese krag vir uitvoering van voorgeskrewe leerplanne en die installering van elektriese ligte.

(c) Skoonmaak- en sanitêre benodigdhede, soos politoer, stoflappe, ontsmettingsmiddels, toiletpaper, einners, borsels, besems en seep.

(d) Kleinere reparasies soos die herstel van ruite, krane en slotte.

(e) Watervoorsiening vir skoolgebruik, en aanlê van grasperke en blomtuine uitgesonderd koste van watervoorsiening vir uitvoering van voorgeskrewe leerplanne.

(f) Die aankoop van benodigdhede en hulpmiddels vir skoolvakke wat deur die Sekretaris goedgekeur is.

(g) Sportbenodigdhede en die koste verbonde aan die aanlê van sportvelde.

(h) Aankoop van gegradeerde klasboeke vir gebruik deur die leerlinge waar sodanige boeke nie by wyse van subsidie deur die Departement verskaf word nie: Met dien verstande dat sodanige aankope onderworpe is aan die goedkeuring van die inspekteur van Bantoe-onderwys.

(i) Leeskamergeriewe.

(j) Koste en uitgawes verbonde aan die ouditering en administrasie van die skoolfondstrekening.

(k) Doeleindes waarvoor spesifiek bygedra word soos opvoedkundige en skooltoere en ander doeleindes wat deur die skoolfondskomitee as noodsaaklik geag word in die belang van die leerlinge of die skool en ten opsigte waarvan vooraf goedkeuring van die inspekteur van Bantoe-onderwys verkry is.

(2) (a) Contributions by pupils in primary schools shall be voluntary and care shall be taken that no pupil is harmed or suffers any loss in any manner if he either does not contribute or contributes an amount less than that which the committee would like to receive.

(b) Contributions by pupils in post-primary schools as laid down in paragraph (e) (iii) shall be compulsory.

(c) Any school fund committee is free to dispense with the collection of contributions from pupils with the approval of the Secretary and to confine the collection of funds to the sources of income mentioned in paragraphs (a), (d), (e) and (f) of sub-regulation (1) of this regulation.

(d) A school fund committee shall not collect contributions in terms of paragraphs (b) and (c) of sub-regulation (1) of this regulation unless the governing council recommends it, or where no governing council exists, the inspector of Bantu Education has previously approved such collection.

(e) Contributions mentioned in paragraphs (b) and (c) of sub-regulation (1) shall not exceed the following amounts without the approval of the Secretary—

- (i) 10c per quarter per pupil in lower primary schools;
- (ii) 30c per quarter per pupil in higher primary schools, and
- (iii) R1 per quarter per pupil in post-primary schools or classes plus a further contribution not exceeding R6 per pupil per year in trade schools or per pupil who is taking a technical course at any post-primary Government Bantu school.

(3) Moneys which are collected from pupils in respect of books and stationery and which are held in trust by the school fund committee shall be used only for the purpose for which they have been paid in: Provided that any discount granted by the suppliers shall form a source of income for the school fund.

(4) Any increase in the contributions to any school fund or the introduction of any other basis of calculation of such contributions shall take place with the approval of the Secretary only.

APPROPRIATION OF SCHOOL FUNDS.

5. The purposes for which school funds may be appropriated shall be as follows:—

Lower Primary Schools.

(1) (a) Remuneration of a night-watchman where such caretaker of school buildings is deemed necessary by the Secretary.

(b) Provision of light excluding cost of electric power for the execution of prescribed syllabuses and the installation of electric lights.

(c) Cleaning and sanitary requisites such as polish, dusters, disinfectants, toilet-paper, buckets, brushes, brooms and soap.

(d) Minor repairs such as repairs to window panes, taps and locks.

(e) Supply of water for use by the school and the laying out of lawns and flower gardens excluding the cost of the supply of water for the execution of prescribed syllabuses.

(f) The purchase of requisites and aids for school subjects approved by the Secretary.

(g) Sports requisites and the cost involved in the laying out of sports fields.

(h) Purchase of graded class books for use by pupils where such books are not supplied by means of a subsidy from the Department: Provided that such purchases shall be subject to the approval of the inspector of Bantu Education.

(i) Reading-room facilities.

(j) Cost and expenditure in connection with the auditing and administration of the school fund account.

(k) Purposes in respect of which specific contributions are made such as educational and school tours and other purposes which the school fund committee deems necessary in the interest of the pupils or the school and in respect of which the prior approval of the inspector of Bantu Education has been obtained.

Hoër primêre en na-primêre skole.

(2) (a) Dieselfde doeleindes as dié in regulasie 5 (1) voorgeskryf.

(b) Spesiale uitrusting soos tikmasjiene, afrolmasjiene en projektors mits deur die streekdirekteur goedgekeur en die onderhoud daarvan.

(c) Benodighede en hulpmiddels vir die skooltuin, skoolvakke en kursusse deur die Sekretaris goedgekeur.

(d) Aankoop van biblioteekboeke en tydskrifte soos aanbeveel in die boeklyste van die Departement.

(e) Telefoondienste.

BOEKJAAR.

6. Die boekjaar van die skoolfondsrekening strek van 1 Januarie tot 31 Desember.

BANKREKENING.

7. (1) Net een rekening vir alle gelde onder beheer van die skoolfondskomitee moet by die naaste geregistreerde handelsbank op naam van die skoolfondskomitee geopen word.

(2) Waar die inkomste en uitgawe 'n bankrekening nie regverdig nie, kan 'n spaarrekening by die Bantoebelegingskorporasie, 'n poskantoor, bougenootskap of handelsbank met die skriftelike goedkeuring van die streekdirekteur geopen word.

(3) Alle gelde wat die skoolfondskomitee ontvang of wat deur hom in trust gehou word, moet in sodanige rekening gestort word.

(4) Waar daar op 'n lopende bankrekening gewerk word, geskied alle betalings per tjek op vorms wat van die bank verkry is.

(5) Die skoolfondskomitee mag onder geen omstandighede die oortrekking van die bankrekening toelaat nie.

(6) Die kasboek moet aan die einde van elke maand afgesluit, gebalanseer en met die bankrekening gerekonsilieer word.

BOEKHOUDING.

8. (1) Die prinsipaal is verantwoordelik vir die uitreiking van alle kwitansies, die hou van rekeningboeke en register vir gereelde bydraes van leerlinge, die veilige bewaring van sodanige boeke en alle stukke, dokumente en kwitansieboeke wat daarop betrekking het, en oor die algemeen vir die beheer van alle boekhou-aangeleenthede in verband met die skoolfonds.

(2) Kwitansies moet vir alle geld by ontvangs daarvan uitgereik word en kwitansies moet verkry word vir alle geld wat uitbetaal word.

(3) Met die goedkeuring van die inspekteur van Bantoe-onderwys kan 'n skoolfondskomitee 'n kleinkasrekening van hoogstens ses rand volgens die voorskotstelsel hou; aanvullings moet op aanvraag per tjek geskied en transaksies moet behoorlik in die kleinkasboek ingeskryf word.

(4) Geen uitgawe bo tien rand mag aangegaan word ten opsigte van 'n diens of vir die aankoop van enige artikel tensy toestemming vooraf van die skoolfondskomitee verkry en fondse beskikbaar is.

(5) Geen uitgawe bo vyftig rand ten opsigte van 'n diens of die aankoop van enige artikel mag sonder die toestemming van die inspekteur van Bantoe-onderwys aangegaan word nie.

(6) As daar 'n vooraf goedgekeurde begroting van wederkerende uitgawes soos salarisse, telefoonrekenings, water en ligte bestaan, is verdere goedkeuring van die skoolfondskomitee of inspekteur van Bantoe-onderwys nie nodig nie.

(7) Alle betalings word gedoen slegs by voorlegging van 'n behoorlik gespesifiseerde rekening waarin die naam van die persoon aan wie die betaling gedoen moet word, die aard van die eis of gelewerde dienste en die bedrag verskuldig, duidelik gemeld word.

(8) Alle bewysstukke word in volgnommerorde sorgvuldig vir inspeksie en ouditering bewaar.

(9) Geen aankope mag volgens die huurkoopstelsel gedoen word nie.

Higher Primary and Post-primary Schools.

(2) (a) The same purposes as those laid down in regulation 5 (1).

(b) Special equipment such as typewriters, duplicators and projectors if approved by the regional director and the maintenance thereof.

(c) Requisites and aids for the school garden, school subjects and courses approved by the Secretary.

(d) Purchase of library books and periodicals as recommended in the book lists of the Department.

(e) Telephone services.

FINANCIAL YEAR.

6. The financial year of the school fund account shall be from 1st January to 31st December.

BANK ACCOUNT.

7. (1) Only one account for all moneys under the control of the school fund committee shall be opened with the nearest registered commercial bank in the name of the school fund committee.

(2) Where the revenue and expenditure do not justify a bank account, a savings account may be opened with the Bantu Investment Corporation, a post office, any building society or commercial bank with the written approval of the regional director.

(3) All moneys which the school fund committee receives or which are kept in trust by it shall be deposited in such account.

(4) Where a current bank account is operated all payments shall be effected by cheque on forms which have been obtained from the bank.

(5) The school fund committee shall under no circumstances allow the bank account to be overdrawn.

(6) The cash book shall, at the end of each month, be ruled off, balanced and reconciled with the bank account.

BOOKKEEPING.

8. (1) The principal shall be responsible for the issue of all receipts, the keeping of books of account and register for regular contributions by pupils, the safe custody of such books and all papers, documents and receipt books appertaining thereto, and generally for the control of all accounting matters in connection with the school fund.

(2) Receipts shall be issued for all moneys on receipt thereof and receipts shall be obtained for all payments made.

(3) With the approval of the inspector of Bantu Education, the school fund committee may keep a petty cash account not exceeding six rand according to the imprest system; replenishments shall take place on demand by cheque and transactions shall be properly recorded in the petty cash book.

(4) No expense in excess of ten rand shall be incurred in respect of any service or for the purchase of any article unless the permission of the school fund committee has first been obtained and funds are available.

(5) No expense in excess of fifty rand in respect of any service or the purchase of any article shall be incurred without the approval of the inspector of Bantu Education.

(6) If previously approved estimates exist of recurrent expenditure such as salaries, telephone accounts, water and lights, further approval by the school fund committee or inspector of Bantu Education shall not be necessary.

(7) All payments shall only be made on production of a properly detailed account in which the name of the person to whom payment is to be made, the nature of the claim or services rendered and the amount due are distinctly mentioned.

(8) All vouchers shall be carefully kept in serial number order for inspection and audit.

(9) No purchases shall be made on the hire purchase system.

(10) Skuld wat teenstrydig met die bepalings van hierdie regulasies aangegaan is, mag nie teen die skoolfonds in rekening gebring word nie en lede wat hulle goedkeuring daaraan geheg het, is gesamentlik of afsonderlik daarvoor aanspreeklik.

(11) Lenings uit skoolfondse word verbied.

(12) 'n Begroting van inkomste en uitgawes moet jaarliks in Januarie deur die voorsitter van die skoolfondskomitee aan die inspekteur van Bantoe-onderwys vir goedkeuring voorgelê word.

INVORDERING VAN INKOMSTE.

9. (1) Slegs een kwitansieboek word op 'n keer gebruik.

(2) Kwitansies word met deurslagpapier in hulle volgnommerorde uitgeskryf en geen wysigings aan die naam, bedrag in woorde of syfers op 'n kwitansie is toelaatbaar nie.

(3) Waar 'n fout op 'n kwitansie begaan is, word 'n nuwe kwitansie uitgereik.

(4) Besonderhede van kwitansies wat uitgereik is, word daaglik in die kasboek geskryf.

(5) Deurslae van gebruikte kwitansievorms asook die oorspronklike en duplikate van gekanselleerde vorms word in hul oorspronklike posisies in die kwitansieboeke vir inspeksie en ouditering veilig bewaar.

BANKREËLINGS.

10. (1) Waar bankfasiliteite bestaan, moet alle inkomste daaglik in rekening gebring en sover as moontlik op die dag van ontvangs by die bank gedeponeer word en alle gelde wat na bankure ontvang word, moet die volgende dag waarop die bank oop is, gedeponeer word.

(2) Waar geen bankfasiliteite is, nie of waar die fasiliteite sodanig is dat daaglikse deponering nie doenlik is nie, moet alle gelde by die eerste bankgeleentheid of soos skriftelik deur die inspekteur van Bantoe-onderwys voorgeskryf is, gedeponeer word.

BELEGGINGS.

11. Gelde wat nie vir lopende uitgawes nodig is nie, moet by die Bantoebeleggingskorporasie, 'n poskantoor, geregistreerde handelsbank of bougenootskap belê word en bewyse van enige beleggings moet vir ouditering bewaar word.

JAARLIKSE FINANSIËLE STATE.

12. (1) So spoedig moontlik na 31 Desember maar nie later as 31 Januarie nie moet die prinsipaal die volgende state minstens in sesvoud aan die skoolfondskomitee voorlê:—

(a) 'n Inkomste-en-uitgawerekening;

(b) 'n balansstaat.

(2) Nadat die skoolfondskomitee die state nagegaan en as korrek gesertifiseer het, word een afskrif aan die inspekteur van Bantoe-onderwys verstreë en vyf aan die ouditeur oorhandig wanneer die boeke vir ouditering voorgelê word.

AANSTELLING VAN OUDITEUR.

13. (1) Elke skoolfondskomitee stel aan die begin van die boekjaar 'n rekenmeester of ouditeur, geregistreer ingevolge die Wet op Openbare Rekenmeesters en Ouditers, 1951, soos gewysig, aan om sy boeke en rekenings vir daardie jaar te ouditeer. Met dien verstande dat indien omstandighede na die mening van die streekdirekteur van so 'n aard is dat die aanstelling van 'n geregistreerde rekenmeester of ouditeur nie prakties is nie, hy die aanstelling van 'n ander persoon, wat nie die diens van die Departement is nie, as ouditeur kan goedkeur.

(2) Indien die skoolfondskomitee versuim of in gebreke bly om 'n ouditeur aan te stel kan die streekdirekteur 'n ouditeur aanstel en sy vergoeding word deur die skoolfondse gedra.

PLIGTE VAN OUDITEUR.

14. (1) Die ouditeur moet die rekeningboeke, bewysstukke, kwitansieboeke, registers van gereelde bydraes van leerlinge asook voorrade en uitrusting en sodanige ander registers en dokumente van die skoolfondskomitee as wat hy nodig mag ag, nagaan of laat nagaan en vir die doel kan hy die prinsipaal besoek of met die prinsipaal reëlings tref dat alle rekeningboeke en ander registers deur hom vereis, by sy kantoor afelewêr word.

(10) Debt which has been incurred contrary to the provisions of these regulations, shall not be charged against the school fund and members who approved such debt shall jointly or severally be liable therefor.

(11) Loans from school funds shall be prohibited.

(12) Estimates of revenue and expenditure shall be submitted annually in January by the chairman of the school fund committee to the inspector of Bantu Education for approval.

COLLECTION OF REVENUE.

9. (1) Only one receipt book shall be used at a time.

(2) Receipts shall be made out with carbon paper in their serial number order and no alterations to the name, amount in words or figures on any receipt shall be permissible.

(3) Where a mistake has been made on any receipt a new receipt shall be issued.

(4) Particulars of receipts issued shall be entered daily in the cash book.

(5) Carbon copies of used receipt forms as well as the originals and duplicates of cancelled forms shall be safely kept in their original positions in the receipt books for inspection and audit.

BANKING ARRANGEMENTS.

10. (1) Where banking facilities exist, all revenue shall be accounted for daily and shall, as far as possible, be deposited at the bank on the day of receipt, and all moneys received after banking hours shall be deposited on the next day on which the bank is open.

(2) Where no banking facilities exist or where the facilities are such that daily depositing is not practicable, all moneys shall be deposited at the first banking opportunity or as determined in writing by the inspector of Bantu Education.

INVESTMENTS.

11. Moneys which are not needed for current expenditures, shall be invested with the Bantu Investment Corporation, a post office, any registered commercial bank or building society and proof of any investments shall be kept for auditing.

ANNUAL FINANCIAL STATEMENTS.

12. (1) As soon as possible after 31st December but not later than 31st January the principal shall submit the following statements at least in six-fold to the school fund committee—

(a) a revenue and expenditure account;

(b) a balance sheet.

(2) After the school fund committee has examined and certified the statements as correct, one copy shall be furnished to the inspector of Bantu Education and five copies shall be handed to the auditor when the books are submitted for auditing.

APPOINTMENT OF AUDITOR.

13. (1) Each school fund committee shall appoint at the commencement of the financial year, an accountant or auditor, registered in terms of the 'Public Accountants' and Auditors' Act, 1951, as amended, to audit its books and accounts for that year: Provided that if circumstances in the opinion of the regional director are of such a nature that the appointment of any registered accountant or auditor is not practicable, he may approve the appointment of any other person, who is not in the service of the Department, as auditor.

(2) If the school fund committee delays or fails to appoint an auditor the regional director may appoint any auditor whose remuneration shall be borne by the school fund.

DUTIES OF AUDITOR.

14. (1) The auditor shall examine or cause to be examined the books of account, vouchers, receipt books, registers of regular contributions of pupils as well as stores and equipment and such other registers and documents of the school fund committee as he may deem necessary and for this purpose he may visit the principal or arrange with the principal for all books of account and other registers required by him to be delivered to his office.

(2) Hy moet aan die prinsipaal 'n ontvangserkenning gee vir boeke en registers wat in sy bewaring gelaat is, en vir hierdie doel moet die prinsipaal aan hom 'n lys verskaf waarin sodanige boeke en registers aangedui word.

(3) Na voltooiing van die ouditering moet die ouditeur sy verslag aanbring op of heg aan die state waarna in regulasie 12 (1) verwys word, en verklaar of die inkomste- en uitgawerekening na sy mening behoorlik opgestel is sodat dit 'n ware en korrekte beeld van die inkomste en uitgawes en die finansiële posisie van die skoolfonds gee en sodanige verslag moet uitdruklik verklaar—

(a) of die rekeningboeke en ander registers van die skoolfondskomitee gehou word ooreenkomstig die vereistes van die skoolfondsregulasies; en

(b) of die uitgawe wat aangegaan is in ooreenstemming met die regulasies en genotuleerde besluite was.

(4) Wanneer 'n ouditeur dit nodig vind om ongunstig te rapporteer oor enige saak wat uit die ouditering voortspruit, moet hy volle besonderhede daarvan in sy verslag gee.

(5) Die ouditeur moet daarna aan die streekdirekteur drie afskrifte en aan die prinsipaal een afskrif stuur van die state vermeld in regulasie 12 (1) waarop sy verslag aangebring of geheg is, tesame met enige spesiale verslag deur hom opgestel in verband met die ouditering in die algemeen.

(6) Die ouditeur moet oor enige aangeleentheid waaroor hy ooreenkomstig die bepalings van subartikel (3) van artikel ses-en-twintig van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, soos gewysig, aan die skoolfondskomitee verslag gedoen het, ook nog aan die Sekretaris verslag doen.

AFSKRYWING VAN BATES OF ONINBARE INKOMSTE.

15. Geen oninbare inkomste of verlore of gesteelde geld of ongebruikte kwitansie- of tjekvorms of enige bates mag sonder die magtiging van die streekdirekteur afgeskryf word nie en sodanige magtiging word verleen slegs na ontvangs, deur die streekdirekteur, van 'n staat ooreenkomstig die bepalings van regulasie 21 waarin gesertifiseer word dat die skoolfondskomitee die afskrywing van sodanige inkomste, geld, vorms of bates aanbeveel het.

BEHEER OOR SKOOLFONDSVOORRADE EN -UITRUSTING.

16. (1) Die prinsipaal moet 'n aparte voorraadregister in hoofsaak in die vorm van Aanhangsel A ten opsigte van skoolfondseiendom hou.

(2) Alle voorrade en uitrusting vir die skoolfonds aangeskaf of by wyse van subsidie of donasie verkry, moet op die datum van ontvangs in voorraad opgeneem word.

(3) Wanneer voorrade uitgereik word, moet 'n uitreikingsbewys uitgemaak en besonderhede van die uitreiking in die voorraadregister aangeteken word.

(4) Wanneer voorrade wat aldus uitgereik is, aan die prinsipaal terugbesorg word, moet hy 'n ontvangsbewys daarvoor verstrek, die uitreikingskolom afsluit ten einde aan te dui dat die voorrade nie meer aan die betrokke persoon uitgereik is nie en sodanige voorrade weer in voorraad in die ontvangstekolom van die voorraadregister opneem.

(5) Uitreikings- en ontvangsbewyse moet vir inspeksie en ouditering bewaar word.

(6) 'n Inventaris van vervaardigde artikels en ander skoolfondsuitrusting, moet bygehou word in hoofsaak in die vorm van aanhangsel B.

OORHANDIGING VAN VOORRADE EN UITRUSTING.

17. (1) Wanneer 'n nuwe prinsipaal aangestel word of wanneer die persoon wat beheer oor voorrade en uitrusting het, wissel, moet die vorige en nuwe prinsipaal of persoon wat beheer oor voorrade en uitrusting het, die voorrade wat oorhandig of oorgeneem word, gesamentlik kontroleer met die register of ander stukke en 'n sertifikaat onderteken wat verskille spesifiseer en hierdie sertifikaat moet vir ouditering bewaar en tekorte moet onmiddellik aan die streekdirekteur gerapporteer word.

(2) Wanneer 'n prinsipaal sy pos ontruim en sy plaasvervanger nie beskikbaar is nie, moet oorhandiging aan 'n ander lid van die skoolfondskomitee geskied en sodra die nuwe prinsipaal diens aanvaar, moet daardie lid aan hom oorhandig soos voorgeskryf in subregulasie (1).

(2) He shall give to the principal an acknowledgement of receipt for books and registers which have been left in his care, and for this purpose the principal shall furnish him with a list in which such books and registers are indicated.

(3) After completion of the audit the auditor shall endorse his report on or annex it to the statements referred to in regulation 12 (1) and shall state whether the revenue and expenditure account has, in his opinion, been properly drawn up so as to give a true and correct image of the revenue and expenditure and the financial position of the school fund, and such report shall state specifically—

(a) whether the books of account and other registers of the school fund committee are maintained in accordance with the requirements of the school fund regulations; and

(b) whether the expenditure incurred was in accordance with the regulations and minuted resolutions.

(4) Whenever any auditor finds it necessary to report unfavourably on any matter arising from the auditing, he shall give full particulars thereof in his report.

(5) The auditor shall thereafter forward to the regional director three copies and to the principal one copy of the statements mentioned in regulation 12 (1) on or to which his report has been endorsed or annexed, together with any special report prepared by him in connection with the auditing in general.

(6) Any matter reported by the auditor to the school fund committee in accordance with the provisions of subsection (3) of section twenty-six of the Public Accountants' and Auditors' Act, 1951, as amended, shall in addition be reported by him to the Secretary.

WRITE-OFF OF ASSETS OR IRRECOVERABLE REVENUE.

15. No irrecoverable revenue or lost or stolen money or unused receipt or cheque forms or any assets shall be written off without the authority of the regional director, and such authority shall be granted only after receipt by the regional director of a statement in accordance with the provisions of regulation 21 in which it is certified that the school fund committee has recommended the writing off of such revenue, money, forms or assets.

CONTROL OVER STORES AND EQUIPMENT OF THE SCHOOL FUND.

16. (1) The principal shall maintain a separate stores register mainly in the form of Annexure A in respect of school fund property.

(2) All stores and equipment procured for the school fund or acquired by means of subsidy or donation, shall be taken on charge on the date of receipt.

(3) When stores are issued an issue voucher shall be made out and particulars of the issue recorded in the stores register.

(4) When stores so issued are returned to the principal, he shall issue a receipt therefor, close the issues column so as to indicate that the stores are no longer on issue to the person concerned and again take such stores on charge in the receipts column of the stores register.

(5) Issues and receipt vouchers shall be kept for inspection and audit.

(6) An inventory of manufactured articles and other school fund equipment shall be maintained mainly in the form of Annexure B.

HANDING OVER OF STORES AND EQUIPMENT.

17. (1) When a new principal is appointed or when a change takes place in the person who has control over stores and equipment, the previous and the new principal or person who has control over the stores and equipment shall check together the stores which are handed or taken over with the register or other documents and sign a certificate which specifies discrepancies and this certificate shall be kept for auditing, and deficiencies shall be reported immediately to the regional director.

(2) When any principal vacates his post and his substitute is not available, handing over shall take place to any other member of the school fund committee and as soon as the new principal assumes duty that member shall hand over to him as laid down in sub-regulation (1).

VOORRAADOPNAMES.

18. (1) Die prinsipaal bygestaan deur minstens een personeellid, of ander persoon deur die inspekteur van Bantoe-onderwys aangewys, moet elke jaar, nie later as 30 November nie, 'n voorraadopname van alle voorrade en uitrusting maak en daarna 'n sertifikaat opstel en onderteken dat voorraad opgeneem is, en sodanige sertifikaat moet alle tekorte, surplusse, verslete, onbruikbare, beskadigde, verouderde en oortollige voorrade wat tydens die opname aangetref is, aantoon.

(2) Die sertifikaat moet vir inspeksie en ouditering bewaar word en 'n afskrif daarvan moet aan die streekdirekteur voorgelê word.

(3) Surplusvoorrade moet in die voorraadregister opgeneem word.

(4) Die skoolfondskomitee besluit oor die beskikking van vervaardigde, oortollige, verslete of onbruikbare voorrade en kan beskadigde of verouderde voorrade per publieke veiling of tender verkoop, of vernietig nadat die streekdirekteur die nodige magtiging daartoe verleen het.

(5) Voorrade aldus van die hand gesit of verkoop, moet in die voorraadregister afgeskryf word en die magtiging daarvoor moet in die register aangeteken word.

(6) Voorrade wat weens nalatigheid seek geraak het of wat tekort is of wat kwaadwilliglik beskadig is, moet deur die verantwoordelike persoon vervang of herstel word.

INSPEKSIE VAN REGISTERS, BATES OF VOORRADE.

19. (1) 'n Beampte wat skriftelik deur die Sekretaris of streekdirekteur daartoe gemagtig is, kan op alle redelike tye en sonder kennisgewing, die prinsipaal aansê om sy rekeningboeke, registers, kwitansiëboeke, bewysstukke, kontant voorhande en enige ander benodigde stukke vir inspeksie voor te lê.

(2) Opdragte wat uit 'n inspeksie voortvloei, moet skriftelik wees.

(3) Wanneer dit voorkom dat 'n verlies van of tekort in bates of voorrade van 'n skoolfondskomitee of enige ongeoorloofde of ongemagtigde uitgawe uit die fondse onder beheer van sodanige skoolfondskomitee plaasgevind het in omstandighede wat aandui dat 'n strafbare misdryf begaan is, moet die beampte die streekdirekteur onmiddellik in kennis stel, en die streekdirekteur moet die saak aan die Prokureur-generaal rapporteer.

(4) Iemand wat enigeen van die dokumente en artikels in subregulasie (1) van hierdie regulasie genoem, in sy bewaring het, en wanneer dit van hom vereis word, weier of opsetlik versuim of nalaat om aan 'n beampte genoem in subregulasie (1) toegang daartoe te verleen, begaan 'n misdryf en is by skuldigbevinding strafbaar met 'n boete van hoogstens honderd rand of, by wanbetaling van die boete, met gevangenisstraf vir 'n tydperk van hoogstens ses maande.

TAAL WAT VIR FINANSIËLE REGISTERS GEBRUIK MOET WORD.

20. Alle rekeningboeke of ander registers wat ingevolge hierdie regulasies gehou moet word, moet in een van die amptelike tale van die Republiek gehou word.

PERSONE WAT NAMENS DIE SKOOLFONDSKOMITEE MOET TEKEN.

21. Wanneer—

- (a) 'n sertifikaat ingevolge hierdie regulasies deur 'n skoolfondskomitee uitgereik moet word; of
- (b) 'n tjek of ander verhandelbare stuk deur sodanige skoolfondskomitee uitgereik of gewissel moet word; of
- (c) 'n dokument deur sodanige skoolfondskomitee ingevul moet word vir die belegging van fondse of die tegeldemaking van enige belegging;

moet sodanige sertifikaat, tjek of ander stuk namens die skoolfondskomitee onderteken word deur die voorsitter en die sekretaris: Met dien verstande dat die skoolfondskomitee 'n addisionele lid kan magtig om te teken as plaasvervanger vir die voorsitter of die sekretaris.

STOCKTAKING.

18. (1) The principal assisted by at least one staff member or other person designated by the inspector of Bantu Education, shall each year not later than 30th November take stock of all stores and equipment and thereafter prepare and sign a certificate to the effect that stock has been taken and such certificate shall reflect all deficiencies, surpluses, worn-out, unserviceable, damaged, obsolete and redundant stores which have been found during the stocktaking.

(2) The certificate shall be kept for inspection and auditing and a copy thereof shall be submitted to the regional director.

(3) Surplus stores shall be taken on charge in the stores register.

(4) The school fund committee shall decide on the disposal of manufactured, surplus, worn-out or unserviceable stores and may sell damaged or obsolete stores by auction or tender, or destroy them after the regional director has granted the necessary authority.

(5) Stores so disposed of or sold shall be written off in the stores register and the authority therefore recorded in the register.

(6) Stores which have been lost as a result of negligence or which are deficient or maliciously damaged shall be replaced or repaired by the responsible person.

INSPECTION OF REGISTERS, ASSETS OR STORES.

19. (1) Any officer authorised thereto by the Secretary or regional director, may at any reasonable time and without notice call upon the principal to produce his books of account, registers, receipt books, vouchers, cash on hand and any other documents required, for inspection.

(2) Instructions arising from any inspection shall be in writing.

(3) When it appears that any loss of or deficiency in assets or stores of any school fund committee or any improper or unauthorised expenditure from the funds under the control of such school fund committee occurred in circumstances which indicate that a criminal offence has been committed, the officer shall immediately notify the regional director and the regional director shall report the case to the Attorney-General.

(4) Any person who has in his custody any of the documents and articles mentioned in sub-regulation (1) of this regulation and, when it is required of him, refuses or wilfully fails or neglects to give to an officer mentioned in sub-regulation (1) access thereto, shall be guilty of an offence and liable on conviction to a fine not exceeding one hundred rand or, in default of payment of the fine, to imprisonment for a period not exceeding six months.

LANGUAGE TO BE USED FOR FINANCIAL REGISTERS.

20. All books of account or other registers to be kept in terms of these regulations shall be maintained in one of the official languages of the Republic.

PERSONS TO SIGN ON BEHALF OF THE SCHOOL FUND COMMITTEE.

21. When—

- (a) any certificate is to be issued in terms of these regulations by a school fund committee; or
- (b) any cheque or other negotiable document is to be issued or cashed by such school fund committee; or
- (c) any document is to be completed by such school fund committee for the investment of funds or the realisation of any investment,

such certificate, cheque or other document shall be signed on behalf of the school fund committee by the chairman and secretary: Provided that the school fund committee may authorise an additional member to sign as alternate for the chairman or the secretary.

BESIKKING OOR BATES WAAR 'N SKOOL OPHOU OM TE BESTAAN.

22. (1) Voordat 'n Staatsbantoeskool ophou om te bestaan, moet die prinsipaal op 'n datum deur die streekdirekteur bepaal—

- (a) die rekords en registers wat in regulasies 8 (1) en 19 genoem word, tesame met 'n tjek ten gunste van die Sekretaris vir die kreditsaldo aangedui in die skoolfondskomitee se bankstaat wat deur die bankbestuurder as korrek gesertifiseer is; en
- (b) alle uitrusting, meublement en voorrade in die skoolfondskomitee se besit,

aan die streeksdirekteur in trust oorhandig en hy besluit na watter skool of skole dit oorgeplaas of op watter ander wyse daarvoor beskik word.

(2) Ondanks andersluidende bepalings in hierdie regulasies vervat, moet die streekdirekteur nadat 'n skool vir goed gesluit is, die wyse bepaal waarop uitvoering gegee moet word aan 'n besluit in subregulasie (1) van hierdie regulasie beoog en enige koste in verband daarmee aangegaan, word teen die saldo van die skoolfonds in rekening gebring.

BEVOEGDHEDE VAN STREEKDIREKTEUR.

23. (1) As enige persoon in gebreke bly om stappe te doen of om 'n besluit te neem wat by hierdie regulasies vereis word, kan die streekdirekteur sodanige persoon versoek om die nodige stappe te doen of om die betrokke besluit binne 'n gespesifiseerde tydperk te neem en as enige sodanige persoon daarna in gebreke bly om binne die gespesifiseerde tydperk op te tree, of om die een of ander rede nie in staat is om op te tree nie, kan die streeksdirekteur die nodige stappe doen, die betrokke besluit neem of watter ander stappe hy ook al goed ag, doen.

(2) Enige handeling van die streeksdirekteur ingevolge subregulasie (1) word geag die handeling van sodanige persoon te wees.

DISPOSAL OF ASSETS WHERE ANY SCHOOL CEASES TO EXIST.

22. (1) Before any Government Bantu school ceases to exist, the principal shall hand over to the regional director in trust on a date determined by the regional director—

- (a) the records and registers mentioned in regulations 8 (1) and 19, together with a cheque in favour of the Secretary for the credit balance shown in the bank statement of the school fund committee and which has been certified as correct by the bank manager; and
- (b) all equipment, furniture and stores in the possession of the school fund committee,

and he shall decide to which school or schools it shall be transferred or in which other manner it shall be disposed of.

(2) Notwithstanding anything to the contrary contained in these regulations, the regional director shall, after a school has been permanently closed, determine the manner in which effect shall be given to a decision contemplated in sub-regulation (1) of this regulation and any costs incurred in connection therewith shall be a charge against the balance of the school funds.

POWERS OF REGIONAL DIRECTOR.

23. (1) If any person fails to take steps to make any decision required by these regulations, the regional director may request such person to take the necessary steps or to make the decision concerned within a specified period and, if any such person thereafter fails to act within the specified period, or owing to some reason or other is not able to act, the regional director may take the necessary steps, make the decision concerned or take such other steps as he may deem fit.

(2) Any action of the regional director in terms of sub-regulation (1) shall be deemed to be the action of such person.

AANHANGSEL A.

Skoolfondskomitee van _____-skool.

Folio No. _____

Aard van voorrade of uitrusting _____

Ontvangste.					Uitreikings, of hoe daarvoor beskik.			
Datum van ontvangs.	Van wie ontvang.	Verwysing na betalingsbewysstuk.	Hoeveelheid.	Handtekening van prinsipaal.	Datum van uitreiking.	Aan wie uitgereik of hoe daarvoor beskik.	Hoeveelheid.	Opmerkings.

ANNEXURE A.

School Fund Committee of _____ School.

Folio No. _____

Nature of Stores or Equipment _____

Receipts.					Issues or how disposed of.			
Date of Receipt.	From whom received.	Reference of Voucher.	Quantity.	Signature of Principal.	Date of Issue.	To whom issued or how disposed of.	Quantity.	Remarks.

AANHANGSEL B.

Inventaris No. _____

-skoolfondskomitee.

SKOOLFONDSVOORRADE EN -UITRUSTING IN KAMER No. _____

Beskrywing van artikel.	Merk No.	Paraaf van—		Besonderhede van oorpasing of afskrywing.
		Uitrustingsbeampste.	Verantwoordelike persoon.	

ANNEXURE B.

Inventory No. _____

school fund committee.

SCHOOL FUND STORES AND EQUIPMENT IN ROOM No. _____

Description of Article.	Mark No.	Initial of—		Particulars of Transfer or Write-off
		Equipment Officer.	Responsible Person.	

No. R. 218.]

[21 Februarie 1964.

REGULASIES BETREFFENDE DIE INSTELLING, BEHEER EN ADMINISTRASIE VAN SKOOLFONDSE BY BANTOEGEMEENSKAPSKOLE.

Kragtens die bevoegdheid my verleen by subartikel (1) van artikel vyftien van die Wet op Bantoe-onderwys, 1953 (Wet No. 47 van 1953), soos gewysig, vaardig ek, WILLEM ADRIAAN MAREE, Minister van Bantoe-onderwys, hierby die regulasies uit wat in die Bylae hiervan vervat is, ter vervanging van die regulasies afgekondig by Goewermentskennisgewing No. 251 van 22 Februarie 1957.

W. A. MAREE,
Minister van Bantoe-onderwys.

BYLAE.

WOORDOMSKRYWING.

1. In hierdie regulasies beteken „die Wet” die Wet op Bantoe-onderwys, 1953 (Wet No. 47 van 1953), soos gewysig, en tensy uit die samehang anders blyk, het elke uitdrukking waaraan in daardie Wet ’n betekenis geheg is, die betekenis aldus daaraan geheg, en beteken—

- „Bantoe-gemeenskapskool” die gemeenskapskool in paragraaf (a) van subartikel (1) van artikel ses van die Wet genoem;
- „beampste” ’n persoon wat ’n pos op die vaste diensstaat van die Departement in ’n permanente of tydelike hoedanigheid beklee;
- „hoër primêre skool” ’n skool wat die leerplanne van slegs standers III tot VI volg;
- „inspekteur van Bantoe-onderwys” ’n beampste van die Departement belas met die inspeksie van Bantoeskole in ’n bepaalde kring;
- „komiteeraad” ’n liggaam deur die Minister ingestel ingevolge subartikel (1) van artikel twaalf van die Wet, soos gewysig, om een of meer Bantoe-gemeenskapskole te beheer en te bestuur in gevalle waar die Sekretaris beslis dat dit nie nodig is om skoolkomitees sowel as skoolrade saam te stel nie;
- „laer primêre skool” ’n skool wat die leerplanne van slegs substanders A en B en standers I en II volg;

No. R. 218.]

[21 February 1964.

REGULATIONS REGARDING THE ESTABLISHMENT, CONTROL AND ADMINISTRATION OF SCHOOL FUNDS AT BANTU COMMUNITY SCHOOLS.

Under and by virtue of the powers vested in me by sub-section (1) of section fifteen of the Bantu Education Act, 1953 (Act No. 47 of 1953), as amended, I WILLEM ADRIAAN MAREE, Minister of Bantu Education, hereby make the regulations contained in the Schedule hereto, in substitution for the regulations published under Government Notice No. 251 of 22nd February, 1957.

W. A. MAREE,
Minister of Bantu Education.

SCHEDULE.

DEFINITIONS.

1. In these regulations “the Act” shall mean the Bantu Education Act, 1953 (Act No. 47 of 1953), as amended, and unless the context otherwise indicates, any expression to which in that Act a meaning has been assigned, shall have the meaning so assigned thereto, and—

- “auditor” shall mean the person appointed as auditor in terms of these regulations;
- “Bantu community school” shall mean a community school mentioned in paragraph (a) of sub-section (1) of section six of the Act;
- “committee board” shall mean a body established by the Minister under the provisions of sub-section (1) of section twelve of the Act, as amended, to control and manage one or more Bantu community schools in cases where the Secretary decides that it is not necessary to establish school committees as well as school boards;
- “higher primary school” shall mean a school which follows the syllabuses for Standard III to Standard VI only;
- “inspector of Bantu Education” shall mean an official of the Department charged with the inspection of Bantu schools in a specific circuit;
- “lower primary school” shall mean a school which follows the syllabuses for Sub-standards A and B and Standards I and II only;

- „ouditeur” die persoon wat ingevolge hierdie regulasies as ouditeur aangestel is;
- „primêre skool” ’n skool wat die leerplanne tot en met standerd VI volg;
- „sekondêre skool” ’n skool wat die leerplanne van klasse bo standerd VI volg;
- „skool” dieselfde as Bantoe-gemeenskapskool;
- „skoolfonds” ’n skoolfonds ingevoë regulasie twee gestig of wat geag word aldus gestig te gewees het;
- „skoolkomitee” ’n liggaam deur die Minister ingestel ingevolge subartikel (1) *bis* van artikel twaalf van die Wet om ’n skoolraad behulpsaam te wees in verband met die beheer en bestuur van ’n Bantoe-gemeenskapskool;
- „skoolraad” ’n liggaam deur die Minister ingestel ingevolge subartikel (1) van artikel twaalf van die Wet om een of meer Bantoe-gemeenskapskole te beheer en te bestuur, en omvat vir die doeleindes van hierdie regulasies ook ’n komiteeraad;
- „streekdirekteur” ’n beampte van die Departement in beheer van Bantoe-onderwys in ’n bepaalde streek.

STIGTING VAN SKOOLFONDSE.

2. (1) Die skoolkomitee van ’n Bantoe-gemeenskapskool kan ’n skoolfonds stig vir die doeleindes soos in hierdie regulasies bepaal.

(2) Die stigting van ’n skoolfonds is onderworpe aan die goedkeuring van die skoolraad behoudens die bepalings van regulasie 3.

(3) Waar geen skoolfonds by ’n skool bestaan nie en die skoolraad van mening is dat sodanige fonds in belang van die skool gestig behoort te word, kan hy van die skoolkomitee vereis dat hy ’n skoolfonds by die skool moet stig en in stand hou.

(4) Enige fonds wat deur ’n skoolkomitee of skoolraad voor die datum van inwerkingtreding van hierdie regulasies by ’n Bantoe-gemeenskapskool gestig of instand gehou is met die doel om die verskaffing van fasiliteite vir die skool en die leerlinge te bevorder, word vir die toepassing van hierdie regulasies en onderworpe aan die bepalings hiervan as ’n skoolfonds beskou.

BYDRAES TOT SKOOLFONDSE.

3. (1) Skoolfondse bestaan uit gelde wat deur skoolkomitees ingesamel word deur middel van—

- basaars, verkopings, konserte, ander funksies en reëlins ter insameling van fondse;
- vrywillige bydraes deur of namens elke leerling in ’n primêre skool;
- vrywillige of verpligte bydraes deur of namens elke leerling in ’n sekondêre skool;
- die verkoop van tuinbou-, handwerk- en naaldwerkprodukte wat deur leerlinge voortgebring word as deel van hul onderrig op skool;
- donasies ten behoeve van die skoolfonds;
- afslag deur leweransiers waarna in subregulasie (3) verwys word en enige ander bron van inkomste ten opsigte waarvan vooraf goedkeuring van die Sekretaris verkry is.

(2) (a) Alle bydraes deur leerlinge in primêre skole moet vrywillig wees en sorg moet gedra word dat geen leerling op enige wyse leed aangedoen of skade berokken word omdat geen bydraes of ’n bydrae minder as wat die skoolkomitee graag sou wou ontvang, deur ’n leerling betaal is nie.

(b) ’n Skoolraad kan, met die goedkeuring van die Sekretaris, die vordering van bydraes deur leerlinge in sekondêre skole verpligtend maak.

(c) Dit staan ’n skoolraad vry om met die goedkeuring van die Sekretaris geen bydraes van leerlinge in te vorder nie en die insameling van fondse te beperk tot die bronne van inkomste gemeld in paragrawe (a), (d), (e) en (f) van subregulasie (1).

(d) ’n Skoolkomitee mag geen bydraes kragtens paragrawe (b) en (c) van subregulasie (1) insamel nie tensy die skoolraad dit vooraf goedgekeur het nie.

„officer” shall mean a person who occupies a post on the fixed establishment of the Department in a permanent or temporary capacity;

„primary school” shall mean a school which follows syllabuses up to and including Standard VI;

„regional director” shall mean an officer of the Department in control of Bantu education for a specific region;

„school” shall have the same meaning as Bantu community school;

„school board” shall mean a body established by the Minister under the provisions of sub-section (1) of section twelve of the Act to control and manage one or more Bantu community schools, and for the purposes of these regulations shall include a committee board;

„school committee” shall mean a body established by the Minister under the provisions of sub-section (1) *bis* of section twelve of the Act to assist a school board in the control and management of a Bantu community school;

„school fund” shall mean a school fund established in terms of regulation two or which is deemed to have been so established;

„secondary school” shall mean a school which follows the syllabuses of classes above Standard VI.

ESTABLISHMENT OF SCHOOL FUNDS.

2. (1) The school committee of a Bantu community school may establish a school fund for the purposes as laid down in these regulations.

(2) The establishment of a school fund shall be subject to the approval of the school board, subject to the provisions of regulation (3).

(3) Where no school fund exists at a school, and the school board is of the opinion that such fund should be established in the interests of the school, it may require the school committee to establish and maintain a school fund at the school.

(4) Any fund which has been established and maintained by a school committee or school board at a Bantu community school before the date of the coming into operation of these regulations, with the object of furthering the provision of facilities for the school and pupils shall for the application of these regulations and subject to the provisions thereof be deemed to be a school fund.

CONTRIBUTIONS TO SCHOOL FUNDS.

3. (1) School funds shall consist of moneys collected by school committees by way of—

- bazaars, sales, concerts and other functions and arrangements for the raising of funds;
- voluntary contributions by or on behalf of each pupil in a primary school;
- voluntary or compulsory contributions by or on behalf of each pupil in a secondary school;
- the sale of garden, handicraft and needlework products produced by pupils as part of their instruction at school;
- donations in aid of the school fund;
- discount by suppliers referred to in sub-regulation (3), and any other source of income in respect of which prior approval has been obtained from the Secretary.

(2) (a) All contributions by pupils in primary schools shall be voluntary, and care shall be taken that no pupil is in any way suffering harm or loss, if he either does not contribute or contributes less than that which the school committee would like to receive.

(b) Subject to the approval of the Secretary, a school board may make the collection of contributions by pupils in secondary schools compulsory.

(c) Subject to the approval of the Secretary a school board may dispense with voluntary contributions by pupils, and confine the collection of funds to the sources of income mentioned in paragraphs (a), (d), (e) and (f) of sub-regulation (1).

(d) A school committee shall not collect contributions in terms of paragraphs (b) and (c) of sub-regulation (1) without the prior approval of the school board.

(e) 'n Skoolraad mag nie sy goedkeuring aan sodanige bydraes verleen nie tensy die insameling daarvan deur die skoolkomitee versoek word en bewys gelewer kan word dat die ouers behoorlik geraadpleeg was en dat die ouers van die leerlinge in die betrokke skool die aansoek steun.

(f) Bydraes in paragrawe (b) en (c) van subregulasie (1) genoem, mag nie sonder die goedkeuring van die Sekretaris die volgende bedrae te bowe gaan nie:—

- (i) 10c per kwartaal per leerling in laer primêre skole;
- (ii) 30c per kwartaal per leerling in hoër primêre skole; en
- (iii) R1 per kwartaal per leerling in na-primêre skole.

(3) Gelde wat ten opsigte van boeke en skryfbehoeftes van die leerlinge gevorder word en wat deur 'n skoolraad of ingevolge regulasie 9 deur die skoolkomitee in trust gehou word, mag slegs vir die doel waarvoor dit ingesamel is, aangewend word maar afslag deur leweransiers toegestaan vorm 'n bron van inkomste vir die skoolfonds.

FINANSIËLE VERPLIGTINGS VAN SKOOLKOMITEES TENOOR SKOOLRADE.

4. (1) Nadat 'n skoolfonds by 'n skool gestig is, kan die skoolraad 'n bedrag van hoogstens 10 persent van die totale ontvangste wat 'n skoolkomitee verkry het uit die bronne wat in paragrawe (b) en (c) van subregulasie (1) van regulasie 3 vermeld is, vir sy doeleindes invorder.

(2) Waar geen bydraes van die leerlinge van 'n skool ontvang word nie, kan die skoolraad 'n bedrag van hoogstens 10 persent van wat 'n skoolkomitee verkry het uit die bronne wat in paragrawe (a), (d), (e) en (f) van subregulasie (1) van regulasie 3 vermeld is, vir sy doeleindes invorder behalwe uit gelde wat deur die gemeenskap met die goedkeuring van die skoolraad vir 'n spesifieke doel ingesamel is.

(3) 'n Skoolraad mag slegs gelde van 'n skoolkomitee invorder wat bereken is op ontvangste wat deur die skoolkomitee verkry is uit of die bronne in subregulasie (1) genoem of die bronne in subregulasie (2) genoem, tensy 'n bykomende bedrag vrywilliglik deur die skoolkomitee aangebied word en die skoolraad vooraf goedkeuring vir die aanname daarvan van die Sekretaris verkry het.

(4) 'n Verhoging van die gelde wat 'n skoolraad van 'n skoolkomitee kan invorder of die instelling van 'n ander basis van berekening van sodanige gelde mag slegs met die goedkeuring van die Sekretaris geskied.

AANWENDING VAN INKOMSTE.

5. Die doeleindes waarvoor skoolfondse van 'n skoolkomitee aangewend kan word, is soos volg:—

Laer primêre skole.

(1) (a) Besoldiging van 'n nagwag waar 'n nagwag nodig is.

(b) Verskaffing van lig vir skoolgeboue waar dit nie die plig van die plaaslike bestuur is om dit te doen nie.

(c) Skoonmaak- en sanitêre benodigdhede, soos politoer, stoflappe, ontsmettingsmiddels, toiletpapier, emmers, borsels, besems en seep.

(d) Instandhouding en huur van skoolgeboue tensy die verantwoordelikheid hiervan spesifiek uitgesluit is.

(e) Watervoorsiening vir skoolgebruik, waar die stamowerheid, Bantoe-owerheid of plaaslike owerheid nie die watervoorraad verskaf nie.

(f) Die aankoop van benodigdhede en hulpmiddels vir skoolvakke wat deur die Sekretaris goedgekeur is.

(g) Sportbenodigdhede en die aanlê van sportvelde.

(h) Aankoop van klasboeke vir gebruik deur die leerlinge waar sodanige boeke nie by wyse van subsidie deur die Departement verskaf word nie: Met dien verstande dat sodanige aankope onderworpe is aan die goedkeuring van die inspekteur van Bantoe-onderwys.

(i) Versekering van skoolgeboue.

(j) Skoolkomitee se deel van die koste en uitgawes verbonde aan die ouditering en administrasie van die skoolfondsrekening.

(e) A school board shall not grant approval for such contributions, unless the collection thereof has been requested by the school committee, and proof can be furnished that parents have been duly consulted and that parents of the pupils in the school concerned support the request.

(f) Contributions mentioned in paragraphs (b) and (c) of sub-regulation (1) shall not exceed the following amounts without the approval of the Secretary:—

- (i) Ten cents per pupil per quarter in lower primary schools;
- (ii) thirty cents per pupil per quarter in higher primary schools; and
- (iii) R1 per pupil per quarter in post-primary schools.

(3) Moneys collected from pupils in respect of books and stationery, and which are held in trust by a school board or by the school committee in terms of regulation 9, may be used only for the purpose for which they were collected, but discount given by suppliers shall form a source of income for the school fund.

FINANCIAL OBLIGATIONS OF SCHOOL COMMITTEES TOWARDS SCHOOL BOARDS.

4. (1) After a school fund has been established at a school the school board may collect for its own purposes an amount not exceeding 10 per cent of the total receipts obtained by a school committee from sources mentioned in paragraphs (b) and (c) of sub-regulation (1) of regulation 3.

(2) Where no contributions are received from the pupils of a school, the school board may collect for its own purposes an amount not exceeding 10 per cent of the funds obtained by a school committee from sources mentioned in paragraphs (a), (d), (e) and (f) of sub-regulation (1) of regulation 3, except from moneys collected for a specific purpose by the community with the approval of the school board.

(3) A school board may collect only moneys from a school committee which are calculated on receipts obtained by the school committee from the sources mentioned in sub-regulation (1) or from sources mentioned in sub-regulation (2), unless an additional amount is offered voluntarily by the school committee and the school board has obtained the prior approval of the Secretary to accept it.

(4) An increase in the moneys which a school board may collect from a school committee, or the introduction of another basis of calculation of such moneys may be effected only with the approval of the Secretary.

APPROPRIATION OF INCOME.

5. The purposes for which school funds of a school committee may be appropriated shall be as follows:—

Lower Primary Schools.

(1) (a) Remuneration of a night-watchman where a night-watchman is necessary.

(b) Provision of light for school buildings where it is not the duty of the local authority to do so.

(c) Cleaning and sanitary requisites such as polish, dusters, disinfectants, toilet-paper, buckets, brushes, brooms and soap.

(d) Maintenance and rent of school buildings unless the responsibility therefor is specifically excluded.

(e) Water supply for school use where the tribal authority, Bantu authority or local authority does not provide the water supply.

(f) The purchase of requisites and aids for school subjects which have been approved by the Secretary.

(g) Sports requisites and the laying out of sports grounds.

(h) Purchase of class books for use by pupils where such books are not supplied by means of a subsidy from the Department: Provided that such purchases shall be subject to the approval of the inspector of Bantu Education.

(i) Insurance of school buildings.

(j) The school committee's share of the cost and expenditure in connection with the auditing and administration of the school fund account.

(k) Doeleindes waarvoor spesifiek bygedra word soos besoldiging van private onderwysers, oprigting van skoolgeboue, opvoedkundige en skooltoere en ander doeleindes wat deur die skoolkomitee as noodsaaklik geag word in die belang van die leerlinge of die skool, en ten opsigte waarvan vooraf goedkeuring van die skoolraad en die streekdirekteur verkry is.

Hoër primêre en sekondêre skole.

(2) (a) Dieselfde doeleindes as dié in regulasie 5 (1) voorgeskryf.

(b) Spesiale uitrusting soos tikmasjiene, afrolmasjiene en projektors en die instandhouding daarvan.

(c) Benodigdhede en hulpmiddels vir die skooltuin en skoolvakke wat deur die Sekretaris goedgekeur is en die laboratorium indien hierdie benodigdhede nie ten volle of glad nie deur 'n subsidie van die Departement gedek word nie.

(d) Aankoop van biblioteekboeke en tydskrifte soos aanbeveel in die boeklyste van die Departement.

(e) Leeskamergeriewe.

ADMINISTRASIE VAN SKOOLFONDS.

6. (1) Die skoolraad tree op as trustee van die fondse van die verskillende skoolkomitees onder sy beheer en alle regsdinge deur of teen 'n skoolfonds word op naam van sodanige skoolfonds deur of teen die skoolraad ingestel en enige regskoste in verband daarmee aangegaan, word teen die fonds in rekening gebring: Met dien verstande dat geen skoolraad 'n geding mag instel of verwerend teen 'n geding mag optree in 'n geregshof sonder die vooraf verkreeë toestemming van die Sekretaris nie.

(2) Die boekjaar van skoolkomitees met betrekking tot skoolfondse strek van 1 Januarie tot 31 Desember van elke jaar.

(3) Die skoolkomitee moet nie later nie as 31 Januarie die volgende in drievoud aan die skoolraad voorlê:—

(a) 'n Staat van inkomste- en uitgawe en 'n opgawe van uitstaande rekeninge vir die afgelope boekjaar;

(b) 'n begroting wat die aard en omvang van sy kasboeksaldo, verwagte inkomste en uitgawe insluitende uitstaande rekenings vir die lopende boekjaar aandui.

(4) Die skoolraad moet binne 'n maand na goedkeuring van die finansiële state en die begroting 'n afskrif van elk aan die betrokke inspekteur van Bantoe-onderwys vir insae voorlê.

(5) Indien 'n skoolraad van mening is dat 'n skoolkomitee sy skoolfonds nie behoorlik beheer nie, kan hy ondersoek laat instel: Met dien verstande dat geen stappe in hierdie verband gedoen mag word alvorens die betrokke inspekteur van Bantoe-onderwys geraadpleeg is nie.

(6) Wanneer dit voorkom dat 'n verlies van of tekort in bates of voorrade van 'n skoolkomitee of enige ongeoorloofde of ongemagtigde uitgawe uit die fondse onder beheer van sodanige skoolkomitee plaasgevind het in omstandighede wat aandui dat 'n strafbare misdryf begaan is, moet die skoolraad die streekdirekteur onmiddellik in kennis stel, en hy moet die saak onverwyld aan die Prokureur-generaal rapporteer.

FINANSIËLE ADMINISTRASIE.

7. (1) 'n Skoolkomitee moet sy ontvangste vir die skoolfonds op die rekening van die skoolraad inbetaal waar die skoolraad dit op naam van die skool as 'n aparte grootboekrekening moet hou.

(2) Die skoolkomitee behou volle beskikkingsreg oor sy skoolfondse (uitgesonderd die bedrag aan die skoolraad verskuldig) en kan dit aanwend vir die doeleindes wat in regulasie 5 uiteengesit is.

(3) Waar die Sekretaris van mening is dat omstandighede dit regverdig, kan hy 'n skoolkomitee toelaat om sy eie rekening by 'n bank of die pospaarbank te hou.

(k) Purposes in respect of which specific contributions are made such as the remuneration of private teachers, erection of school buildings, educational and school tours and other purposes which are regarded by the school committee as essential in the interests of the pupils or the school and in respect of which the prior approval of the school board and the regional director has been obtained.

Higher Primary and Secondary Schools.

(2) (a) The same purposes as those laid down in regulation 5 (1).

(b) Special equipment such as typewriters, duplicators and projectors and the maintenance thereof.

(c) Requisites and aids for the school garden and school subjects approved by the Secretary, and the laboratory if these requisites are not wholly or partly covered by a subsidy from the Department.

(d) Purchase of library books and periodicals as recommended in the book lists of the Department.

(e) Reading-room amenities.

ADMINISTRATION OF SCHOOL FUND.

6. (1) The school board shall act as trustee of the funds of the various school committees under its control, and all litigation by or against a school fund shall be instituted in the name of the school fund by or against the school board, and any legal expenses incurred in connection therewith, shall be debited against the fund: Provided that no school board shall institute legal proceedings or defend a legal action in a court of law without the prior permission of the Secretary.

(2) The financial year of school committees in regard to school funds shall be from 1st January to 31st December of each year.

(3) The school committee shall not later than 31st January submit the following in triplicate to the school board:—

(a) A statement of revenue and expenditure and a statement of outstanding accounts for the preceding financial year;

(b) Estimates of the nature and extent of its cash book balance, estimated revenue and expenditure, including outstanding accounts for the current financial year.

(4) The school board shall within one month after approval of the financial statements and the estimates submit a copy of each to the inspector of Bantu Education concerned for perusal.

(5) If a school board is of the opinion that a school committee does not control its school fund properly it may cause an investigation to be held: Provided that no steps shall be taken in this connection until the inspector of Bantu Education concerned has been consulted.

(6) Whenever it appears that a loss of or deficiency in the assets or stores of a school committee, or any improper control of such school committee occurred in circumstances which indicate that criminal offence has been committed, the school board shall immediately notify the regional director who shall forthwith report the matter to the Attorney-General.

FINANCIAL ADMINISTRATION.

7. (1) A school committee shall pay its receipts in respect of a school fund into the account of the school board, where it shall be held by the school board as a separate ledger account in the name of the school.

(2) The school committee shall retain the full right of disposal of its school funds (except the amount due to the school board), and may use such funds for the purposes set out in regulation 5.

(3) Where the Secretary is of the opinion that circumstances justify such a course, he may authorise a school committee to keep its own account with a bank or the post office savings bank.

PROSEDURE WAT GEVOLG MOET WORD WAAR 'N SKOOL-FONDSREKENING DEUR 'N SKOOLRAAD TEN BEHOEWE VAN 'N SKOOLKOMITEE GEHOU WORD.

8. (1) Waar 'n skoolraad 'n skoolfondsrekening ten behoeve van 'n skoolkomitee administreer, moet die skoolkomitee nietemin sy eie rekeningboeke hou en sodanige boeke moet kwartaalliks met dié van die skoolraad gekontroleer word selfs by gebrek aan die opgawes vermeld in subregulasie (11) en die administratiewe werk hieraan verbonde word deur die prinsipaal of 'n bevoegde persoon wat deur die skoolkomitee vir die doel aangestel is, waargeneem.

(2) 'n Geskikte persoon deur die skoolkomitee benoem wat die prinsipaal van die skool mag wees (hieronder die tesourier genoem), moet 'n skoolfondsregister vir die optekening van kwartaallikse bydraes deur die leerlinge hou en die tesourier moet een maal per kwartaal, op 'n datum deur die skoolkomitee bepaal, 'n verslag oor die ontvangste uit hierdie bron asook uit enige ander bron aan die skoolkomitee voorlê en bewys lewer dat die gelde in die krediet van die skoolkomitee gedeponeer is en die voorsitter sertifiseer daarna dat die skoolfondsregister en kasboek tot op datum in orde is.

(3) Die skoolkomitee moet toesien dat ontvangste ten opsigte van sy skoolfonds so spoedig moontlik aan die skoolraad oorgedra word en sodanige oordrag kan op een van die volgende maniere geskied:—

(a) Deur die ontvangste by die Bantoebeleggings-korporasie of 'n handelsbank op rekening van die skoolraad te deponeer en in sodanige geval moet—

(i) die inlegstrokie in drievoud ingevul word,

(ii) een afskrif van die inlegstrokie na deponering van die bedrag deur die skoolkomitee vir rekorddoeleindes bewaar word en een afskrif onverwyld aan die skoolraad besorg word saam met 'n opgawe van die indeling van inkomste onder die toepaslike hoofde sodat die skoolraadsekretaris daarvolgens kan bepaal watter inkomste ingevolge regulasie 4 die skoolraad toekom; of

(b) deur die ontvangste tesame met 'n verklarende brief per geregistreerde pos aan die skoolraadsekretaris te stuur; of

(c) deur reëlins te tref dat 'n lid van die skoolkomitee wat deur die skoolkomitee daartoe gemagtig is, die ontvangste direk aan die kantoor van die skoolraad betaal: Met dien verstande dat hierdie prosedure toelaatbaar is slegs waar daar geen bank- of posgeriewe bestaan nie of waar so 'n prosedure geriefliker is en ook slegs nadat die goedkeuring van die skoolraad vooraf verkry is.

Watter metode ook al gevolg word om fondse aan die skoolraad oor te dra, moet die skoolraadsekretaris onmiddellik op ontvangs daarvan 'n kwitansie aan die skoolkomitee uitreik ten opsigte van elke afsonderlike bedrag wat ontvang is.

(4) Kwitansies moet vir alle geld wat ontvang is, uit watter bron ook al, uitgereik word en kwitansies moet verkry word vir alle geld wat bestee word.

(5) Met die goedkeuring van die skoolraad kan 'n skoolkomitee 'n kleinkasrekening van hoogstens ses rand (R6) volgens die voorskotstelsel hou en aanvulling van die kleinkas moet op aanvraag per tjek geskied en transaksies moet behoorlik in die kleinkasboek ingeskryf word.

(6) Geen uitgawe bo vier rand (R4) mag aangegaan word ten opsigte van 'n besondere diens of vir die aankoop van enige artikel sonder dat toestemming vooraf van die skoolkomitee verkry en fondse beskikbaar is nie.

(7) Geen uitgawe bo twintig rand (R20) ten opsigte van 'n diens of die aankoop van enige artikel mag sonder die toestemming van die skoolraad aangegaan word nie.

(8) Geen aankope mag volgens die huurkoopstelsel gedoen word nie.

PROCEDURE TO BE FOLLOWED WHERE A SCHOOL FUND ACCOUNT IS KEPT BY A SCHOOL BOARD ON BEHALF OF A SCHOOL COMMITTEE.

8. (1) Where a school board administers a school fund account on behalf of a school committee, the school committee shall nevertheless keep its own books of account, and such books shall be verified quarterly with those of the school board, even in the absence of the statements mentioned in sub-regulation (11), and the administrative work in connection therewith shall be performed by the principal or a competent person appointed for that purpose by the school committee.

(2) A competent person appointed by the school committee, who may also be the principal of the school (hereinafter called the treasurer) shall keep a school fund register for recording the quarterly contributions by pupils, and once per quarter on a date to be determined by the school committee, the treasurer shall submit to the school committee a report on the receipts from this and any other source, and produce proof that moneys have been deposited to the credit of the school committee, and the chairman shall thereafter certify that the school fund register and cash book are in order to date.

(3) The school committee shall take care that receipts in respect of its school fund are transferred to the school board as soon as possible, and such transfer may be effected in one of the following ways:—

(a) by depositing the receipts with the Bantu Investment Corporation, or a commercial bank to the credit of the account of the school board, and in such case—

(i) the deposit slip shall be completed in triplicate;

(ii) after depositing the amount, one copy of the deposit slip shall be retained by the school committee for record purposes, and one copy shall be delivered forthwith to the school board together with a statement showing the allocation of income under the appropriate headings so as to enable the school board secretary to determine what income accrues to the school board in terms of regulation 4; or

(b) by sending the receipts together with an explanatory letter by registered post to the school board secretary; or

(c) by arranging that a member of the school committee, who has been duly authorised thereto by the school committee, pays the receipts direct to the office of the school board: Provided that this procedure shall be permissible only where no banking or postal facilities exist, or where such procedure is more convenient, and then only after the prior approval of the school board has been obtained.

Whatever method is followed to transfer funds to the school board, the school board secretary shall immediately on receipt thereof issue a receipt to the school committee in respect of each separate amount received.

(4) Receipts shall be issued for all moneys received from whatever source and receipts shall be obtained for all moneys expended.

(5) Subject to the approval of the school board, the school committee may keep a petty cash account not exceeding six rand (R6) according to an imprest account system, and replenishment of petty cash shall be on demand per cheque and transactions shall be duly entered in the petty cash book.

(6) No expenditure in excess of four rand (R4) shall be incurred in respect of a particular service or for the purchase of any article unless prior permission has been obtained from the school committee and funds are available.

(7) No expenditure in excess of twenty rand (R20) shall be incurred in respect of any service or the purchase of any article without the permission of the school board.

(8) No purchases shall be made on the hire purchase system.

(9) Skuld wat teenstrydig met die bepalings van hierdie regulasies aangegaan is, mag nie teen die skoolfonds in rekening gebring word nie en lede van 'n skoolkomitee wat hulle goedkeuring daaraan geheg het, is gesamentlik en afsonderlik daarvoor aanspreeklik.

(10) Lenings uit skoolfondse word nie toegelaat nie.

(11) Die skoolraadsekretaris moet aan die einde van elke kwartaal aan elke betrokke skoolkomitee inligting verstrek omtrent die stand van sy skoolfonds deur verstrekking van—

- (a) die saldo aan einde van die vorige kwartaal;
- (b) die totale ontvangste en uitgawe vir die kwartaal;
- (c) die balans aan die einde van die kwartaal.

(12) Die skoolraad mag onder geen omstandighede die oortrekking van 'n skoolfondsrekening toelaat nie en derhalwe moet die skoolraadsekretaris sorg dra dat die afsonderlike grootboekrekenings ten opsigte van skoolfondse daagliks bygehou word.

(13) Dit is die plig van die skoolraadsekretaris om te sorg dat die nodige ondersoek ingestel word indien daar verskille voorkom tussen die boeke van die skoolraad en dié wat deur die skoolkomitee gehou word.

(14) Wanneer betalings deur 'n skoolraad ten behoeve van 'n skoolkomitee uit laasgenoemde se fondse of uitbetalings uit die kleinkasrekening gedoen moet word, moet dit geskied slegs by voorlegging deur die skoolkomitee van behoorlik gespesifiseerde rekenings soos in subregulasie (6) van regulasie 9 omskryf en sodanige rekenings word in alle gevalle deur die voorsitter van die skoolkomitee as korrek gesertifiseer.

(15) Alle uitgawes deur 'n skoolraad aangegaan in verband met die administrasie van 'n skoolfonds soos bankkoste, seëlreg en posgeld word bestry uit die gelde wat deur die skoolkomitees ingevolge regulasie 4 aan die skoolraad afgestaan word.

(16) Wanneer die skoolkomitee versuim om die finansiële staat soos in subregulasie (3) van regulasie 6 vereis word of enige ander noodsaaklike inligting insake sy skoolfonds te verstrek, staak die skoolraad onmiddellik uitbetalings uit die rekening van die betrokke skoolkomitee totdat die inligting verstrek is.

(17) Die finansiële staat waarna in subregulasie (3) van regulasie 6 verwys word, moet tesame met die kwartaal-likse finansiële state aan die ouditeur voorgelê word en hy gebruik hulle as bykomende kontrolestukke by die ouditering van die skoolraad en skoolkomitees se boeke.

(18) (a) Wanneer 'n skoolraadsekretaris per tjek uitbetalings doen by indiening van gespesifiseerde rekenings deur 'n skoolkomitee, stuur hy die tjeks aan die skoolkomitee en hierdie liggaam sorg dat die tjeks hulle bestemming bereik.

(b) In die uitsonderlike gevalle waar betaling nie per tjek kan geskied nie, word die vereiste bedrae per geregistreerde pos aan die tesourier van die skoolkomitee gestuur en hy tref die nodige reëlins in oorleg met die skoolkomitee om die vereiste bedrae aan die betrokke persone of firmas oor te dra.

(c) Dit is die plig van die tesourier om die nodige kwitansies te bekom en hulle aan die skoolraadsekretaris te stuur.

(d) Waar 'n skoolkomitee versuim om gemelde kwitansies in te dien, kan die skoolraad uitbetalings uit die rekening van die betrokke skoolkomitee terughou totdat die vereiste dokumente of gegewens verstrek is.

PROSEDURE WAT GEVOLG MOET WORD WAAR 'N SKOOLKOMITEE SY EIE SKOOLFONDSREKENING HOU.

9. (1) Die tesourier is verantwoordelik vir die uitreiking van alle kwitansies, die hou van rekeningboeke, die veilige bewaring van sodanige boeke en alle dokumente en kwitansies wat daarop betrekking het en oor die algemeen vir die beheer oor alle boekhou-aangeleenthede van die skoolfonds.

(2) Rekeningboeke word gehou met besonderhede van ontvangste en uitgawes en waar kwartaallikse bydraes van leerlinge ingevorder word, word 'n aparte skoolfondsregister vir dié doel gehou.

(9) Debt incurred in conflict with these regulations shall not be charged against a school fund, and members of a school committee who approved such debt shall jointly and severally be liable therefor.

(10) No loans shall be made from school funds.

(11) At the end of each quarter the school board secretary shall furnish information to each school committee concerned in connection with the state of its school fund, by showing—

- (a) the balance at the end of the preceding quarter;
- (b) the total receipts and expenditure for the quarter; and
- (c) the balance at the end of the quarter.

(12) The school board shall under no circumstances allow an overdraft on a school fund account, and the school board secretary shall therefore exercise care that the separate ledger accounts in respect of school funds are kept up to date daily.

(13) It shall be the duty of the school board secretary to ensure that the necessary investigation is instituted if discrepancies appear between the books of the school board and those kept by the school committee.

(14) When payments are to be made by a school board on behalf of a school committee out of the latter's funds, or if payments are to be made from the petty cash account, such payments shall be made only on submission by the school committee of properly specified accounts as defined in sub-regulation (6) of regulation 9, and such accounts shall in all cases be certified as correct by the chairman of the school committee.

(15) All expenditure incurred by a school board in connection with the administration of a school fund such as bank charges, stamp duty and postage shall be defrayed out of moneys paid by the school committees to the school board in terms of regulation 4.

(16) When the school committee fails to furnish the financial statement required by sub-regulation (3) of regulation 6, or any essential information in regard to its school fund, the school board shall immediately discontinue payments from the account of the said school committee until the information has been furnished.

(17) The financial statement referred to in sub-regulation (3) of regulation 6 together with the quarterly financial statements, shall be submitted to the auditor who shall use them as additional documents of control when auditing the books of the school board and school committees.

(18) (a) When a school board secretary makes payments by cheque on submission of specified accounts by a school committee, he shall forward the cheques to the school committee who shall take steps to ensure that the cheques reach their destination.

(b) In exceptional cases, where payment cannot be effected by cheque, the required amounts shall be forwarded by registered post to the treasurer of the school committee, who shall make the necessary arrangements in consultation with the school committee to have the amounts transmitted to the persons or firms concerned.

(c) It shall be the duty of the treasurer to obtain the necessary receipts and to forward them to the school board secretary.

(d) If a school committee fails to submit the receipts referred to, the school board may suspend payments from the account of the school committee concerned until such time as the necessary documents or particulars have been produced.

PROCEDURE TO BE FOLLOWED WHERE SCHOOL COMMITTEES MAINTAIN THEIR OWN SCHOOL FUND ACCOUNTS.

9. (1) The treasurer shall be responsible for issuing receipts, keeping books of account, the safe custody of such books and all documents and receipts appertaining thereto, and in general for the control of all accounting matters relating to the school fund.

(2) Books of account shall be kept with details of receipts and expenditure, and where quarterly contributions are collected from pupils a separate school fund register shall be kept for that purpose.

(3) Die tesourier ontvang en verantwoord die ontvangste uit alle bronne soos onder subregulasie (1) van regulasie 3 uiteengesit en hy doen een maal per kwartaal, op 'n datum deur die skoolkomitee bepaal, op 'n vergadering van die skoolkomitee oor die skoolfonds verslag.

(4) Alle geld ten opsigte van die skoolfonds ontvang, hetsy vir 'n spesifieke doel of nie, word so spoedig moontlik na ontvangs daarvan op die wyse wat deur die skoolraad goedgekeur is, op naam van die skool in een skoolfondsrekening gedeponeer by die Bantoebeleggings-korporasie, 'n handelsbank, die posspaarbank of 'n ander bankinrigting wat kragtens die Bankwet No. 38 van 1942, geregistreer is.

(5) Opvragings uit bogemelde rekening geskied slegs met die goedkeuring van die skoolkomitee en vir dié doel magtig die skoolkomitee op 'n behoorlik gekonstitueerde vergadering sy voorsitter asook die tesourier om tjeks en ander dokumente wat betrekking het op die skoolfonds namens die skoolkomitee te teken: Met dien verstande dat die skoolkomitee twee van sy lede kan magtig om in die afwesigheid van die voorsitter en tesourier te teken.

(6) Alle betalings geskied slegs by voorlegging van 'n behoorlik gespesifiseerde rekening wat die naam van die persoon of firma aan wie die betaling gedoen word, die aard en datum van die eis of gelewerde dienste en die verskuldigde bedrag toon.

(7) Origens moet die bepalinge van subregulasies (4), (5), (6), (7), (8), (9) en (10) van regulasie 8 ook deur skoolkomitees nagekom word vir sover dit op die administrasie van skoolfondse betrekking het.

UDITERING.

10. (1) Waar 'n skoolfondsrekening deur 'n skoolraad ten behoeve van 'n skoolkomitee gehou word, moet die rekeningboeke en skoolfondsregister asook 'n rekord van uitrusting, nie later nie as einde Januarie van die daaropvolgende boekjaar vir ouditering gereed wees, en word dit deur die ouditeur wat die skoolraad se boeke doen, gelyktydig met die skoolraad se boeke geouditeer.

(2) Die koste van die ouditering van die skoolfondsboeke en finansiële state is verhaalbaar op die skoolfondsrekening.

(3) Waar 'n skoolkomitee sy eie skoolfondsrekening hou, moet rekeningboeke, skoolfondsregister en 'n rekord van uitrusting jaarliks nie later nie as die einde Februarie deur 'n bevoegde persoon wat nie lid van die personeel van die skool of die skoolkomitee is nie, geouditeer word; sodanige persoon word deur die skoolkomitee met die goedkeuring van die streekdirekteur aangestel en waar moontlik word die dienste van 'n erkende ouditeur verkry en die vergoeding van die ouditeur word deur die skoolfonds gedra.

(4) Die rekeningboeke kan op enige tydstip, behalwe dié in subregulasies (1) en (3) vermeld, op versoek van die skoolkomitee of die skoolraad of die streekdirekteur nagesien word deur 'n beampte van die Departement of 'n ouditeur wat deur die skoolkomitee, skoolraad of streekdirekteur benoem is en die vergoeding van die ouditeur word deur die skoolfonds gedra.

(5) Waar 'n beampte van die Departement die boeke nasion, word geen onkoste in hierdie verband teen die skoolfonds in rekening gebring nie.

(6) Die jaarlikse finansiële staat wat in sub-regulasie (3) van regulasie 6 genoem is, word gesertifiseer deur 'n beampte van die Departement of deur 'n ander bevoegde persoon wat ingevolge subregulasie (3) of (4) onderskeidelik aangestel of benoem is.

ALGEMEEN.

11. (1) Alle materiaal en uitrusting aangekoop uit skoolfondse of wat by wyse van subsidie verkry is of deur middel van skenkings toegeval het aan 'n skoolfonds word in 'n voorraadregister soos in die skoolraadsregulasies vir die beheer oor voorrade en uitrusting voorgeskryf is, opgeneem en besonderhede van uitreikings behoorlik opgeteken.

(3) The treasurer shall receive and account for receipts from all sources as set out in sub-regulation (1) of regulation 3, and he shall give an account of the school fund at a meeting of the school committee once per quarter on a date determined by the school committee.

(4) All moneys received in respect of the school fund, whether for a specific purpose or not, shall as soon as possible after receipt thereof, be paid into one school fund account in the name of the school with the Bantu Investment Corporation, a commercial bank, the post office savings bank, or other banking institution registered under the Banking Act No. 38 of 1942, in a manner approved by the school board.

(5) Withdrawals from the above-mentioned account shall be made only with the approval of the school committee and for this purpose the school committee shall at a properly constituted meeting authorise its chairman as well as the treasurer to sign cheques and other documents relating to the school fund on behalf of the school committee: Provided that the school committee may authorise two of its members to sign in the absence of the chairman and the treasurer.

(6) All payments may be effected only on submission of a properly specified account indicating the name of the person or firm to whom payment is to be made, the nature and date of the claim or services rendered and the amount due.

(7) In addition the provisions of sub-regulations (4), (5), (6), (7), (8), (9) and (10) of regulation 8 shall also be observed by school committees in so far as those provisions refer to the administration of school funds.

AUDITING.

10. (1) Where a school fund account is kept by a school board on behalf of a school committee, the books of account and the school fund register, as well as a record of equipment, shall be ready for audit not later than the end of January of the following financial year, and shall be audited simultaneously with the books of the school board by the auditor who does the auditing of the school board's books.

(2) The audit charges of the school fund books and financial statements shall be borne by the school fund account.

(3) Where a school committee keeps its own school fund account, the books of account, the school fund register and a record of equipment shall be audited annually, not later than the end of February, by a competent person, who is not a member of the staff of the school or of the school committee; such person shall be appointed by the school committee with the approval of the regional director, and where possible the services of a recognised auditor shall be enlisted, and the remuneration of the auditor shall be a charge against the school fund.

(4) The books of account may at any time, except that mentioned in sub-regulations (1) and (3), be examined at the request of the school committee or the school board or the regional director by an officer of the Department or an auditor appointed by the school committee, the school board or the regional director, and the remuneration of the auditor shall be a charge against the school fund.

(5) Where an officer of the Department examines the books no cost in this connection shall be charged to the school fund.

(6) The annual financial statement referred to in sub-regulation (3) of regulation 6, shall be certified by an officer of the Department or by any other competent person who has been appointed in terms of either sub-regulation (3) or (4), respectively.

GENERAL.

11. (1) All materials and equipment purchased out of school funds or acquired by way of subsidy, or by means of donations which accrued to a school fund, shall be taken on charge in a stores register as prescribed in the school board regulations for the control of stores and equipment, and particulars of issues entered therein.

(2) Voor 'n skool permanent sluit, besluit die skoolraad, na raadpleging met die inspekteur van Bantoeonderwys, na watter ander skool of skole die skoolfonds en uitrusting wat uit sodanige fonds gekoop is, oorgeplaas moet word.

KONTROLERING VAN REGISTERS, BATES OF VOORRADE.

12. (1) 'n Beampte wat skriftelik deur die Sekretaris of streekdirekteur van Bantoe-onderwys daartoe gemagtig is, kan op alle redelike tye en sonder kennisgewing, die skoolkomitee of prinsipaal aansê om sy rekeningboeke, registers, kwitansieboeke, bewysstukke, kontant voorhande en enige ander benodigde state of stukke ten opsigte van die skoolfonds, voor te lê ten einde dit na te sien en sodanige beampte moet vir die inligting en nodige optrede van die skoolkomitee of tesourier, skriftelik in die kasboek aandui hoe enige foutiewe inskrywings en ander reken- en boekhoukundige sake aangesuiwer of reggestel moet word, of so nie, sertifiseer dat dit in orde bevind is en onderteken en dateer.

(2) 'n Beampte in subregulasie (1) genoem, het toegang tot alle boeke, registers, bewysstukke, dokumente, kontant, seëls, effekte of voorrade en kan sodanige ondersoek as wat hy nodig mag ag in verband daarmee instel.

(3) Wanneer dit voorkom dat 'n verlies van of tekort in bates of voorrade van 'n skoolkomitee of enige ongeoorloofde of ongemagtigde uitgawe uit die fondse onder beheer van sodanige skoolkomitee plaasgevind het in omstandighede wat aandui dat 'n strafbare misdryf begaan is, moet die betrokke beampte die streekdirekteur onmiddellik in kennis stel, en hy moet die saak onverwyld aan die Prokureur-generaal rapporteer.

(4) Iemand wat enigeen van die dokumente en artikels in subregulasie (2) genoem, in sy bewaring het en, wanneer dit van hom vereis word, weier of opsetlik versuim of nalaat om aan 'n beampte genoem in subregulasie (1) toegang daartoe te verleen, begaan 'n misdryf en is by skuldigbevinding strafbaar met 'n boete van hoogstens honderd rand of, by wanbetaling van die boete, met gevangenisstraf vir 'n tydperk van hoogstens ses maande.

(2) Before a school is closed permanently the school board shall, after consultation with the inspector of Bantu Education, decide to which school or schools the school fund and equipment purchased out of such fund shall be transferred.

CONTROL OF REGISTERS, ASSETS AND STORES.

12. (1) An officer who has been authorised in writing by the Secretary or the regional director may at all reasonable times and without prior notification, call upon the school committee or principal to produce its/his books of account, registers, receipt books, vouchers, cash on hand and any other necessary statements or documents relating to the school fund for examination, and such officer shall for the information of and necessary steps by the school committee or treasurer indicate in writing in the cash book in what way any erroneous entries and other accounting matters shall be cleared or adjusted, or otherwise certify that these have been found in order and append his signature and date.

(2) An officer referred to in sub-regulation (1) shall have access to all books, registers, vouchers, documents, cash, stamps, stocks or stores, and may make such investigation in connection therewith as he may deem necessary.

(3) Whenever it appears that a loss of or deficiency in the assets and stores of a school committee or any improper or unauthorised expenditure from the funds under the control of such school committee occurred in circumstances which indicate that a criminal offence has been committed, the officer concerned shall immediately inform the regional director who shall forthwith report the matter to the Attorney-General.

(4) Any person who has any of the documents and articles mentioned in sub-regulation (2) in his custody, and, when it is required of him, refuses or wilfully fails or neglects to allow access thereto to an officer mentioned in sub-regulation (1), shall be guilty of an offence and liable on conviction to a fine not exceeding one hundred rand or, in default of payment of the fine, to imprisonment for a period not exceeding six months.

INHOUD.

No.	BLADSY
Departement van Bantoe-onderwys.	
GOEWERMENTSKENNISGEWINGS.	
R. 217. Regulasies vir die Instelling van en Beheer oor Skoolfondse by Staatsbantoeskole	1
R. 218. Regulasies Betreffende die Instelling, Beheer en Administrasie van Skoolfondse by Bantoe-gemeenskapsskole ...	9

CONTENTS.

No.	PAGE
Department of Bantu Education.	
GOVERNMENT NOTICES.	
R. 217. Regulations for the Establishment and Control of School Funds of Government Bantu Schools ...	1
R. 218. Regulations Regarding the Establishment, Control and Administration of School Funds at Bantu Community Schools ...	9



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