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GOVERNMENT NOTICES.

DEPARTMENT OF FINANCE.

No. R. 1569.] [15 October 1965.
PUBLIC ACCOUNTANTS' AND AUDITORS' BOARD.

I, THEOPHILUS EBENHAEZER DÖNGES, Minister of Finance, do hereby, in terms of sub-section 3 of section twenty-one of the Public Accountants' and Auditors' Act, 1951 (Act No. 51 of 1951), make known that I have approved the rules set out below which have been made by the Public Accountants' and Auditors' Board by virtue of the powers vested in it by paragraph (g) of sub-section (1) of the said section.

T. E. DÖNGES,
Minister of Finance.

DISCIPLINARY RULES.

Definitions.

1. In these rules—

- (a) "appropriate committee" means any committee established by the Board in accordance with the provisions of sub-section (1) of section ten of the Act to which in terms of sub-section (2) of that section the Board shall have assigned all or any of its powers to enquire into cases of alleged improper conduct and to impose punishments in respect thereof;
- (b) "secretary" means the secretary of the Board and shall be construed as including a reference to the assistant secretary (legal) of the Board;
- (c) the expression "the Act" means the Public Accountants' and Auditors' Act, 1951, and any expression to which a meaning has been assigned in the Act bears, when used in these rules, the meaning so assigned.

What Constitutes Improper Conduct and Punishments Therefore.

2. (1) On the understanding that the Board is empowered by section twenty-seven of the Act to enquire into and deal with any complaint, charge or allegation which may be laid before it, and to impose any of the punishments hereinafter set forth in respect of any improper conduct, and on the understanding further that the acts or omissions specified in paragraphs (a) to (m) of this sub-rule are not intent to be a complete list of acts or omissions which may constitute improper conduct on the part of an accountant and auditor registered under the Act and

GOEWERMENSKENNISGEWINGS.

DEPARTEMENT VAN FINANSIES.

No. R. 1569.] [15 Oktober 1965.

OPENBARE REKENMEESTERS- EN OUDITEURSRAAD.

Ek, THEOPHILUS EBENHAEZER DÖNGES, Minister van Finansies, maak hierby ingevolge subartikel (3) van artikel een-en-twintig van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951 (Wet No. 51 van 1951), bekend dat ek my goedkeuring geheg het aan die reëls hieronder uiteengesit en deur die Openbare Rekenmeesters- en Ouditeursraad gemaak kragtens die bevoegdheid hom verleen by paragraaf (g) van subartikel (1) van genoemde artikel.

T. E. DÖNGES,
Minister van Finansies.

DISSIPLINÊRE REÛLS.

Woordomskrywing.

1. In hierdie reëls beteken—

- (a) „gepaste komitee” enige komitee wat ooreenkomstig die bepaling van subartikel (1) van artikel tien van die Wet deur die Raad ingestel is en waaraan die Raad kragtens subartikel (2) van genoemde artikel al of enigeen van sy bevoegdhede oorgedra het om gevalle van beweerde onbehoorlike gedrag te ondersoek en om strawwe ten opsigte daarvan op te lê;
- (b) „sekretaris” die sekretaris van die Raad en word uitgelê as sou dit ook 'n verwysing wees na die assistent-sekretaris (regskundig) van die Raad;
- (c) die uitdrukking „die Wet” die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, en het enige uitdrukking waaraan 'n betekenis in die Wet geheg is, die betekenis aldus daaraan geheg wanneer dit in hierdie reëls gebruik word.

Wat onbehoorlike gedrag uitmaak en strawwe daarvoor.

2. (1) Met dien verstande dat die Raad kragtens artikel sewe-en-twintig van die Wet bevoeg is om ondersoek in te stel na enige klagte, aanklag of bewering wat aan hom voorgelê word, en dit te behandel, en om enigeen van die strawwe hieronder ten opsigte van onbehoorlike gedrag uiteengesit, op te lê, en met dien verstande voorts dat die handeling of versuime in paragrafe (a) tot (m) van hierdie subreël vermeld, nie bedoel is as 'n volledige lys van handeling of versuime wat onbehoorlike gedrag kan uitmaak van die kant van 'n rekenmeester en ouditeur kragtens die Wet geregistreer en wat strafbaar is inge-

which are punishable in accordance with the provisions of this rule, any accountant and auditor registered under the Act shall be guilty of improper conduct if he—

- (a) contravenes or fails to comply with any provision of the Act with which it is his duty to comply; or
- (b) contravenes or fails to comply with any provision of any other Act with which it is his duty to comply in his capacity as auditor to an undertaking or in doing work of a type commonly performed by a registered accountant and auditor; or
- (c) commits any offence involving dishonesty, and in particular (but without prejudice to the generality of the foregoing) theft, fraud, forgery or uttering a forged document, perjury, bribery or corruption; or

(d) is dishonest in the performance of any duties devolving upon him in relation to—

- (i) any work of a type commonly performed by a registered accountant and auditor; or
- (ii) any office of trust which he has undertaken or accepted;

or, without reasonable cause or excuse, and subject to the proviso to sub-section (4) of section *twenty-six* of the Act, fails to perform any such work or such duties with such degree of care and skill as in the opinion of the Board may reasonably be expected; or

(e) with intent to evade or to assist any other person to evade any tax, duty, levy, or rate whatsoever (whether the same be payable to the Government or to a Provincial Administration or to a local authority or to any other body or authority in the Republic)—

- (i) knowingly or recklessly prepares or makes, or assists any other person to prepare or make, any false statement (whether such statement be oral or in writing); or
- (ii) signs any false statement in relation thereto recklessly or knowing it to be false; or
- (iii) knowingly or recklessly prepares or maintains any false books of account or other records; or

(f) fails to maintain in a bank account, separate from his own account and appropriately designated, all moneys for which he is liable to account to a client; or

(g) divulges to any third party, whether orally, in writing or otherwise, any confidential information which he may have obtained in the course of his professional relations with any client or employer (including any information obtained by him as to the business affairs, the trade secrets or the technical methods or processes of such client or employer), unless such client or employer (or, in the case where such client or employer is deceased, the executor of his estate) has expressly consented to such information being so divulged, or unless the accountant and auditor is obliged by law so to divulge it, or unless the accountant and auditor in good faith divulges it to the Board in order that the Board may consider whether it should exercise any of the powers, duties or functions vested in it by the Act or these rules; or

(h) makes or fixes, or attempts to make, fix or recover, or enters into an agreement or associates himself in any way with any other person for the purpose of making, fixing or recovering, any fee, charge or other consideration for professional services or services of a type commonly performed by a

volge die bepalings van hierdie reël nie, is enige rekenmeester en ouditeur wat kragtens die Wet geregistreer is, skuldig aan onbehoorlike gedrag indien hy—

(a) enige bepaling van die Wet waaraan dit sy plig is om te voldoen, oortree of versuim om daaraan te voldoen; of

(b) enige bepaling van enige ander Wet waaraan dit sy plig is om te voldoen in sy hoedanigheid van ouditeur van 'n onderneming of by die verrigting van werk van 'n aard wat gewoonlik deur 'n geregistreerde rekenmeester en ouditeur gedoen word, oortree of versuim om daaraan te voldoen; of

(c) enige oortreding begaan waarby oneerlikheid betrokke is, en in die besonder (maar sonder dat afbreuk gedoen word aan die algemene toepassing van die voorgaande), diefstal, bedrog, vervalsing of die uitgifte van 'n vervalste dokument, meened, omkoperij of korrupsie; of

(d) oneerlik is in die uitvoering van enige pligte wat op hom rus in verband met—

- (i) enige werk van 'n aard wat gewoonlik deur 'n geregistreerde rekenmeester en ouditeur gedoen word; of
- (ii) enige vertrouensamp wat hy onderneem of aangeneem het,

of, sonder redelike oorsaak of verskoning en behoudens die voorbehoudsbepaling van subartikel (4) van artikel *ses-en-twintig* van die Wet, versuim om enige sodanige werk of sodanige pligte met sodanige mate van versigtigheid en bedrewendheid uit te voer as wat volgens die Raad se oordeel redelikerwys verwag kan word; of

(e) met die doel om enige belasting, reg, heffing of plaaslike belasting hoegenaamd (of dit aan die Regering of aan 'n provinsiale administrasie of aan 'n plaaslike owerheid of aan enige ander liggaam of owerheid in die Republiek betaalbaar is) te ontduik of om 'n ander persoon te help om dit te ontduik—

- (i) wetend of roekeloos, enige valse verklaring (hetsy sodanige verklaring mondeling of skriftelik geskied) opstel of doen, of 'n ander persoon help om dit op te stel of te doen; of
- (ii) enige valse verklaring in verband daarmee roekeloos, of wetend dat dit vals is, onderteken; of
- (iii) wetend of roekeloos, enige valse rekeningboeke of ander rekords opstel of hou; of

(f) versuim om alle gelde waarvan hy aan 'n klient rekenskap verskuldig is, in 'n bankrekening te hou afsonderlik van sy eie rekening en onder 'n gepaste naam; of

(g) aan 'n derde party vertroulike inligting wat hy miskien in die loop van sy professionele betrekkinge met 'n klient of werkgewer ingewin het (met inbegrip van inligting wat hy ingewin het aangaande die besigheidsake, handelsgeheime of tegniese metodes of prosesse van sodanige klient of werkgewer) meedeel, hetsy mondeling, skriftelik of andersins, tensy sodanige klient of werkgewer (of, in 'n geval waar sodanige klient of werkgewer oorlede is, die eksekuteur van sy boedel) uitdruklik toegestem het dat sodanige inligting aldus meege-deel word, of tensy die rekenmeester en ouditeur by wet verplig word om dit aldus mee te deel, of tensy die rekenmeester en ouditeur dit te goedertrou aan die Raad meedeel ten einde die Raad in staat te stel om te oorweeg of hy enigeen van die bevoegdhede, pligte of werksaamhede wat ingevolge die Wet op hierdie reëls aan hom verleen of opgedra is, moet uitvoer; of

(h) gelde, vorderings of ander vergoeding vra of vasstel of probeer om te vra, vas te stel of te verhaal, of 'n ooreenkoms aangaan of hom op enige manier assosieer met 'n ander persoon met die doel om

registered accountant and auditor which have been or are to be rendered by him, which, whether wholly or in part, is in any way contingent upon the results of such services; provided that this rule shall not apply to the following:—

- (i) Fees fixed or taxed by the proper authority in respect of the compulsory liquidation or the judicial management of any company or the administration of the estate of a deceased or insolvent person or person under other legal disability and fees fixed by a registered accountant and auditor in respect of the voluntary liquidation of any company on the basis of the fees which would have been recoverable had the liquidation been a compulsory liquidation;
- (ii) commission paid to an executor, trustee, administrator or agent, the amount of which is based on the income collected by him;
- (iii) fees paid to a director of a company, the amount of which is based on the dividends declared or the profits earned by such company;
- (iv) remuneration paid to a manager of a business, the amount of which is based on a percentage of the earnings or profits of such business;
- (v) commission paid in respect of any type of insurance business or in respect of the sale of movable or immovable property or in respect of the collection of debts or in respect of the raising of loans; or
- (i) except with the consent of his client, directly or indirectly stipulates for or receives from any third party (other than a person registered as an accountant and auditor under the Act and engaged in public practice or a person practising as an accountant and auditor outside the Republic) any reward for anything done by him in the course of or in connection with the services rendered by him to such client; or
- (j) permits his name to be used in connection with any estimate of earnings contingent upon future transactions in a manner which may lead to the belief that he vouches for the accuracy of the estimate; or
- (k) solicits by personal canvass, by advertising, by correspondence, by circulars, by offering or paying a reward or by any other means, professional work or any other work of a type commonly performed by a registered accountant and auditor; provided however that nothing in this rule contained shall prohibit a registered accountant and auditor from agreeing or being a party to the preparation, issue, circulation, distribution, publication or making by a society of which he is a member of any document, advertisement or oral statement (which is not in conflict with such society's by-laws, articles of association or rules of professional conduct) in such manner as such society may approve, nor shall this rule prohibit a registered accountant and auditor from issuing, circulating, distributing, publishing or making such document, advertisement or statement to such persons and in such manner as such society has so approved; or
- (l) seeks either before or during the period of articles of clerkship to impose any restraint whatever on the clerk concerned applying after the date of termination of the articles or enforces, or threatens or attempts to enforce, any such restraint after such date; or

gelde, vorderings of ander vergoeding te vra, vas te stel of te verhaal vir professionele dienste of dienste van 'n aard wat gewoonlik deur 'n geregistreerde rekenmeester en ouditeur verrig word, wat hy gelewer het of moet lewer, wat of geheel of gedeeltelik, enigsins afhang van die resultate van sodanige dienste; met dien verstande dat hierdie reël nie op die volgende van toepassing is nie:—

- (i) Gelde vasgestel of getakseer deur die gepaste owerheid ten opsigte van die verpligte likwidasië of die geregtelike bestuur van enige maatskappy of die administrasie van die boedel van 'n afgestorwe of insolvente persoon of 'n persoon met 'n ander regsonbevoegdheid en gelde vasgestel deur 'n geregistreerde rekenmeester en ouditeur ten opsigte van die vrywillige likwidasië van enige maatskappy op die basis van die gelde wat verhaalbaar sou gewees het indien die likwidasië 'n verpligte likwidasië was;
- (ii) kommissie betaal aan 'n eksekuteur, kurator, administrateur of agent waarvan die bedrag op die inkomste deur hom ingevorder, gebaseer is;
- (iii) gelde betaal aan 'n direkteur van 'n maatskappy waarvan die bedrag op die dividende verklaar of die winste verdien deur sodanige maatskappy, gebaseer is;
- (iv) besoldiging betaal aan 'n bestuurder van 'n saak waarvan die bedrag op 'n persentasie van die verdienste of winste van sodanige saak gebaseer is;
- (v) kommissie betaal ten opsigte van enige tipe versekeringsbesigheid of ten opsigte van die verkoop van roerende of onroerende goed of ten opsigte van die invordering van skulde of ten opsigte van die aangaan van lenings; of
- (i) sonder die toestemming van sy klient regstreeks of onregstreeks enige beloning, heding of ontvang van enige derde party (uitgesonderd 'n persoon wat kragtens die Wet as 'n rekenmeester en ouditeur geregistreer is en wat 'n openbare praktyk beoefen of 'n persoon wat buite die Republiek as 'n rekenmeester en ouditeur praktiseer) vir enigiets wat deur hom gedoen is in die loop van of in verband met die dienste deur hom aan sodanige klient gelewer; of
- (j) toelaat dat sy naam gebruik word in verband met 'n raming van verdienstes wat van toekomstige transaksies afhang, op 'n wyse wat die mening kan laat ontstaan dat hy vir die juistheid van die raming instaan; of
- (k) professionele werk of enige ander werk van 'n aard wat gewoonlik deur 'n geregistreerde rekenmeester en ouditeur gedoen word, probeer kry, hetsy persoonlik, deur te adverteer, deur briefwisseling, deur middel van omsendbriewe, deur 'n beloning aan te bied of te betaal of op enige ander manier; met dien verstande egter dat niks in hierdie reël vervat 'n geregistreerde rekenmeester en ouditeur belet om in te stem tot of deel te neem aan die opstel, uitreiking, sirkulering, verspreiding, publikasie of doen, deur 'n genootskap waarvan hy lid is, van enige dokument, advertensie of mondelinge verklaring (wat nie strydig is met sodanige genootskap se reglement, statute of reëls vir professionele gedrag nie op sodanige manier as wat die genootskap mag goedkeur, en hierdie reël belet ook nie 'n geregistreerde rekenmeester en ouditeur om sodanige dokument of advertensie of verklaring uit te reik, te sirkuleer, te versprei, te publiseer of te doen nie aan sodanige persone en op sodanige manier as wat sodanige genootskap aldus goedgekeur het nie; of
- (l) probeer om of voor of gedurende die leerkontraktydperk die betrokke klerk enige beperkings hoegenaamd op te lê wat na die datum van verstryking van die leerkontrak van toepassing is, of sodanige beperking na sodanige datum afdwing of dreig of probeer om dit af te dwing; of

(m) conducts himself in a manner which is discreditable on the part of a registered accountant and auditor or which tends to bring the profession of accounting into disrepute,

(2) An accountant and auditor shall be liable on conviction on a charge of improper conduct to one or more of the following punishments—

- (a) a caution;
- (b) a reprimand;
- (c) a fine not exceeding one thousand rand;
- (d) suspension from practice for a period specified by the Board or the appropriate committee;
- (e) removal of his name from the register of accountants and auditors;
- (f) qualified, temporary or permanent disqualification for registration as an accountant and auditor.

Method of Enquiry into Allegations of Improper Conduct.

3. (1) It shall be the duty of the secretary to lay before the Board or the appropriate committee any allegations, facts or circumstances which may come to his notice and which *prima facie* appear to indicate that any accountant and auditor who is or was registered as such under the Act (hereinafter referred to as the accused) may, while so registered, have been guilty of improper conduct; provided that in the case of alleged improper conduct reported to the Board, the person making the complaint or charge or allegation (hereinafter referred to as the complainant) shall furnish a written statement in the form wherever possible of an affidavit detailing in precise terms the specific acts complained of; provided further that in any case where the secretary has in his possession *prima facie* evidence that such person has contravened any of the provisions of Rule 2 (1) he may, in his discretion, advise the accused in writing of the nature of the conduct imputed to him and afford him as opportunity of giving an explanation or answer in writing, within 30 (thirty) days after the date of such notice, and at the same time warn him that such explanation or answer may be used in evidence against him.

(2) Subject to the first proviso to sub-rule (1), the Board or the appropriate committee shall consider any allegations, facts or circumstances laid before it by the secretary in terms of that sub-rule and may make such enquiries (including enquiries of the accused) and obtain such legal or other advice, assistance or information in connection therewith as it considers necessary; provided that whenever enquiries are made of the accused, he shall be warned that any explanation, answer or information may be used in evidence against him.

4. If either before or after making such enquiries and obtaining such advice, assistance or information as it may consider necessary in any particular case, the Board or the appropriate committee is unanimously of the opinion that the conduct imputed to the accused does not constitute improper conduct it may decide not to proceed further in the matter and shall advise the complainant, if any, accordingly.

5. If the Board or the appropriate committee has reason to believe that the accused has been guilty of improper conduct, it shall, except in cases where this action has already been taken by the secretary in terms of the second proviso to sub-rule (1) of rule 3, advise him by notice in writing of the nature of the conduct imputed to him and afford him an opportunity of giving an explanation or answer in writing within 30 (thirty) days after the date of such notice, and at the same time warn him that such explanation or answer may be used in evidence against him.

(m) hom op 'n manier gedra wat 'n geregistreerde rekenmeester en ouditeur tot oneer strek of die rekenmeestersberoep in diskrediet bring.

(2) 'n Rekenmeester en ouditeur is by skuldigbevinding op aanklag van onbehoorlike gedrag strafbaar met een of meer van die volgende strawwe:—

- (a) 'n Waarskuwing;
- (b) 'n berisping;
- (c) 'n boete van hoogstens duisend rand;
- (d) skorsing in sy pratyk vir 'n tydperk deur die Raad of die gepaste komitee gespesifiseer;
- (e) skraping van sy naam van die register van rekenmeesters en ouditeurs;
- (f) beperkte, tydelike of permanente diskwalifikasie vir registrasie as 'n rekenmeester en ouditeur.

Metode van ondersoek na bewerings van onbehoorlike gedrag.

3. (1) Dit is die plig van die sekretaris om aan die Raad of die gepaste komitee enige bewerings, feite of omstandighede voor te lê wat onder sy aandag mag kom en wat *prima facie* blyk daarop te dui dat enige rekenmeester en ouditeur wat as sodanig kragtens die Wet geregistreer is of was (hieronder die beskuldigde genoem) aan onbehoorlike gedrag skuldig mag gewees het terwyl aldus geregistreer; met dien verstande dat in die geval van beweerde onbehoorlike gedrag wat aan die Raad gerapporteer is, die persoon wat die klagte of aanklag inbring of die bewering doen (hieronder die klaer genoem) 'n skriftelike verklaring in die vorm, waar moontlik, van 'n beëdigde verklaring moet verstrek waarin die spesifieke handeling waarvoor gekla word, uitvoerig en uitdruklik uiteengesit is; met dien verstande voorts dat in enige geval waar die sekretaris *prima facie*-bewys in sy besit het dat sodanige persoon enigeen van die bepalings van reël 2 (1) oortree het, hy na goeddunke die beskuldigde skriftelik kan verwittig van die aard van die gedrag aan hom toegeskryf en hom die geleentheid gee om 'n skriftelike verduideliking of antwoord te verstrek binne 30 (dertig) dae na die datum van sodanige kennisgewing, en hom terselfdertyd waarsku dat sodanige verduideliking of antwoord as getuienis teen hom gebruik kan word.

(2) Behoudens die eerste voorbehoudsbepaling van subreël (1), moet die Raad of die gepaste komitee enige bewerings, feite of omstandighede wat ingevolge daardie subreël deur die sekretaris aan hom voorgelê is, oorweeg en kan hy sodanige navrae doen (met inbegrip van navrae by die beskuldigde) en sodanige regs- of ander advies, hulp of inligting in verband daarmee inwin as wat hy nodig ag; met dien verstande dat wanneer ook al navraag by die beskuldigde gedoen word, hy gewaarsku moet word dat enige verduideliking, antwoord of inligting as getuienis teen hom gebruik kan word.

4. Indien die Raad of die gepaste komitee of voor of na die doen van sodanige navrae en die inwin van sodanige advies, hulp of inligting as wat hy in enige bepaalde geval nodig mag ag, eenparig van mening is dat die gedrag wat aan die beskuldigde toegeskryf is nie onbehoorlike gedrag uitmaak nie, kan hy besluit om die saak nie verder te voer nie en moet hy die klaer, as daar een is, dienoreenkomstig verwittig.

5. Indien die Raad of die gepaste komitee rede het om te vermoed dat die beskuldigde aan onbehoorlike gedrag skuldig was, moet hy, behalwe in gevalle waar die sekretaris reeds ingevolge die tweede voorbehoudsbepaling van subreël (1) van reël 3 aldus opgetree het, die beskuldigde deur skriftelike kennisgewing verwittig van die aard van die gedrag aan hom toegeskryf en hom die geleentheid gee om 'n skriftelike verduideliking of antwoord te verstrek binne 30 (dertig) dae na die datum van sodanige kennisgewing, en hom terselfdertyd waarsku dat sodanige verduideliking of antwoord as getuienis teen hom gebruik kan word.

6. If on receipt of an explanation or answer from the accused, the Board or the appropriate committee is satisfied—

- (a) that the accused has given an acceptable explanation or answer in regard to the conduct imputed to him; or
- (b) that the conduct imputed to the accused does not constitute improper conduct; or
- (c) that there is no reasonable prospect of proving that the accused has been guilty of the conduct imputed to him,

it may decide not to proceed further in the matter and shall advise the complainant, if any, accordingly.

7. If the accused admits that he has been guilty of the improper conduct imputed to him, the Board or the appropriate committee shall invite the accused to make representations or submissions in regard to the punishment to be imposed, and shall afford him a reasonable time within which to make such representations or submissions. Thereafter, having considered any such representations or submissions, the Board or the appropriate committee may impose upon the accused any punishment which it may be competent to impose.

8. Any case of alleged improper conduct not disposed of as provided for in Rule 4, 6 or 7 shall form the subject of a hearing or enquiry to be conducted by the Board or the appropriate committee in accordance with the procedure set out in Rules 9 to 24 hereafter.

Procedure at Hearings or Enquiries.

9. (1) In the case of alleged improper conduct which is to form the subject of a hearing or enquiry, the secretary shall notify the accused as nearly as possible in the form of Annexe A to those rules of the nature of the charge preferred against him. At the same time the accused shall be furnished with a copy of these rules and be warned that any written answer which he may make to the charge may be used in evidence against him.

(2) The notice referred to in sub-rule (1) shall be served on the accused at his registered address, or, in the absence thereof, at his last known address in manner prescribed by sub-section (2) of section *twenty-eight* of the Act.

10. (1) In all cases where the complainant or accused expresses a desire to have witnesses subpoenaed to give evidence or where the Board or the appropriate committee itself desires to subpoena any witness, including the complainant, the chairman of the Board or a person authorised by the Board shall sign the necessary subpoenas, which shall be as nearly as possible in the form of Annexe B to these rules.

(2) Where the accused expresses a desire to have a witness subpoenaed to give evidence he shall deposit with the Board a sum of money sufficient to cover the costs of subpoenaing such witness, from which sum such costs shall be paid, any balance remaining being refunded to the accused.

(3) All verbal evidence may be taken on oath or affirmation which shall be administered or accepted by the chairman of the Board or the appropriate committee.

11. (1) Whenever any case of alleged improper conduct is to form the subject of a hearing or enquiry, the Board or the appropriate committee may appoint an attorney or advocate or the secretary (hereinafter referred to as the *pro forma* complainant) and if a *pro forma* complainant is appointed all evidence in support of the charge preferred against the accused shall be led and produced by the *pro forma* complainant.

(2) Where a *pro forma* complainant is appointed to act at a hearing or enquiry, the Board or the appropriate committee may appoint one or more of its members to assist him; provided that a member of the Board or the

6. Indien die Raad of die gepaste komitee na ontvangs van 'n verduideliking of antwoord van die beskuldigde daarvan oortuig is—

- (a) dat die beskuldigde 'n aanneemlike verduideliking of antwoord verstrek het in verband met die gedrag aan hom toegeskryf; of
- (b) dat die gedrag aan die beskuldigde toegeskryf nie onbehoorlike gedrag uitmaak nie; of
- (c) dat daar geen redelike kans is om te bewys dat die beskuldigde aan die gedrag aan hom toegeskryf, skuldig was nie,

kan hy besluit om die saak nie verder te voer nie en moet hy die klaer, as daar een is, dienooreenkomstig verwittig.

7. Indien die beskuldigde erken dat hy skuldig was aan die onbehoorlike gedrag aan hom toegeskryf, moet die Raad of die gepaste komitee die beskuldigde vra om vertoë te rig of voorleggings te doen met betrekking tot die straf wat opgelê moet word en hom 'n redelike tyd toestaan om sodanige vertoë te rig of voorleggings te doen. Daarna, nadat die Raad of die gepaste komitee sodanige vertoë of voorleggings oorweeg het, kan hy die beskuldigde enige straf opleë wat hy bevoeg is om op te lê.

8. Enige geval van beweerde onbehoorlike gedrag wat nie afgehandel is nie soos in reël 4, 6 of 7 bepaal, maak die onderwerp uit van 'n verhoor of ondersoek wat deur die Raad of die gepaste komitee afgeneem of ingestel moet word ooreenkomstig die prosedure in reëls 9 tot 24 hieronder uiteengesit.

Prosedure by verhoor of ondersoek.

9. (1) In die geval van beweerde onbehoorlike gedrag wat die onderwerp van 'n verhoor of ondersoek moet uitmaak, moet die sekretaris die beskuldigde in 'n vorm so na moontlik aan dié van Aanhangsel A van hierdie reëls in kennis stel van die aard van die aanklag teen hom ingebring. Terselfdertyd moet die beskuldigde van 'n afskrif van hierdie reëls voorsien word en moet hy gewaarsku word dat enige skriftelike antwoord wat hy op die aanklag mag indien as getuienis teen hom gebruik kan word.

(2) Die kennisgewing in subreël (1) genoem, word aan die beskuldigde beteken by sy geregistreerde adres of, by ontstentenis daarvan, by sy jongste bekende adres op die wyse wat by subartikel (2) van artikel *agt-en-twintig* van die Wet voorgeskryf is.

10. (1) In alle gevalle waar die klaer of beskuldigde die wens uitspreek dat getuies gedagvaar moet word om getuienis af te lê of waar die Raad of die gepaste komitee self enige getuie, met inbegrip van die klaer, wil dagvaar, moet die voorsitter van die Raad of 'n persoon deur die Raad daartoe gemagtig die nodige dagvaardings onderteken wat in 'n vorm so na moontlik aan dié van Aanhangsel B van hierdie reëls moet wees.

(2) Waar die beskuldigde die wens uitspreek om 'n getuie te laat dagvaar om getuienis af te lê, moet hy 'n bedrag geld by die Raad deponeer wat voldoende is om die koste van die dagvaarding van sodanige getuie te dek, en uit hierdie bedrag word sodanige koste betaal en die oorblywende saldo aan die beskuldigde terugbetaal.

(3) Alle mondelinge getuienis kan onder eed of bevestiging afgeneem word wat deur die voorsitter van die Raad of die gepaste komitee afgeneem of aangeneem moet word.

11. (1) Wanneer ook al enige geval van beweerde onbehoorlike gedrag die onderwerp van 'n verhoor of ondersoek moet uitmaak, kan die Raad of die gepaste komitee 'n prokureur of 'n advokaat of die sekretaris (hieronder die *pro forma*-klaer genoem) aanstel en indien 'n *pro forma*-klaer aangestel word, word alle getuienis ter stawing van die aanklag teen die beskuldigde ingebring deur die *pro forma*-klaer gelei en aangevoer.

(2) Waar 'n *pro forma*-klaer aangestel word om by 'n verhoor of ondersoek op te tree, kan die Raad of die gepaste komitee een of meer van sy lede aanstel om die

appropriate committee who is appointed to assist the *pro forma* complainant or who has, as such a member investigated any allegations, facts or circumstances relating to the question whether an accountant or auditor who is or was registered as such under the Act has, while so registered, been guilty of improper conduct, shall not sit as a member of the Board or the appropriate committee by which a hearing or enquiry relating to such allegations, facts or circumstances is held.

12. Where the accused is present in person at a hearing or enquiry at which a *pro forma* complainant has been appointed to act, the order of procedure shall be as follows:—

- (1) The chairman of the Board or of the appropriate committee or the secretary shall read the notice of the hearing or enquiry addressed to the accused unless the accused or his representative duly authorised in writing agrees to dispense with the reading of such notice.
- (2) The *pro forma* complainant shall state his case and then produce his evidence in support of it. The accused or his representative duly authorised in writing shall be entitled to cross-examine the witnesses produced by the *pro forma* complainant.
- (3) At the conclusion of the case presented by the *pro forma* complainant the accused shall be afforded the opportunity of stating his case or defence either by himself or by his representative duly authorised in writing, and thereafter of leading his evidence in support thereof. If he states his defence in writing his statement shall be read. The *pro forma* complainant shall be entitled to cross-examine the accused (if he has elected to give evidence) and all his witnesses.
- (4) At the conclusion of the case for the accused the Board or the appropriate committee shall, whether the accused has produced evidence or not, hear the *pro forma* complainant on the case generally but shall hear no further evidence unless in a special case it may think it just to receive such further evidence. At the conclusion of the address of the *pro forma* complainant the accused or his representative duly authorised in writing, shall be entitled to address the Board or the appropriate committee on the case in defence of the accused. The *pro forma* complainant shall not be entitled to reply to such address unless—
 - (a) the accused or his said representative has produced further evidence after the address of the *pro forma* complainant, in which event such reply shall be confined to matters arising out of such evidence, or
 - (b) the accused or his said representative has in his address raised any matter of law, in which event such reply shall be confined to the matter of law so raised.

(5) Where a witness is produced by any party such witness shall be first examined by the party producing him, and then cross-examined by the adverse party and then re-examined by the party producing him.

13. Where the accused is not present or represented at a hearing or enquiry at which a *pro forma* complainant has been appointed to act, the order of procedure shall be as follows:—

- (1) Proof of service on the accused of the notice of the hearing or enquiry shall be produced to the Board or the appropriate committee, but it shall not be necessary for such notice to be read unless the chairman of the Board or of the appropriate committee directs that it shall be read.

pro forma-klaer by te staan; met dien verstande dat 'n lid van die Raad of die gepaste komitee wat aangestel word om die *pro forma*-klaer by te staan of wat, as sodanige lid, ondersoek ingestel het na enige bewerings, feite of omstandighede met betrekking tot die vraag of 'n rekenmeester of ouditeur wat as sodanig kragtens die Wet geregistreer is of was, aan onbehoorlike gedrag skuldig was terwyl aldus geregistreer, nie sitting het nie as lid van die Raad of gepaste komitee deur wie 'n verhoor of ondersoek met betrekking tot sodanige bewerings, feite of omstandighede gehou word.

12. Waar die beskuldigde persoonlik teenwoordig is by 'n verhoor of ondersoek waarby 'n *pro forma*-klaer aangestel is om op te tree, is die prosedure soos volg:—

- (1) Die voorsitter van die Raad of die gepaste komitee of die sekretaris lees die kennisgewing van die verhoor of ondersoek voor wat aan die beskuldigde gerig is tensy die beskuldigde of sy verteenwoordigers wat behoorlik skriftelik daartoe gemagtig is, instem om van die voorlees van sodanige kennisgewing af te sien.
- (2) Die *pro forma*-klaer stel sy saak en voer dan die getuienis ter stawing daarvan aan. Die beskuldigde of sy verteenwoordiger wat behoorlik skriftelik daartoe gemagtig is, is geregtig om die getuies wat deur die *pro forma*-klaer gebring is, onder kruisverhoor te neem.
- (3) Na afsluiting van die saak wat deur die *pro forma*-klaer voorgelê is, word aan die beskuldigde die geleentheid gegee om of self of deur sy verteenwoordiger wat behoorlik skriftelik daartoe gemagtig is, sy saak of verdediging te stel en daarna sy getuienis ter stawing daarvan aan te voer. Indien hy sy verdediging skriftelik stel, word sy verklaring voor gelees. Die *pro forma*-klaer is geregtig om die beskuldigde (as hy gekies het om getuies af te lê) en al sy getuies onder kruisverhoor te neem.
- (4) Na afsluiting van die saak vir die beskuldigde, ongeag of die beskuldigde getuienis aangevoer het al dan nie, hoor die Raad of die gepaste komitee die *pro forma*-klaer oor die saak in die algemeen, maar hoor hy geen verdere getuies nie tensy hy in 'n spesiale geval dit regverdig ag om sodanige verdere getuienis te ontvang. Na afsluiting van die *pro forma*-klaer se betoog is die beskuldigde of sy verteenwoordiger wat behoorlik skriftelik daartoe gemagtig is, geregtig om die Raad of die gepaste komitee toe te spreek oor die saak ter verdediging van die beskuldigde. Die *pro forma*-klaer is nie geregtig om op die betoog repliek te lewer nie, tensy—
 - (a) die beskuldigde of sy genoemde verteenwoordiger verdere getuienis na die betoog van die *pro forma*-klaer aangevoer het, en in dié geval moet die repliek beperk word tot sake wat uit sodanige getuienis voortspruit; of
 - (b) die beskuldigde of sy genoemde verteenwoordiger in sy betoog 'n regskwessie geopper het, en in dié geval moet die repliek beperk word tot die regskwessie wat aldus geopper is.
- (5) Waar 'n getuie deur enigeen van die partye gebring word, word sodanige getuie eers ondervra deur die party wat hom gebring het en dan onder kruisverhoor geneem deur die teenparty en dan weer ondervra deur die party wat hom gebring het.

13. Waar die beskuldigde nie teenwoordig is of verteenwoordig word nie by 'n verhoor of ondersoek waarby 'n *pro forma*-klaer aangestel is om op te tree, is die prosedure soos volg:—

- (1) Bewys van die betekening aan die beskuldigde van die kennisgewing van die verhoor of ondersoek word aan die Raad of die gepaste komitee gelewer, maar dit is nie nodig dat sodanige kennisgewing voorgelees word nie tensy die voorsitter van die Raad of van die gepaste komitee gelas dat dit voorgelees word.

(2) The *pro forma* complainant shall state his case and then produce his evidence in support of it.

(3) For the purposes of paragraph (2) hereof it shall not be necessary for formal evidence to be given on oath and the Board or the appropriate committee may consider and take cognisance of any written statement or evidence produced as evidence by the *pro forma* complainant.

14. Where a hearing or enquiry at which a *pro forma* complainant has been appointed to act, is being conducted and the accused or his representative duly authorised in writing notifies the Board or the appropriate committee that the accused pleads guilty to one or more or all of the charges, the Board or the appropriate committee may in its discretion find the accused guilty on such charge or charges without hearing any evidence, or after hearing such evidence as it may think fit. In that event the following procedure shall be followed:—

(1) The accused or his said representative shall be entitled to lead evidence in mitigation. The *pro forma* complainant shall be entitled to cross-examine the accused (if he has elected to give evidence) and all his witnesses and to lead evidence in rebuttal. The accused or his said representative shall be entitled to cross-examine any witnesses called by the *pro forma* complainant. Any witness (including the accused) may be re-examined by the party producing him.

(2) At the conclusion of such evidence or in the absence thereof the *pro forma* complainant shall be entitled to address the Board or the appropriate committee on the question of the punishment to be imposed on the accused. At the conclusion of such address the accused or his said representative shall be entitled to address the Board or the appropriate committee on the said question. The *pro forma* complainant shall not be entitled to reply to such address unless the accused or his said representative has in his address raised any matter of law, in which event such reply shall be confined to the matter of law so raised.

15. Where the accused is present in person at a hearing or enquiry at which a *pro forma* complainant has not been appointed to act, the order of procedure shall be as follows:—

(1) The chairman of the Board or of the appropriate committee or the secretary shall read the notice of the hearing or enquiry addressed to the accused unless the accused or his representative duly authorised in writing agrees to dispense with the reading of such notice.

(2) The Board or the appropriate committee shall hear and examine such witnesses, if any, as it has subpoenaed to give evidence in relation to the charge or charges preferred against the accused. The accused or his representative duly authorised in writing shall be entitled to cross-examine any such witness.

(3) At the conclusion of the case presented against him the accused shall be afforded the opportunity of stating his case or defence, either by himself or by his representative duly authorised in writing, and thereafter of leading his evidence in support thereof. If he states his defence in writing, his statement shall be read.

(4) At the conclusion of the case for the accused the latter or his representative duly authorised in writing shall be entitled to address the Board or the appropriate committee on the case in defence of the accused.

(2) Die *pro forma*-klaer stel sy saak en voer dan sy getuienis aan ter stawing daarvan.

(3) Vir die toepassing van paragraaf (2) hiervan is dit nie nodig om formele getuienis onder eed af te lê nie en die Raad of die gepaste komitee kan enige skriftelike verklaring of getuienis wat deur die *pro forma*-klaer as getuienis aangevoer is, oorweeg en daarvan kennis neem.

14. Waar 'n verhoor of ondersoek waarby 'n *pro forma*-klaer aangestel is om op te tree, aan die gang is en die beskuldigde of sy verteenwoordiger wat behoorlik skriftelik daartoe gemagtig is, die Raad of die gepaste komitee in kennis stel dat die beskuldigde aan een of meer van of al die aanklagte skuldig pleit, kan die Raad of die gepaste komitee na goeddunke die beskuldigde aan die aanklag of aanklagte skuldig bevind sonder om enige getuienis te hoor, of nadat hy sodanige getuienis as wat hy goed ag, gehoor het. In daardie geval is die prosedure soos volg:—

(1) Die beskuldigde of sy genoemde verteenwoordiger is geregtig om getuienis ter strafversagting aan te voer. Die *pro forma*-klaer is geregtig om die beskuldigde (as hy gekies het om getuienis af te lê) en al sy getuies onder kruisverhoor te neem en om weerleggende getuienis aan te voer. Die beskuldigde of sy genoemde verteenwoordigers is geregtig om enige getuies wat deur die *pro forma*-klaer geroep is, onder kruisverhoor te neem. Enige getuie (met inbegrip van die beskuldigde) kan weer ondervra word deur die party wat hom gebring het.

(2) Na afsluiting van sodanige getuienis of by ontstentenis daarvan is die *pro forma*-klaer geregtig om die Raad of die gepaste komitee toe te spreek oor die vraag van die straf wat die beskuldigde opgelê moet word. Na afsluiting van die betoog is die beskuldigde of sy genoemde verteenwoordiger geregtig om die Raad of die gepaste komitee toe te spreek oor genoemde vraag. Die *pro forma*-klaer is nie geregtig om op die betoog repliek te lewer nie tensy die beskuldigde of sy genoemde verteenwoordiger in sy betoog 'n regskwessie geopper het en in dié geval moet die repliek beperk word tot die regskwessie wat aldus geopper is.

15. Waar die beskuldigde persoonlik teenwoordig is by 'n verhoor of ondersoek waarby 'n *pro forma*-klaer nie aangestel is om op te tree nie, is die prosedure soos volg:—

(1) Die voorsitter van die Raad of van die gepaste komitee of die sekretaris lees die kennisgewing van die verhoor of ondersoek voor wat aan die beskuldigde gerig is tensy die beskuldigde of sy verteenwoordiger wat behoorlik skriftelik daartoe gemagtig is, instem om van die voorlees van sodanige kennisgewing af te sien.

(2) Die Raad of die gepaste komitee hoor en ondervra sodanige getuies, as daar is, as wat hy gedagvaar het om getuienis af te lê met betrekking tot die aanklag of aanklagte teen die beskuldigde ingebring. Die beskuldigde of sy verteenwoordiger wat behoorlik skriftelik daartoe gemagtig is, is geregtig om enige sodanige getuie onder kruisverhoor te neem.

(3) Na afsluiting van die saak wat teen die beskuldigde voorgelê is, word aan hom die geleentheid gegee om of self of deur sy verteenwoordiger wat behoorlik skriftelik daartoe gemagtig is, sy saak of verdediging te stel en daarna sy getuienis ter stawing daarvan aan te voer. Indien hy sy verdediging skriftelik stel, word sy verklaring voorgelees.

(4) Na afsluiting van die saak vir die beskuldigde is laasgenoemde of sy verteenwoordiger wat behoorlik skriftelik daartoe gemagtig is, geregtig om die Raad of die gepaste komitee toe te spreek oor die saak ter verdediging van die beskuldigde.

16. Where the accused is not present or represented at a hearing or enquiry and a *pro forma* complainant has not been appointed to act at such hearing or enquiry the Board or the appropriate committee may adopt such procedure as it may, in its entire discretion, deem fit and may consider and take cognisance of any statement, evidence or information, whether written or verbal, which may be placed before it.

17. Where a hearing or enquiry at which a *pro forma* complainant has not been appointed to act, is being conducted and the accused is not present or represented, but has notified the Board or the appropriate committee that he pleads guilty to one or more or all of the charges, the Board or the appropriate committee may in its discretion find the accused guilty on such charge or charges without hearing any evidence or after hearing such evidence as it may think fit, and may consider and take cognisance of any statement, evidence or information, whether written or verbal, in mitigation which may be placed before it.

18. Where a hearing or enquiry is being conducted and any person whose evidence may be material has not been called as a witness either by the *pro forma* complainant or by the accused, the Board or the appropriate committee may call such person as a witness.

19. Members of the Board or the appropriate committee may, through or with the permission of the chairman, put such question to the complainant, the accused (if he has elected to give evidence) or the witness as they think desirable.

20. The *pro forma* complainant may, with the consent of the Board or appropriate committee, withdraw any charge at any time before a finding has been made thereon.

21. Any decision of the Board or the appropriate committee with regard to any point arising in connection with, or in the course of, a hearing or enquiry may be arrived at *in camera*.

22. (1) The Board or the appropriate committee may depart from the procedure laid down in these rules when in its opinion it is expedient and reasonable to do so, provided the accused or his representative duly authorised in writing agrees thereto.

(2) Where any matter of procedure arises for which no provision is made in these rules, the chairman of the Board or the appropriate committee shall in his discretion determine what procedure shall be followed.

(3) Any departure from the provisions of these rules shall not invalidate the proceedings at a hearing or enquiry, unless such departure caused or was calculated to cause substantial prejudice or injustice to the accused.

23. Upon the conclusion of the proceedings at a hearing or enquiry the Board or the appropriate committee shall deliberate upon the case *in camera*, and the finding and sentence, if any, shall be communicated to the parties by the secretary forthwith or at such later date as the Board or the appropriate committee shall decide.

General.

24. Whenever the appropriate committee acts in terms of Rule 4, 6, 7 or 23, it shall report its action and any recommendation it may wish to make, to the Board.

25. The Board shall cause to be kept, in a form appropriate to the nature of any particular hearing or enquiry, a record of the proceedings at such hearing or enquiry.

26. The rules made known by Government Notice No. R. 879 of 20 October, 1961, are hereby withdrawn.

16. Waar die beskuldigde nie by 'n verhoor of ondersoek teenwoordig is of verteenwoordig word nie en 'n *pro forma*-klaer nie aangestel is om by sodanige verhoor of ondersoek op te tree nie, kan die Raad of die gepaste komitee sodanige prosedure volg as wat hy in sy voorgeskrede diskresie mag goed ag en kan hy enige verklaring, getuieis of inligting, hetsy skriftelik of mondeling, wat aan hom voorgelê word, oorweeg en daarvan kennis neem.

17. Waar 'n verhoor of ondersoek waarby 'n *pro forma*-klaer nie aangestel is om op te tree nie, aan die gang is en die beskuldigde nie teenwoordig is of verteenwoordig word nie, maar die Raad of die gepaste komitee in kennis gestel het dat hy aan een of meer van of al die aanklagte skuldig pleit, kan die Raad of die gepaste komitee n goeë dunks die beskuldigde aan sodanige aanklag of aanklagte skuldig bevind sonder om enige getuieis te hoor of nadat hy sodanige getuieis as wat hy goed ag, gehoor het, en kan by enige verklaring, getuieis of inligting, hetsy skriftelik of mondeling, wat ter strafversagting aan hom voorgelê word, oorweeg en daarvan kennis neem.

18. Waar 'n verhoor of ondersoek aan die gang is en enige persoon wie se getuieis van wesenlike belang mag wees nie as getuie of deur die *pro forma*-klaer of deur die beskuldigde geroep is nie, kan die Raad of die gepaste komitee sodanige persoon as getuie roep.

19. Lede van die Raad of die gepaste komitee kan deur bemiddeling of met die toestemming van die voorsitter sodanige vrae as wat hy wenslik ag aan die klaer, die beskuldigde (as hy gekies het om getuieis af te lê), of die getuies stel.

20. Die *pro forma*-klaer kan met die toestemming van die Raad of gepaste komitee enige aanklag terugtrek of eniger tyd voordat 'n bevinding daarvoor uitgespreek is.

21. Enige beslissing van die Raad of die gepaste komitee met betrekking tot enige punt wat in verband met of in die loop van 'n verhoor of ondersoek ontstaan, kan *in camera* geneem word.

22. (1) Die Raad of die gepaste komitee kan van die prosedure in hierdie reëls voorgeskryf, afwyk wanneer dit na sy mening dienstig en redelik is om dit te doen mits die beskuldigde of sy verteenwoordiger wat behoorlik skriftelik daartoe gemagtig is, daartoe instem.

(2) Waar enige kwessie van prosedure ontstaan waarvoor geen voorsiening in hierdie reëls gemaak word nie bepaal die voorsitter van die Raad of die gepaste komitee na goeë dunks die prosedure wat gevolg moet word.

(3) Enige afwyking van die bepalinge van hierdie reëls maak nie die verrigtinge by 'n verhoor of ondersoek ongeldig nie tensy sodanige afwyking die beskuldigde wesenlik benadeel of veronreg het of daarop bereken was om dit te doen.

23. Na afsluiting van die verrigtinge by 'n verhoor of ondersoek beraadslaag die Raad of die gepaste komitee oor die saak *in camera*, en word die bevinding en vonnis as daar is, deur die sekretaris aan die partye meegedeel onverwyld of op sodanige later datum as wat die Raad of die gepaste komitee bepaal.

Algemeen.

24. Wanneer ook al die gepaste komitee ingevolge reëls 4, 6, 7 of 23 optree, doen hy aan die Raad verslag van sy optrede en enige aanbeveling wat hy wil doen.

25. Die Raad laat notule hou, in 'n vorm wat gepas is vir die aard van 'n bepaalde verhoor of ondersoek, van die verrigtinge by sodanige verhoor of ondersoek.

26. Die reëls by Goewermentskennisgewing No. R. 879 van 20 Oktober 1961 bekendgemaak, word hierby ingetrek.

ANNEXE A.

FORM OF NOTIFICATION.

To
You are hereby notified that a hearing/an enquiry in terms of section *twenty-seven* of the Public Accountants' and Auditors' Act, 1951 (Act No. 51 of 1951, as amended), will be held at

upon the _____ day of _____ 19____
at _____ o'clock _____ m., by the _____

when the following charge which has been preferred against you will be considered:—

You are hereby notified that you are entitled to appear at such hearing enquiry by yourself or to be represented thereat by some other person duly authorised, in writing, on your behalf and that you may produce evidence, call and examine witnesses on your behalf and cross-examine other witnesses.

Should you desire that your letter, dated _____ or any further written communication which you may make should constitute your explanation or defence, please notify me to that effect as soon as possible and by not later than _____ but you are hereby warned that any such communication may be used in evidence at such hearing enquiry.

Should you fail to appear the _____ may consider and deal with the charge in your absence in accordance with the relative rules.

A copy of the relative rules is enclosed.

Given under the hand of the secretary this _____ day of _____ 19____

Secretary.
Public Accountants' and Auditors'
Board.

ANNEXE B.

FORM OF SUBPOENA.

To
You are hereby required to appear in person at _____ upon the _____ day of _____ 19____
at _____ o'clock _____ m., before the _____

in the matter of a hearing/an enquiry in terms of section *twenty-seven* of the Public Accountants' and Auditors' Act, 1951 (Act No. 51 of 1951, as amended), in relation to the conduct of certain Esquire, and to bring with you and then produce at the time and place as aforesaid the several documents specified in the list hereunder, and then and there to testify all and singular those things you know in relation to the said hearing/enquiry.

LIST OF DOCUMENTS TO BE PRODUCED.

Given under the hand of the _____ of the _____ this day of _____ 19____

(Capacity of Signatory.)

No. R. 1570.]

[15 October 1965.]

PUBLIC ACCOUNTANTS' AND AUDITORS' BOARD.

I, THEOPHILUS EBENHAEZER DÖNGES, Minister of Finance, do hereby, in terms of sub-section (3) of section *twenty-one* of the Public Accountants' and Auditors' Act, 1951 (Act No. 51 of 1951), make known that I have approved the rules set out below which have been made by the Public Accountants' and Auditors' Board by virtue of the powers vested in it by paragraph (e) of sub-section (1) of the said section.

T. E. DÖNGES,
Minister of Finance.

RULES FOR A SPECIAL EXAMINATION IN THE LAW OF THE REPUBLIC.

1. The examination in the law of the Republic required to be passed in terms of the proviso to paragraph (a) of sub-section (5) of section *twenty-five* of the said Act shall consist of three papers each of three hours duration in, respectively:—

- Mercantile Law;
- Company Law; and
- Income Tax Law of the Republic.

AANHANGSEL A.

VORM VAN KENNISGEWING.

Aan
U word hierby in kennis gestel dat 'n verhoor/ondersoek kragtens artikel *sewe-en-twintig* van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951 (Wet No. 51 van 1951, soos gewysig), afgeneem/ingestel sal word te _____ op die _____ dag van _____ 19____
om _____ -uur _____ vm./nm., deur die _____

wanneer die volgende aanklag wat teen u ingebring is, oorweeg sal word:—

U word hierby in kennis gestel dat u geregtig is om self by genoemde verhoor/ondersoek te verskyn of om daarby verteenwoordig te wees deur 'n ander persoon, behoorlik skriftelik daartoe gemagtig, namens u en dat u getuienis kan aanvoer, getuienis kan roep en ondervra in u belang en ander getuienis onder kruisverhoor kan neem.

Indien u verlang dat u brief gedateer _____ of enige verdere skriftelike mededeling wat u mag doen, u verduideliking of verdediging moet uitmaak, moet u my asseblief so gou moontlik, en nie later nie as _____ daarvan in kennis stel, maar u word hierby gewaarsku dat enige sodanige mededeling by sodanige verhoor/ondersoek as getuienis gebruik kan word.

Indien u versuim om te verskyn, kan die _____ in u afwesigheid die aanklag oorweeg en ooreenkomstig die betrokke reëls behandel.

'n Afskrif van die betrokke reëls word ingesluit.

Gegee onder die handtekening van die sekretaris op hede die _____ dag van _____ 19____

Sekretaris, Openbare Rekenmeesters- en Ouditeursraad.

AANHANGSEL B.

VORM VAN DAGVAARDING.

Aan
Hierby word u aangese om persoonlik te _____ op die _____ dag van _____ 19____
om _____ -uur _____ vm./nm., voor die _____

te verskyn in verband met 'n verhoor/ondersoek ingevolge artikel *sewe-en-twintig* van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951 (Wet No. 51 van 1951, soos gewysig), met betrekking tot die gedrag van sekere mnr. _____ en om die onderskeie dokumente in die lys hieronder gespesifiseer, saam met u te bring en dan oor te lê op voormelde tyd en plek en om daar en dan te getuig oor enigiets en alles waarvan u weet met betrekking tot genoemde verhoor/ondersoek.

LYS VAN DOKUMENTE WAT VOORGELÊ MOET WORD.

Gegee onder die handtekening van die _____ van die _____ op hede die _____ dag van _____ 19____

(Hoedanigheid van ondertekenaar.)

No. R. 1570.]

[15 Oktober 1965.]

OPENBARE REKENMEESTERS- EN OUDITEURSRAAD.

Ek, THEOPHILUS EBENHAEZER DÖNGES, Minister van Finansies, maak hierby ingevolge subartikel (3) van artikel *een-en-twintig* van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951 (Wet No. 51 van 1951), bekend dat ek my goedkeuring geheg het aan die reëls hieronder uiteengesit en deur die Openbare Rekenmeesters- en Ouditeursraad gemaak kragtens die bevoegdheid hom verleen by paragraaf (e) van subartikel (1) van genoemde artikel.

T. E. DÖNGES,
Minister van Finansies.

REËLS VIR 'N SPESIALE EKSAMEN IN DIE REG VAN DIE REPUBLIEK.

1. Die eksamen in die reg van die Republiek waarin geslaag moet word ingevolge die voorbehoudsbepaling van paragraaf (a) van subartikel (5) van artikel *vyf-en-twintig* van genoemde Wet, bestaan uit drie vraestelle wat elkeen drie uur duur, oor onderskeidelik:—

- Handelsreg;
- Maatskappyreg; en
- Inkomstebelastingreg van die Republiek.

2. The respective syllabuses shall be as follows:—

(a) *Mercantile Law.*

General principles of the law of contract.
 Purchase and sale, including hire-purchases agreements.
 Partnership and agency.
 Mortgage and pledge, liens.
 An elementary study of—
 letting and hiring, including the law of master and servant;
 suretyship;
 bills of exchange and other negotiable instruments;
 insurance;
 arbitration and award.

(b) *Company Law.*

Company Act, 1926 (as amended), with special reference to important court decisions relating to Company Law.

(c) *Income Tax Law of the Republic.*

The law relating to Republic Income Tax, including procedure and calculations of assessments.

3. Applications to enter for the examinations shall be made on the prescribed form and shall be lodged with the Secretary of the Board not later than 30th April in any year or such later date as the Board may in any particular case allow. Each application shall state whether the candidate wishes to be examined in English or Afrikaans.

4. The fees payable shall be—

- (a) in the case of an application received on or before 30th April—R7 per paper; and
 (b) in the case of an application received after 30th April and accepted by the Board—R8.40 per paper.

5. The examination shall be conducted by the Board.

6. Subject to the provisions of rule 7 the examination shall be held once a year at such time as the Board may decide.

7. All papers shall be written at the same session of examinations; provided that a candidate who has passed one or more papers shall receive credit for the paper or papers he has passed and shall be required to rewrite the paper or papers he has failed, which at the discretion of the Board may be written at a supplementary examination.

8. If a candidate is permitted to write a supplementary examination the fee for such examination shall be R10 per paper.

9. The rules published under Government Notice No. 2071 of 25th September, 1953, as amended by Government Notices Nos. 1542 of 4th October, 1957, 821 of 17th June, 1960 and 360 of 13th March, 1964, are hereby withdrawn.

No. R. 1571.] [15 October 1965.
PUBLIC ACCOUNTANTS' AND AUDITORS' BOARD.

I, THEOPHILUS EBENHAEZER DÖNGES, Minister of Finance, do hereby, in terms of sub-section (3) of section twenty-one of the Public Accountants' and Auditors' Act, 1951 (Act No. 51 of 1951), make known that I have approved the rules set out below which have been made by the Public Accountants' and Auditors' Board by virtue of the powers vested in it by paragraphs (e) and (f) of sub-section (1) of the said section.

T. E. DÖNGES,
 Minister of Finance.

RULES FOR THE QUALIFYING EXAMINATION.

Definitions.

1. In these rules, unless the context otherwise indicates—

“Act” means the Public Accountants' and Auditors' Act, 1951 (Act No. 51 of 1951), as amended, from time to time;

2. Die onderskeie leerplanne is soos volg:—

(a) *Handelsreg.*

Die algemene beginsels van kontraktereg.
 Koop en verkoop, met insluiting van huurkoop ooreenkomste.
 Vennootskap en agentskap.
 Verband en pand, retensiereg.
 'n Elementêre studie van—
 verhuur en huur, met inbegrip van die reg insake werkgewer en dienaar;
 borgstelling;
 wissels en ander verhandelbare stukke;
 versekering;
 arbitrasie en toekenning.

(b) *Maatskappyreg.*

Maatskappywet, 1926 (soos gewysig), met spesiale verwysing na belangrike hofbeslissings wat op die Maatskappyreg betrekking het.

(c) *Inkomstebelastingreg van die Republiek.*

Die reg wat op die Republiek se inkomstebelasting betrekking het, met inbegrip van prosedure en berekenings van aanslae.

3. Aansoeke om inskrywing vir die eksamens moet op die voorgeskrewe vorms gedoen en by die Sekretaris van die Raad ingedien word voor of op 30 April van enige jaar of 'n later datum wat die Raad in 'n besondere geval mag toelaat. Elke aansoek moet aandui of die kandidaat die eksamen in Engels of Afrikaans wil aflê.

4. Die gelde betaalbaar is—

- (a) in die geval van 'n aansoek wat voor of op 30 April ontvang word—R7 per vraestel; en
 (b) in die geval van 'n aansoek wat na 30 April ontvang en deur die Raad aangeneem word—R8.40 per vraestel.

5. Die eksamen word deur die Raad afgeneem.

6. Behoudens die bepalings van reël 7 word die eksamen een maal per jaar afgeneem op die tyd wat die Raad bepaal.

7. Alle vraestelle word gedurende dieselfde sitting van die eksamens geskryf; met dien verstande dat 'n kandidaat wat in een of meer vraestelle geslaag het, krediet ontvang vir die vraestel of vraestelle waarin hy geslaag het en van hom vereis word dat hy die vraestel of vraestelle waarin hy gedruip het, weer moet skryf, wat na goeë dunks van die Raad by 'n aanvullende eksamen geskryf kan word.

8. Indien 'n kandidaat toegelaat word om 'n aanvullende eksamen af te lê, is die gelde vir so 'n eksamen R10 per vraestel.

9. Die reëls bekendgemaak by Goewermentskennisgewing No. 2071 van 25 September 1953, soos gewysig by Goewermentskennisgewings Nos. 1542 van 4 Oktober 1957, 821 van 17 Junie 1960 en 360 van 13 Maart 1964, word hierby ingetrek.

No. R. 1571.] [15 Oktober 1965.
OPENBARE REKENMEESTERS- EN OUDITEURSRAAD.

Ek, THEOPHILUS EBENHAEZER DÖNGES, Minister van Finansies, maak hierby ingevolge subartikel (3) van artikel een-en-twintig van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951 (Wet No. 51 van 1951), bekend dat ek my goedkeuring geheg het aan die reëls hieronder uiteengesit en deur die Openbare Rekenmeesters- en Ouditeursraad gemaak kragtens die bevoegdheid hom verleen by paragrawe (e) en (f) van subartikel (1) van genoemde artikel.

T. E. DÖNGES,
 Minister van Finansies.

REÛLS VIR DIE KWALIFISERENDE EKSAMEN.

Woordomskrywing.

1. Tensy uit die samehang anders blyk, beteken in hierdie reëls—

„deelnemende universiteit” een van die universiteite in die Republiek wat in Bylae B van hierdie kennisgewing genoem word;

- “appropriate committee” means any committee established by the Board in accordance with the provisions of sub-section (1) of section *ten* of the Act to which in terms of sub-section (2) of that section the Board shall have assigned all or any of its powers under the Act or these rules to conduct or make arrangements for the conduct of examinations for articulated clerks or other persons.
- “articled clerk” “articles” and “articles of clerkship” have the meanings assigned to them in section *one* of the Act;
- “Board” means the Public Accountants’ and Auditors’ Board established under section *two* of the Act;
- “concession candidate” means a person who prior to the first day of January, 1951, had passed at least one subject in the “Final A” examination conducted by the Examining Board in accordance with the regulations of the Examining Board in force at the time;
- “Examining Board” means the South African Accountants’ Societies’ General Examining Board as defined in section *one* of the Act;
- “participating university” means one of the universities in the Republic mentioned in Schedule B to this notice;
- “qualifying examination” means the examination prescribed by the Board in terms of rule 2 of these rules;
- “registered accountant and auditor” means a person registered as an accountant and auditor in terms of section *twenty-three* of the Act;
- “Republic” includes the territory of South West Africa;
- “script” means any written answer submitted by a candidate to a question set for the qualifying examination;
- “society” has the meaning assigned to it in section *one* of the Act.

Examination Prescribed by the Board.

2. In terms of sub-section (1) of section *twenty-five* of the Act there is hereby prescribed an examination to be passed by persons desiring to qualify for registration as accountants and auditors in terms of the Act.

Scope of and Syllabuses for the Qualifying Examination.

3. (1) The qualifying examination shall consist of three papers, each of four hours’ duration.

(2) The papers shall be designated respectively Advanced Accounting Paper I, Advanced Accounting Paper II, and Auditing; provided that any of these papers may include questions on, or involving a knowledge of, Accounting, Auditing, Management and Cost Accounting or Income Tax within the limits of the syllabuses for these subjects set out in Schedule A to this notice.

Physically Incapacitated Candidates.

4. Notwithstanding the provisions of sub-rule (1) of rule 3 the Board or the appropriate committee may allow a longer period for the writing of any paper in the qualifying examination to any candidate if it is satisfied by the production of a medical certificate and such other evidence as it may in any particular case determine, that by reason of some physical incapacity such candidate cannot reasonably be expected to complete such paper within the period of four hours specified in the said paragraph.

When the Qualifying Examination shall be Held.

5. Subject to the right of the Board or the appropriate committee to vary the time of the qualifying examination in whatever circumstances it may deem it necessary or advisable to do so such examination shall be held once in every year, during the month of June.

- „Eksamenraad” die „South African Accountants Societies General Examining Board” soos in artikel *een* van die Wet omskryf;
- „gepaste komitee” enige komitee wat ooreenkomstig die bepalings van subartikel (1) van artikel *tien* van die Wet deur die Raad ingestel is en waaraan die Raad kragtens subartikel (2) van genoemde artikel al of enigeen van sy bevoegdhede kragtens die Wet of hierdie reëls oorgedra het om eksamens vir klerke onder leerkontrak of ander persone af te neem of vir die afneem daarvan reëlings te tref;
- „geregisteerde rekenmeester en ouditeur” ’n persoon wat kragtens artikel *drie-en-twintig* van die Wet as rekenmeester en ouditeur geregistreer is;
- „kwalifiserende eksamen” die eksamen wat kragtens reël 2 van hierdie reëls deur die Raad voorgeskryf is;
- „Raad” die Openbare Rekenmeesters- en Ouditeurs-raad ingestel kragtens artikel *twee* van die Wet;
- „Republiek” ook die gebied Suidwes-Afrika;
- „skrif” enige skriftelike antwoord verstrekk deur ’n kandidaat op ’n vraag wat vir die kwalifiserende eksamen gestel is;
- „toegewingskandidaat” ’n persoon wat voor die eerste dag van Januarie 1951 geslaag het in minstens een vak in die eindeksamen, afdeling A, afgeneem deur die Eksamenraad ooreenkomstig die regulasies van die Eksamenraad wat destyds van krag was;
- „Wet” die Wet op Openbare Rekenmeesters en Ouditers, 1951 (Wet No. 51 van 1951), soos van tyd tot tyd gewysig; en het
- „genootskap” die betekenis wat in artikel *een* van die Wet daaraan geheg is;
- „klerk onder leerkontrak” en „leerkontrak” die betekenis wat in artikel *een* van die Wet daaraan geheg is.

Eksamen deur die Raad voorgeskryf.

2. Kragtens subartikel (1) van artikel *vyf-en-twintig* van die Wet word ’n eksamen hierby voorgeskryf waarin persone wat vir registrasie as rekenmeester en ouditeur kragtens die Wet wil kwalifiseer, moet slaag.

Omvang van en leerplanne vir die kwalifiserende eksamen.

3. (1) Die kwalifiserende eksamen bestaan uit drie vraestelle waarvan elkeen vier uur duur.

(2) Die vraestelle word onderskeidelik Gevorderde Rekeningkunde, Vraestel I; Gevorderde Rekeningkunde, Vraestel II; en Ouditkunde genoem; met dien verstande dat enigeen van dié vraestelle vroe kan bevat wat handel oor of ’n kennis vereis van Rekeningkunde, Ouditkunde, Bestuursrekeningkunde en Kosteberekening of Inkomste-belasting binne die bestek van die leerplanne vir dié vakke soos in Bylae A van hierdie kennisgewing niteengesit.

Kandidate wat liggaamlik ongeskik is.

4. Ondanks die bepalings van subreël (1) van reël 3 kan die Raad of die gepaste komitee ’n langer tydperk toelaat waarin enige vraestel in die kwalifiserende eksamen deur enige kandidaat geskryf kan word indien hy na voorlegging van ’n mediese sertifikaat of sodanige ander bewys as wat hy in ’n besondere geval mag bepaal, daarvan oortuig is dat weens die een of ander liggaamlike ongeskiktheid daar nie redelikerwys van sodanige kandidaat verwag kan word dat hy sodanige vraestel binne die tydperk van vier uur in genoemde paragraaf gestel, moet voltooi nie.

Wanneer kwalifiserende eksamen afgeneem word.

5. Behoudens die reg van die Raad of die gepaste komitee om die tyd van die kwalifiserende eksamen te verander in enige omstandighede wat dit na sy mening nodig of raadsaam maak, word die kwalifiserende eksamen een maal elke jaar in Juniemaand afgeneem.

Eligibility to Enter for the Qualifying Examination.

6. (1) No person shall be eligible to enter as a candidate for the qualifying examination in any year unless—

- (a) he has completed his period of service under articles in terms of section *twenty-four* of the Act or is an articulated clerk whose articles are due to expire within a period of not longer than eighteen months or, in the case of a graduate, twelve months reckoned from the first day of June of that year; and
- (b) he has obtained and exhibited to the Board or the appropriate committee or, before the first day of January, 1957, to the Examining Board one of the certificates mentioned in Schedule B to this notice, or such other equivalent certificate issued by a participating university as the Board or the appropriate committee deems to be acceptable in lieu thereof.

(2) Notwithstanding the provisions of paragraph (a) of sub-rule (1) of this rule a person shall be eligible to enter as a candidate for the qualifying examination if he is—

- (a) a person who, at the first day of November, 1951, was serving or had completed service in the Republic with a member of a society or of a body mentioned in paragraph (b) of sub-section (3) of section *twenty-three* of the Act under articles of clerkship which have subsequently been registered with the Board as provided in paragraph (b) of sub-section (4) of section *twenty-three* of the Act, or (where such articles had been completed) in respect of which notice has been given to the Board as provided in the said paragraph; or
- (b) a person who is serving or has completed service under articles of clerkship registered with The Rhodesia Society of Accountants; provided that—
 - (i) a person who is serving under such articles shall not be eligible to enter for the qualifying examination in any year unless the articles under which he is so serving are due to expire within a period of not longer than eighteen months or, in the case of a graduate, twelve months reckoned from the first day of June of that year; and
 - (ii) the eligibility of persons referred to in this paragraph to enter for the qualifying examination shall cease on such date as The Rhodesia Society of Accountants assumes responsibility for the examination of such persons; or
- (c) a person to whom, pursuant to the provisions of paragraph (b), (c) or (d) of sub-section (3) of section *twenty-four* of the Act, the Board has granted exemption from service under articles; or
- (d) a person to whom the provisions of sub-paragraph (i) of paragraph (b) of sub-section (1) of section *twenty-nine* of the Act apply; or
- (e) a person whom the Board or the appropriate committee in its sole and absolute discretion may allow to enter for the qualifying examination in pursuance of arrangements concluded by it with and at the request of an organized body of professional accountants and auditors; or
- (f) a person whom the Board or the appropriate committee in its sole and absolute discretion, but without in any way derogating from the provisions of paragraphs (a) to (e) of this sub-rule, may allow to enter for the qualifying examination in circumstances which the Board or the appropriate committee regards as exceptional.

(3) Notwithstanding the provisions of paragraph (b) of sub-rule (1) of this rule a person shall be eligible to enter as a candidate for the qualifying examination if he is—

- (a) a person who has passed the final examination of the Institute of Chartered Accountants in Ireland or the final examination of the Association of Certified and Corporate Accountants or the final examination of the Australian Society of Accountants and produces satisfactory documentary evidence to that effect; or

Bevoegdheid om vir die kwalifiserende eksamen in te skryf.

6. (1) Niemand mag as kandidaat vir die kwalifiserende eksamen in enige jaar inskryf nie, tensy—

- (a) hy sy dienstydpark onder leerkontrak ingevolge artikel *vier-en-twintig* van die Wet uitgedien het of tensy hy 'n klerk is wat onder leerkontrak dien en sy leerkontrak binne 'n tydperk van hoogstens agtien maande, of in die geval van 'n gegradueerde twaalf maande, gereken vanaf die eerste dag van Junie in daardie jaar, sal verstryk; en
- (b) hy een van die sertifikate genoem in Bylae B van hierdie kennisgewing of sodanige ander gelykwaardige sertifikaat deur 'n deelnemende universiteit uitgereik as wat die Raad of die gepaste komitee ag aanneemlik te wees in die plek daarvan, verwerf en aan die Raad of die gepaste komitee of, voor die eerste dag van Januarie 1957, aan die Eksamenraad, voorgelê het.

(2) Ondanks die bepalings van paragraaf (a) van sub-reël (1) van hierdie reël mag 'n persoon as kandidaat vir die kwalifiserende eksamen inskryf indien hy—

- (a) 'n persoon is wat op die eerste dag van November 1951 in diens was of sy dienstydpark uitgedien het in die republiek by 'n lid van 'n genootskap of van 'n liggaam genoem in paragraaf (b) van sub-artikel (3) van artikel *drie-en-twintig* van die wet onder leerkontrak wat daarna by die Raad geregistreer is, soos bepaal in paragraaf (b) van subartikel (4) van artikel *drie-en-twintig* van die Wet of (waar die dienstydpark onder so 'n leerkontrak reeds uitgedien was) ten opsigte waarvan aan die Raad kennis gegee is, soos bepaal in laasgenoemde paragraaf; of
- (b) 'n persoon is wat in diens is of sy dienstydpark uitgedien het onder leerkontrak geregistreer by „The Rhodesia Society of Accountants”; met dien verstande dat—
 - (i) 'n persoon wat onder so 'n dienskontrak dien, nie vir die kwalifiserende eksamen in enige jaar mag inskryf nie, tensy die leerkontrak waaronder hy aldus dien, binne 'n tydperk van hoogstens agtien maande, of in die geval van 'n gegradueerde twaalf maande, gereken vanaf die eerste dag van Junie in daardie jaar, sal verstryk; en
 - (ii) die bevoegdheid van persone in hierdie subparagraaf genoem, om vir die kwalifiserende eksamen in te skryf, verval op die datum waarop „The Rhodesia Society of Accountants” verantwoordelikheid aanvaar vir die eksaminering van sodanige persone; of
- (c) 'n persoon is aan wie die Raad ooreenkomstig die bepalings van paragraaf (b), (c) of (d) van subartikel (3) van artikel *vier-en-twintig* van die Wet vrystelling van diens onder leerkontrak verleen het; of
- (d) 'n persoon op wie die bepalings van subparagraaf (i) van paragraaf (b) van subartikel (1) van artikel *nege-en-twintig* van die Wet van toepassing is; of
- (e) 'n persoon is wat die Raad of die gepaste komitee volgens sy uitsluitende en volstrekte diskresie kan toelaat om vir die kwalifiserende eksamen in te skryf ooreenkomstig reëlins deur die Raad getref met en op versoek van 'n organisasie van professionele rekenmeesters en ouditeurs; of
- (f) 'n persoon is wat die Raad of die gepaste komitee volgens sy uitsluitende en volstrekte diskresie, maar sonder om enigins afbreuk te doen aan die bepalings van paragrafe (a) tot (e) van hierdie subreël, kan toelaat om vir die kwalifiserende eksamen in te skryf in omstandighede wat die Raad of die gepaste komitee as buitengewoon beskou.

(3) Ondanks die bepalings van paragraaf (b) van sub-reël (1) van hierdie reël mag 'n persoon as kandidaat vir die kwalifiserende eksamen inskryf indien hy—

- (a) 'n persoon is wat in die eindeksamen van die „Institute of Chartered Accountants in Ireland” of die eindeksamen van die „Association of

- (b) a person whom the Board or the appropriate committee has in terms of sub-section (5) of section *twenty-five* of the Act exempted from the obligation to pass any examinations and who produces satisfactory documentary evidence that he has passed such examinations conducted by a university in the Republic as the Board or the appropriate committee may in terms of sub-section (3) *bis* of that section have determined in his particular case; or
- (c) a concession candidate; or
- (d) a person to whom the provisions of sub-paragraph (i) of paragraph (b) of sub-section (1) of section *twenty-nine* of the Act apply.

Entries for the Qualifying Examination.

7. (1) Entries for the qualifying examination shall be submitted on the form approved by the Board or the appropriate committee from time to time so as to reach the office of the secretary of the Board at Johannesburg or of the local secretary of the Board at Bloemfontein, Cape Town or Durban or, in the case of a person referred to in paragraph (b) of sub-rule (2) of rule 6, the office of the Registrar of The Rhodesia Society of Accountants, on or before the twenty-eighth day of February in any year.

(2) Any person who is awaiting the result of a supplementary examination written, or to be written, by him at a participating university in order to complete the requirements of such university for a certificate mentioned in Schedule B to this notice shall be entitled to submit on or before the date specified in sub-rule (1) of this rule, a provisional entry for the qualifying examination, such provisional entry to be confirmed or withdrawn as the case may be as soon as possible after the said date.

(3) Notwithstanding the provisions of sub-rule (1) of this rule the Board or the appropriate committee may if it is satisfied that exceptional circumstances have prevented a person from submitting his entry as a candidate for the qualifying examination so as to reach one of the offices mentioned in that sub-rule by the date specified therein, for reasons which are regarded as good and sufficient, allow such person to submit an entry after the said date.

(4) Every person entering as a candidate for the qualifying examination shall, in terms of sub-section (4) of section *twenty-five* of the Act, indicate whether he wishes to write the examination in English or Afrikaans and the Board or the appropriate committee shall give effect to the provisions of that sub-section in regard to the supply of examination papers to such candidate.

(5) All entries accepted for the qualifying examination shall be acknowledged by the secretary of the Board.

Entrance Fees for the Qualifying Examination.

8. (1) The entrance fee payable for the qualifying examination shall be R7 for each paper to be written.

(2) In the event of a person being allowed to submit an entry in terms of sub-rule (3) of rule 7, such entry shall be subject to the payment of a late entrance fee of R5 for each paper in addition to the entrance fee payable in terms of sub-rule (1) of this rule.

(3) In the event of a person who has entered as a candidate for the qualifying examination withdrawing or absenting himself from the whole or any portion of such examination, any entrance fees paid by him shall be forfeited to the Board and such candidate shall have no legal right or claim to recover such fees.

(4) Notwithstanding the provisions of sub-rules (2) and (3) of this rule, the Board or the appropriate committee may in such circumstances as to it may seem just and equitable refund to a candidate the whole or any portion of any entrance fee.

Certified and Corporate Accountants" of die eindexamen van die „Australian Society of Accountants" geslaag het en bevredigende skriftelike bewys daarvan voorlê; of

- (b) 'n persoon is aan wie die Raad of die gepaste komitee kragtens subartikel (5) van artikel *vyf-en-twintig* van die Wet vrystelling verleen het van die verpligting om in enige eksamens te slaag en wat bevredigende dokumentêre bewys voorlê dat hy geslaag het in eksamens afgeneem deur 'n universiteit in die Republiek, wat die Raad of die gepaste komitee ingevolge subartikel (3) *bis* van genoemde artikel in sy besondere geval bepaal het; of
- (c) 'n toegewingskandidaat is; of
- (d) 'n persoon is op wie die bepalings van subparagraaf (i) van paragraaf (b) van subartikel (1) van artikel *nege-en-twintig* van die Wet van toepassing is.

Inskrywings vir die kwalifiserende eksamen.

7. (1) Inskrywings vir die kwalifiserende eksamen moet op die vorm wat van tyd tot tyd deur die Raad of die gepaste komitee goedgekeur word, ingedien word, sodat hulle voor of op die agt-en-twintigste dag van Februarie in enige jaar die kantoor bereik van die sekretaris van die Raad te Johannesburg of van die plaaslike sekretaris van die Raad te Bloemfontein, Durban of Kaapstad, of, in die geval van 'n persoon genoem in paragraaf (b) van subreël (2) van reël 6, die kantoor van die Registrateur van "The Rhodesia Society of Accountants".

(2) Enige persoon wat wag op die uitslag van 'n aanvullende eksamen wat hy aan 'n deelnemende universiteit afgelê het of moet aflê om te voldoen aan die vereistes van sodanige universiteit vir 'n sertifikaat genoem in Bylae B van hierdie kennisgewing, is geregtig om voor of op die datum bepaal in subreël (1) van hierdie reël, 'n voorlopige inskrywing vir die kwalifiserende eksamen in te dien, en sodanige voorlopige inskrywing moet so gou doenlik na die genoemde datum bekragtig of teruggetrek word, na gelang van die geval.

(3) Ondanks die bepalings van subreël (1) van hierdie reël, kan die Raad of die gepaste komitee, indien hy daarvan oortuig is dat buitengewone omstandighede 'n persoon verhinder het om sy inskrywing as kandidaat vir die kwalifiserende eksamen in te dien sodat dit een van die kantore in subreël (1) van hierdie reël genoem op die datum daarin genoem kon bereik, om redes wat as goed en voldoende geag word, sodanige persoon toelaat om 'n inskrywing na genoemde datum in te dien.

(4) Ingevolge subartikel (4) van artikel *vyf-en-twintig* van die Wet moet iedere persoon wat as kandidaat vir die kwalifiserende eksamen inskryf, aandui of hy die eksamen in Engels of Afrikaans wil aflê en die Raad of die gepaste komitee moet die bepalings van daardie subartikel nakom wat die verskaffing van eksamenvraestelle aan sodanige kandidaat betref.

(5) Die sekretaris van die Raad moet ontvangs van alle inskrywings wat vir die kwalifiserende eksamen aangeneem is, erken.

Inskrywingsgeld vir die kwalifiserende eksamen.

8. (1) Die inskrywingsgeld betaalbaar vir die kwalifiserende eksamen is R7 per vraestel wat geskryf moet word.

(2) Indien 'n persoon toegelaat word om 'n inskrywing kragtens subreël (3) van reël 7 in te dien, is dié inskrywing onderworpe aan die betaling van 'n laat inskrywingsgeld van R5 per vraestel bo en behalwe die inskrywingsgeld betaalbaar ingevolge subreël (1) van hierdie reël.

(3) Indien 'n persoon wat as kandidaat vir die kwalifiserende eksamen ingeskryf het, hom van die hele eksamen of 'n gedeelte daarvan onttrek of daarvan afwesig is, word enige inskrywingsgelde deur hom betaal, aan die Raad verbeur, en sodanige kandidaat het geen wettige reg of aanspraak op die verhalings van sodanige gelde nie.

(4) Ondanks die bepalings van subreëls (2) en (3) van hierdie reël, kan die Raad of die gepaste komitee in omstandighede wat hy billik en regverdig ag, die volle bedrag van enige inskrywingsgeld of 'n gedeelte daarvan aan 'n kandidaat terugbetaal.

Centres at which Qualifying Examination shall be Held.

9. (1) The qualifying examination shall be held in Bloemfontein, Cape Town, Durban, East London, Johannesburg, Pietermaritzburg, Port Elizabeth, Pretoria, Windhoek, and such other centres in the Republic as the Board or the appropriate committee may from time to time decide.

(2) For so long as the persons referred to in paragraph (b) of sub-rule (2) of rule 6 are eligible to enter for the qualifying examination, such examination shall also be held at Bulawayo and Salisbury and in such other centres in Rhodesia as the Board or the appropriate committee may from time to time decide.

(3) Notwithstanding the provisions of sub-rules (1) and (2) of this rule, if the Board or the appropriate committee is of opinion that the number of candidates for the qualifying examination who indicate their desire to write the examination at any of the centres specified in the said sub-rules is insufficient to justify the holding of the examination at that particular centre, it may give notice to the candidates concerned that it will refrain from holding the examination at such centre in any year and such candidates shall thereupon be required to write the examination at such alternative centre where the examination will be held in that year as they by notice, in writing, to the Board or the appropriate committee may select; provided that any candidate or candidates for the examination may, in writing, request the Board or the appropriate committee to hold the qualifying examination in any year at any particular centre specified by such candidate or candidates and if the Board or the appropriate committee agrees to hold the examination at such centre, all expenses in connection with the holding of the examination at that centre, shall be borne by the candidate or candidates concerned who shall lodge with the Board or the appropriate committee a written undertaking to that effect.

(4) Notwithstanding the provisions of sub-rule (1) of this rule the Board or the appropriate committee may for good and sufficient reasons permit the qualifying examination to be written at such centre or centres outside the Republic and in accordance with such conditions as it may decide.

(5) Every candidate for the qualifying examination in any year shall be advised of the time and place at which he shall be required to write the examination and all arrangements for any travelling, meals or living accommodation which it may be necessary to make in order to write the examination at such time and place shall be made by such candidate at his own expense.

(6) The Board or the appropriate committee shall appoint invigilators at the several centres at which the qualifying examination is to be held in any year and shall cause a sufficient supply of the necessary examination papers, stationery and any other essential documents or materials to be available at such centres.

Conditions Governing the Writing of the Qualifying Examination.

10. (1) Every candidate for the qualifying examination or any part or parts thereof in any year shall be allocated an index number by the secretary of the Board and before the date set down for the examination in that year each candidate shall be advised of the index number allocated to him and such number shall be used exclusively by him when writing the examination.

(2) No candidate shall be permitted to write any particular paper set for the qualifying examination if he presents himself for such paper more than half an hour later than the time the writing of such paper is due to commence.

(3) No candidate who has presented himself to write any particular paper set for the qualifying examination shall be permitted finally to leave the examination room until a period of at least one hour shall have elapsed from the time of commencement of such paper.

Sentrums waar kwalifiserende eksamen afgeneem word.

9. (1) Die kwalifiserende eksamen word te Bloemfontein, Durban, Johannesburg, Kaapstad, Oos-Londen, Pietermaritzburg, Port Elizabeth, Pretoria en Windhoek afgeneem en in ander sentrums in die Republiek wat die Raad of die gepaste komitee van tyd tot tyd mag bepaal.

(2) Vir solank die persone genoem in paragraaf (b) van subreël (2) van reël 6 bevoeg is om vir die kwalifiserende eksamen in te skryf, word sodanige eksamen ook te Bulawayo en Salisbury en in ander sentrums in Rhodesië wat die Raad of die gepaste komitee van tyd tot tyd mag bepaal, afgeneem.

(3) Indien die Raad of die gepaste komitee van mening is dat die getal kandidate vir die kwalifiserende eksamen wat aandui dat hulle die eksamen wil aflê, in enigen van die sentrums genoem in genoemde subreëls, nie voldoende is om die afneem van die eksamen in daardie besondere sentrum te regverdig nie, kan hy, ondanks die bepalings van subreëls (1) en (2) van hierdie reël, die betrokke kandidate in kennis stel dat hy nie die eksamen in sodanige sentrum in daardie jaar sal afneem nie, en dan word van sodanige kandidate vereis dat hulle die eksamen aflê in sodanige ander sentrum waar die eksamen wel in daardie jaar afgeneem sal word, as wat hulle deur skriftelike kennisgewing aan die Raad of die gepaste komitee kies; met dien verstande dat enige kandidaat of kandidate vir die eksamen die Raad of die gepaste komitee skriftelik kan versoek om die kwalifiserende eksamen in enige jaar af te neem in enige besondere sentrum deur sodanige kandidaat of kandidate gespesifiseer, en indien die Raad of die gepaste komitee instem om die eksamen in sodanige sentrum af te neem, moet die betrokke kandidaat of kandidate alle koste dra in verband met die afneem van die eksamen in sodanige sentrum en moet hy of hulle 'n skriftelike onderneming met dié strekking by die Raad of die gepaste komitee indien.

(4) Ondanks die bepalings van subreël (1) van hierdie reël kan die Raad of die gepaste komitee om goeie en voldoende redes toelaat dat die kwalifiserende eksamen in sodanige sentrum of sentrums buite die Republiek en ooreenkomstig sodanige voorwaardes as wat hy bepaal, afgelê word.

(5) Iedere kandidaat vir die kwalifiserende eksamen in enige jaar moet in kennis gestel word van die tyd waarop en plek waar hy die eksamen moet aflê en alle reëlings vir reis, maaltye of akkommodasie wat nodig mag wees ten einde die eksamen op sodanige tyd en plek af te lê moet deur sodanige kandidaat op sy eie koste getref word.

(6) Die Raad of die gepaste komitee moet opsieners aanstel by die verskeie sentrums waar die kwalifiserende eksamen in enige jaar afgeneem word, en moet sorg dat genoegsame hoeveelhede van die nodige eksamenvraestelle, skryfbehoeftes en ander noodsaaklike stukke of benodigdhede by sodanige sentrums beskikbaar is.

Voorwaardes verbonde aan die aflê van die kwalifiserende eksamen.

10. (1) Aan iedere kandidaat vir die kwalifiserende eksamen of enige gedeelte of gedeeltes daarvan in enige jaar word 'n indeksnommer deur die sekretaris van die Raad toegeken en die indeksnommer aldus aan iedere kandidaat toegeken, word voor die vastgestelde datum van die eksamen aan hom meegedeel en word deur hom alleen gebruik wanneer hy die eksamen aflê.

(2) Geen kandidaat word toegelaat om enige besondere vraestel van die kwalifiserende eksamen te skryf nie indien hy hom vir sodanige vraestel aanmeld later as 'n halfuur na die tyd waarop daar met die skryf van sodanige vraestel begin moet word.

(3) Geen kandidaat wat hom vir 'n besondere vraestel van die kwalifiserende eksamen aangemeld het, word toegelaat om die eksamensaal finaal te verlaat nie voor die verstryking van 'n tydperk van minstens een uur na die tyd waarop daar met die skryf van sodanige vraestel begin is.

(4) A candidate who has presented himself to write any or all of the papers set for the qualifying examination in any year shall be liable to be disqualified from such examination in that year and from the qualifying examination held in any subsequent year or years if—

- (a) he leaves with any script handed in by him after writing any paper, any document by which he can be identified or if he marks any such script in any manner whatsoever by means of which he can be identified;
- (b) during the writing of any paper, he communicates with or receives assistance from or copies from the script of any other person present in the examination room;
- (c) he has in his possession in the examination room any unauthorised book, manuscript or paper whatsoever;
- (d) he is guilty of any practice or action which, in the opinion of the Board or the appropriate committee, is irregular or dishonest or is designed to confer upon him any undue advantage in writing any paper set for the examination;
- (e) he fails to observe or carry out any other instructions which may from time to time be issued to him by the Board or the appropriate committee or by an invigilator in connection with the qualifying examination.

(5) Every person who presents himself for any paper set for the qualifying examination in any year may be required to produce an identity card or such other satisfactory evidence of his identity as may be accepted by the Board or the appropriate committee and shall sign the attendance list provided at the particular examination centre at which he so presents himself and should it be shown to the satisfaction of the Board or the appropriate committee that the person who so presents himself for any such paper is not the candidate whose entry for that particular paper was accepted by the Board or the appropriate committee both the person who so presents himself and the candidate whose entry for the paper concerned was accepted by the Board or the appropriate committee may be disqualified from the qualifying examination held in that and every subsequent year and the Board or the appropriate committee may in addition thereto take such action as it may deem appropriate in any particular case.

Anonymity of Candidates.

11. As far as it is reasonably possible to do so the Board and the appropriate committee shall ensure that the name of a candidate, the centre at which he wrote the qualifying examination or any other information which might serve to identify him is not in any way related to any of his scripts so as to become known to any person appointed to mark such script or to any member of the Board or the appropriate committee by which adjudication for the qualifying examination shall be carried out in accordance with rule 13 until after such adjudication has been completed.

Marking of Scripts.

12. (1) All scripts shall be marked independently by at least two persons under the supervision of an umpire appointed by the Board or the appropriate committee and who shall be a member or alternate member of the Board or the appropriate committee.

(2) In the event of a difference of opinion arising between the persons responsible for the marking of scripts in terms of sub-rule (1) of this rule as to the number of marks to be awarded to any script, such persons shall consult each other with a view to reaching agreement as to the number of marks which they regard as equitable for such script and if they are unable to reach such agreement, the matter shall be referred to the umpire referred to in sub-rule (1) of this rule, who, if he is unable to resolve the differences between such persons as to the marks to be awarded to such script, shall refer the matter

(4) 'n Kandidaat wat hom aangemeld het om enigen van of al die vraestelle vir die kwalifiserende eksamen in enige jaar te skryf, kan gediskwalifiseer word om sodanige eksamen vir daardie jaar en die kwalifiserende eksamen in enige daaropvolgende jaar of jare af te lê indien—

- (a) hy by enige skrif wat hy inlewer nadat hy enige vraestel geskryf het, enige stuk laat waaraan hy herken kan word, of indien hy so 'n skrif merk op enige manier hoegenaamd waardeur hy herken kan word;
- (b) hy, terwyl enige vraestel geskryf word, in verbanding tree met of hulp ontvang van of afskryf van die skrif van enige ander persoon wat in die eksamensaal aanwesig is;
- (c) hy enige ongeoorloofde boek, manuskrip of papier hoegenaamd in sy besit in die eksamensaal het;
- (d) hy skuldig is aan enige handeling of optrede wat na die Raad of die gepaste komitee se mening onreëlmatig of oneerlik is of daarop gemik is om hom 'n onregverdige voorsprong te gee by die skryf van enige vraestel vir die eksamen;
- (e) hy versuim om enige ander instruksies in verband met die kwalifiserende eksamen wat van tyd tot tyd deur die Raad of die gepaste komitee of 'n opsiener aan hom gegee word, na te kom of uit te voer.

(5) Van iedere persoon wat hom vir enige vraestel van die kwalifiserende eksamen in enige jaar aanmeld, kan vereis word dat hy 'n persoonskaart of 'n ander bevredigende bewys van sy identiteit wat die Raad of die gepaste komitee kan aanneem, moet voorlê, en sodanige persoon moet die presensielys teken wat verskaf word in die besondere eksamensentrum waar hy hom aldus aanmeld, en indien daar tot tevredenheid van die Raad of die gepaste komitee bewys word dat die persoon wat hom vir enige sodanige vraestel aldus aanmeld, nie die kandidaat is wie se inskrywing vir daardie besondere vraestel deur die Raad of die gepaste komitee aangeneem is nie, kan sowel die persoon wat hom aldus aanmeld as die kandidaat wie se inskrywing vir die betrokke vraestel deur die Raad of die gepaste komitee aangeneem is, gediskwalifiseer word om die kwalifiserende eksamen vir daardie en elke daaropvolgende jaar af te lê en kan die Raad of die gepaste komitee bowendien enige ander stappe doen wat hy in enige besondere geval gepas ag.

Anonimiteit van kandidate.

11. Vir sover dit redelikerwys moontlik is, moet die Raad en die gepaste komitee sorg dat die naam van 'n kandidaat, die sentrum waar hy die kwalifiserende eksamen afgeleë het of enige ander inligting waardeur hy herken kan word, nie op enige wyse met enigen van sy skrifte verbind word nie sodat dit bekend word aan enige persoon wat aangewys is om, sodanige skrif, of aan enige lid van die Raad of die gepaste komitee wat beoordeling vir die kwalifiserende eksamen ingevolge reël 13 moet waarneem, tot tyd en wyl sodanige beoordeling voltooi is.

Bepunting van skrifte.

12. (1) Alle skrifte word deur minstens twee persone onafhanklik bepunt onder toesig van 'n skeidsregter wat deur die Raad of die gepaste komitee aangestel is en wat 'n lid of plaasvervangende lid van die Raad of die gepaste komitee moet wees.

(2) Indien daar tussen die persone wat vir die bepunting van skrifte ingevolge subreël (1) van hierdie reël verantwoordelik is, 'n meningsverskil ontstaan in verband met die getal punte wat aan enige skrif toegeken behoort te word, moet sodanige persone mekaar raadpleeg om tot eenstemmigheid te geraak aangaande die getal punte wat hulle as billik vir sodanige skrif beskou, en indien hulle nie tot eenstemmigheid kan geraak nie, moet die saak verwys word na die skeidsregter in subreël (1) van hierdie reël genoem, en indien hy nie in staat is om die verskille tussen sodanige persone rakende die punte wat aan sodanige skrif toegeken moet word, op te los nie, moet hy die aangeleentheid na die Raad of die gepaste komitee

to the Board or the appropriate committee together with the comments of such persons and the number of marks recommended by each of them and the Board or the appropriate committee shall make a final decision as to the number of marks to be awarded to such script.

(3) The persons responsible for the marking of scripts in terms of sub-rule (1) of this rule shall as soon as possible after they have marked all scripts passed to them return all such scripts to the secretary of the Board together with a list of marks awarded by them to such scripts and such other information as the Board or the appropriate committee may require.

Adjudication for the Qualifying Examination.

13. (1) Adjudication for the qualifying examination shall be carried out each year by the Board or the appropriate committee as soon as possible after all scripts have been marked and returned to the secretary of the Board accompanied by the lists of marks in accordance with sub-rule (3) of rule 12.

(2) The Board or the appropriate committee when it adjudicates upon the results of any qualifying examination shall be provided with a list showing the index numbers allocated to candidates in terms of sub-rule (1) of rule 10 and the marks recorded against each index number for each examination paper.

(3) The Board or the appropriate committee shall thereupon determine which candidates (represented by their index numbers) are to be awarded a pass with honours, which are to be awarded a pass and which are not to be awarded a pass, as the case may be, and thereupon the adjudication shall be final and shall not be reopened in any circumstances nor shall any script be remarked.

(4) After the adjudication has become final in terms of sub-rule (3) of this rule and not before, the secretary of the Board shall disclose the names of the candidates in any year to whom the index numbers referred to in sub-rule (2) of this rule were allocated for such year.

Results of the Qualifying Examination.

14. (1) As soon as possible after adjudication for the qualifying examination in any year, the Board or the appropriate committee shall cause each candidate to be notified in writing whether he has passed the examination (with or without honours) or whether he has failed therein and shall, in addition, cause a list of all candidates to be displayed at the offices of the Board in Johannesburg and of the local secretaries of the Board at Bloemfontein, Cape Town and Durban respectively indicating which candidates have passed the examination (specifying those to whom honours have been awarded), which candidates have failed the examination and which candidates were absent from the examination. The Board or the appropriate committee may in addition arrange for the publication of the results of the examination in any year in such manner as it may deem fit.

(2) No candidate shall be advised of the actual number of marks awarded to him in the qualifying examination or for any paper set therefor but when sending a written notification in terms of sub-rule (1) of this rule to a candidate who has failed the examination, the secretary of the Board shall indicate whether such candidate obtained—

- (a) less than 25 per cent; or
- (b) 25 per cent or more but less than 50 per cent; or
- (c) 50 per cent or more but less than 75 per cent; or
- (d) 75 per cent or more but less than 90 per cent; or
- (e) 90 per cent or more but less than 100 per cent; or
- (f) 100 per cent or more.

as the case may be, of the pass mark laid down for each of the papers referred to in sub-rule (2) of rule 3 as well as of the pass mark laid down for the examination as a whole.

(3) No enquiries from any person not being a member of the Board or the appropriate committee in regard to the results obtained by any candidate or as to whether the results of the qualifying examination in any year are

verwys tesame met die kommentaar van sodanige persone en die getal punte deur elkeen aanbeveel en die Raad of die gepaste komitee moet 'n finale beslissing gee in verband met die getal punte wat aan sodanige skrif toegeken moet word.

(3) Die persone wat ingevolge subreël (1) van hierdie reël verantwoordelik is vir die bepunting van skrifte, moet so gou doenlik nadat hulle al die skrifte wat aan hulle gestuur is, bepunt het, al dié skrifte aan die sekretaris van die Raad terugstuur tesame met 'n lys punte wat hulle aan sodanige skrifte toegeken het en enige ander inligting wat die Raad of die gepaste komitee mag vereis.

BEOORDELING VIR KWALIFISERENDE EKSAMEN.

13. (1) Die beoordeling vir die kwalifiserende eksamen word elke jaar deur die Raad of die gepaste komitee uitgevoer so gou doenlik nadat alle skrifte bepunt is en tesame met die puntelyste ingevolge subreël (3) van reël 12 aan die Sekretaris van die Raad teruggestuur is.

(2) Wanneer die Raad of die gepaste komitee die uitslae van enige kwalifiserende eksamen beoordeel, moet hy van 'n lys voorsien word wat die indeksnummers aandui wat ingevolge subreël (1) van reël 10 aan kandidate toegeken is, asook die punte wat vir elke vraestel teenoor elke indeksnommer ingeskryf is.

(3) Die Raad of die gepaste komitee bepaal dan watter kandidate (verteenvoerdig deur hulle indeksnummers) met lof geslaag het, watter kandidate geslaag het en watter kandidate nie geslaag het nie, na gelang van die geval, en daarna is die beoordeling finaal en word dit onder geen omstandighede heropen nie en ook word geen skrif herbepunt nie.

(4) Nadat die beoordeling ingevolge subreël (3) van hierdie reël finaal geword het, maar nie vroeër nie, openbaar die sekretaris van die Raad die name van die kandidate in enige jaar aan wie die indeksnummers genoem in 'n subreël (2) van hierdie reël, vir sodanige jaar toegeken is.

Uitslae van die kwalifiserende eksamen.

14. (1) So gou doenlik na beoordeling vir die kwalifiserende eksamen in enige jaar, moet die Raad of die gepaste komitee elke kandidaat skriftelik in kennis laat stel of hy in die eksamen geslaag het (met of sonder lof) en of hy daarin gedruip het en hy moet verder 'n lys van alle kandidate by die kantore van die Raad te Johannesburg en van die plaaslike sekretarisse van die Raad te Bloemfontein, Durban en Kaapstad laat vertoon waarin aangedui word watter kandidate in die eksamen geslaag het (diegene wat met lof geslaag het, moet gespesifiseer word), watter kandidate in die eksamen gedruip het en watter kandidate van die eksamen afwesig was. Die Raad of gepaste komitee kan hierbenewens vir die publikasie van die uitslae van die eksamen in enige jaar op die wyse wat hy goed ag, reël.

(2) Geen kandidaat word in kennis gestel van die werklike getal punte wat vir die kwalifiserende eksamen of vir enige vraestel daarvan aan hom toegeken is nie, maar wanneer 'n skriftelike kennisgewing ingevolge subreël (1) van hierdie reël aan 'n kandidaat wat in die eksamen gedruip het, gestuur word, dui die sekretaris van die Raad aan of sodanige kandidaat—

- (a) minder as 25 persent; of
- (b) 25 persent of meer, maar minder as 50 persent; of
- (c) 50 persent of meer, maar minder as 75 persent; of
- (d) 75 persent of meer, maar minder as 90 persent; of
- (e) 90 persent of meer, maar minder as 100 persent; of
- (f) 100 persent of meer,

na gelang van die geval, van die slaagpunt wat bepaal is vir elkeen van die vraestelle in subreël (2) van reël 3 genoem, asook van die slaagpunt wat vir die eksamen as geheel bepaal is, behaal het.

(3) Geen navrae deur enige persoon wat nie 'n lid van die Raad of van die gepaste komitee is nie, in verband met die uitslae deur enige kandidaat behaal en of die uitslae van die kwalifiserende eksamen in enige jaar

available, shall be entertained by the Board, the appropriate committee, any person who marks scripts or any servant of the Board, and under no circumstances shall any person not being a member of the Board or the appropriate committee be informed by telegram or telephone of the results achieved by any candidate.

(4) Notwithstanding anything in this rule contained the Board or the appropriate committee may give such information as it may deem advisable to a society in regard to the results obtained by candidates in the qualifying examination.

Special Provisions Relating to Concession Candidates.

15. (1) A concession candidate shall be deemed to have passed the qualifying examination only when he has satisfied such of the requirements of this rule as are applicable in his particular case.

(2) A concession candidate who at the thirty-first day of December, 1956, was required by the regulations of the Examining Board to pass at a participating university a course or courses in one year or more of the following subjects:—

Company Law;
Mercantile Law;
Rights and Duties of Trustees and Executors;
The Accounts of Trustees, Liquidators and Executors;
Union Income Tax Laws and Accounts,

included in the syllabus of the Final A examination of the Examining Board in force at the thirty-first of December, 1950, shall be required to obtain from a participating university a certificate to the effect that he has passed after the first day of January, 1951, such course or courses.

(3) A concession candidate who at the thirty-first day of December, 1956, was required by the regulations of the Examining Board in force at that date to pass the paper in Cost Accounting in its final qualifying examination shall be required to obtain from a participating university a certificate indicating that he has passed at such a university after the first day of January, 1951, a course in Cost Accounting which in the opinion of the Board or the appropriate committee has afforded him suitable training and proficiency in the subject of Cost Accounting; provided that a concession candidate who has attained the pass mark in Cost Accounting in the final qualifying examination previously conducted by the Examining Board shall not be required to obtain such a certificate from a university.

(4) A concession candidate who has complied with the requirements of sub-rule (2) or (3) of this rule shall not be required to rewrite any subject or course in respect of which he has obtained the necessary certificate.

(5) Subject always to compliance with such of the requirements of sub-rules (2) and (3) of this rule as may be applicable in his particular case a concession candidate who at the thirty-first day of December, 1956, was required by the regulations of the Examining Board in force at that date to pass only the papers in Advanced Accounting in its final qualifying examination, shall be required to pass only the papers in Advanced Accounting of the qualifying examination.

(6) Subject always to compliance with such of the requirements of sub-rules (2) and (3) of this rule as may be applicable in his particular case a concession candidate who at the thirty-first day of December, 1956, was required by the regulations of the Examining Board in force at that date to pass only the paper in Auditing and the General Duties of Professional Accountants in its final qualifying examination shall be required to pass only the paper in Auditing of the qualifying examination.

(7) Subject always to compliance with such of the requirements of sub-rules (2) and (3) of this rule as may be applicable in his particular case a concession candidate who at the thirty-first day of December, 1956, was required by the regulations of the Examining Board in force at that date to pass both the papers in Advanced

beskikbaar is, word deur die Raad, die gepaste komitee, enige persoon wat skrifte bepunt of enige dienaar van die Raad beantwoord nie en onder geen omstandighede word enige persoon wat nie 'n lid van die Raad of van die gepaste komitee is nie, per telegram of per telefoon van die prestasies van enige kandidaat verwittig nie.

(4) Ondanks enigiets in hierdie reël vervat, kan die Raad of die gepaste komitee die inligting in verband met die prestasies van kandidate in die kwalifiserende eksamen wat hy raadsaam ag, aan 'n genootskap verstrek.

Spesiale bepalinge rakende toegewingskandidate.

15. (1) 'n Toegewingskandidaat word geag in die kwalifiserende eksamen te geslaag het slegs wanneer hy aan die vereistes van hierdie reël wat in sy besondere geval van toepassing is, voldoen het.

(2) Van 'n toegewingskandidaat wat op die een-en-dertigste dag van Desember 1956 verplig was om ingevolge die regulasies van die Eksamenraad aan 'n deelnemende universiteit in 'n kursus of kursusse te slaag in een of meer van ondergenoemde vakke:—

Maatskappyreg;
Handelsreg;
Regte en Pligte van Kurators en Eksekuteurs;
Die Rekening van Kurators, Likwidateurs en Eksekuteurs;

Inkomstebelastingwette en -rekening van die Unie, vervat in die leerplan vir die eindeksamen, Afdeling A, van die Eksamenraad wat op die een-en-dertigste dag van Desember 1950 van krag was, word vereis dat hy van 'n deelnemende universiteit 'n sertifikaat moet verkry dat hy na die eerste dag van Januarie 1951 in sodanige kursus of kursusse geslaag het.

(3) Van 'n toegewingskandidaat wat op die een-en-dertigste dag van Desember 1956 verplig was om ingevolge die regulasies van die Eksamenraad wat op genoemde datum van krag was, in die vraestel oor Kosteberekening in sy kwalifiserende eindeksamen te slaag, word vereis dat hy van 'n deelnemende universiteit 'n sertifikaat moet verkry wat aandui dat hy na die eerste dag van Januarie 1951 in 'n Kosteberekeningskursus aan sodanige universiteit geslaag het wat hom na die Raad of die gepaste komitee se oordeel geskikte opleiding en bedrewenheid in die vak Kosteberekening gegee het; met dien verstande dat daar nie van 'n toegewingskandidaat wat die slaagpunt behaal het in Kosteberekening in die kwalifiserende eindeksamen wat voorheen deur die Eksamenraad afge neem is, vereis word dat hy so 'n sertifikaat van 'n universiteit moet verkry nie.

(4) Van 'n toegewingskandidaat wat aan die vereistes van subreël (2) of (3) van hierdie reël voldoen het, word nie vereis dat hy weer in enige vak of kursus ten opsigte waarvan hy die nodige sertifikaat verkry het, eksamen moet aflê nie.

(5) Altyd mits daar voldoen word aan dié vereistes van subreëls (2) en (3) van hierdie reël wat in sy besondere geval van toepassing is, word van 'n toegewingskandidaat wat op die een-en-dertigste dag van Desember 1956 verplig was om ingevolge die regulasies van die Eksamenraad wat op genoemde datum van krag was slegs in die vraestelle oor Gevorderde Rekeningkunde in sy kwalifiserende eindeksamen te slaag, vereis dat hy slegs in die vraestelle oor Gevorderde Rekeningkunde in die kwalifiserende eksamen moet slaag.

(6) Altyd mits daar voldoen word aan dié vereistes van subreëls (2) en (3) van hierdie reël wat in sy besondere geval van toepassing is, word van 'n toegewingskandidaat wat op die een-en-dertigste dag van Desember 1956 verplig was om ingevolge die regulasies van die Eksamenraad wat op genoemde datum van krag was slegs in die vraestel oor Ouditkunde en die Algemene Pligte van Professionele Rekenmeesters in sy kwalifiserende eindeksamen te slaag, vereis dat hy slegs in die vraestel oor Ouditkunde in die kwalifiserende eksamen moet slaag.

(7) Altyd mits daar voldoen word aan dié vereistes van subreëls (2) en (3) van hierdie reël wat in sy besondere geval van toepassing is, word van 'n toegewingskandidaat wat op die een-en-dertigste dag van Desember 1956 verplig was om ingevolge die regulasies van die Eksamen-

Accounting and the paper in Auditing and the General Duties of Professional Accountants in its final qualifying examination shall be required to pass the qualifying examination.

16. The rules published under Government Notice No. 372 of 15th March, 1957, as corrected by Government Notice No. 485 of 5th April, 1957, and amended by Government Notices Nos. 1542 of 4th October, 1957, 429 of 21st March, 1958, 2097 of 24th December, 1959, 822 of 17th June, 1960, 985 of 10th November, 1961 and 360 of 13th March, 1964, are hereby withdrawn.

SCHEDULE A.

SYLLABUSES.

Accounting.

NOTE.—The importance, from the point of view of management, of the interpretation of accounting records and the use of information for policy decisions and control purposes is stressed.

1. The objects and history of bookkeeping and accounting.
2. The concepts of double entry, equity and profit.
3. Ledger accounts and the journal.
4. Sources of information and the nature of the documents and the information from which the books of account are compiled. Methods of filing such documents.
5. The meaning of terms commonly used in commerce.
6. Books of prime entry, including columnar books. Recording of transactions therein and posting to the ledger.
7. Balancing the ledger. Preparation, uses and limitations of the trial balance.
8. The natural business year.
9. Closing entries and year-end adjustments.
10. Contingent liabilities, including unfulfilled contracts.
11. Concepts of capital and revenue.
12. The cost of stock sold and the accounting treatment of stock on hand.
13. Preparation of trading account, profit and loss accounts, and balance sheets.
14. Reconciliation statements, including reconciliation of cash book balance with bank balance and ledger balance with balance shown on creditor's statement.
15. Departmental accounts.
16. Self-balancing ledgers and control accounts.
17. Partnership accounts, including the treatment of goodwill.
18. The accounts of limited companies, including their statutory books and their published accounts (with particular reference to adequate disclosure).
19. Accounting for transactions of a special nature or of special undertakings, including—
 - (a) bills of exchange transactions;
 - (b) joint ventures and accounts current;
 - (c) consignments;
 - (d) hire-purchase transactions;
 - (e) royalties;
 - (f) coupons;
 - (g) goods on sale or return;
 - (h) containers;
 - (i) issue, redemption, etc., of debentures;
 - (j) sale of plots by township owner;
 - (k) investments, share dealing and underwriting;
 - (l) farming operations;
 - (m) mining operations.

raad wat op genoemde datum van krag was in beide sowel die vraestelle oor Gevorderde Rekeningkunde as die vraestel oor Ouditkunde en die Algemene Pligte van Professionele Rekenmeesters in sy kwalifiserende eind-eksamen te slaag, vereis dat hy in die kwalifiserende eksamen moet slaag.

16. Die reëls bekendgemaak by Goewermentskennisgewing No. 372 van 15 Maart 1957, soos verbeter by Goewermentskennisgewing No. 485 van 5 April 1957 en gewysig by Goewermentskennisgewings Nos. 1542 van 4 Oktober 1957, 429 van 21 Maart 1958, 2097 van 24 Desember 1959, 822 van 17 Junie 1960, 985 van 10 November 1961 en 360 van 13 Maart 1964, word hierby ingetrek.

BYLAE A.

LEERPLANNE.

Rekeningkunde.

LET WEL.—Die belangrikheid uit die bestuursoogpunt van die interpretasie van rekeningkundige rekords en die gebruik van inligting vir beleidsbeslissings en beheerdoel- eindes word beklemtoon.

1. Die doel en geskiedenis van boekhou en rekeningkunde.
2. Die begrippe dubbelinskrywing, eienaarsbelang en winste.
3. Grootboekrekeninge en die dagboek.
4. Bronne van inligting en die aard van die dokumente en inligting waaruit die rekeningboeke opgestel word. Metodes van liassering van sodanige dokumente.
5. Die betekenis van terme wat algemeen in die handel gebruik word.
6. Boeke van eerste inskrywing, insluitende kolomvormige boeke. Boekstaving van transaksies daarin en die oorboeking in die grootboek.
7. Balansering van die grootboek. Die opstel, gebruik en beperkings van die proefbalans.
8. Die natuurlike besigheidsjaar.
9. Sluitingsposte en aansuiwerings aan die einde van die jaar.
10. Moontlike laste, insluitende onuitgevoerde kontrakte.
11. Die begrippe kapitaal en inkomste.
12. Die koste van voorraad verkoop en die rekenkundige behandeling van die voorraad voorhande.
13. Die opstel van handels- en wins- en -verliesrekeninge en balansstate.
14. Rekonsiliasiestate, insluitende die rekonsiliasie van die kasboeksaldo met die banksaldo en die grootboeksaldo met die saldo wat op 'n staat van 'n krediteur getoon word.
15. Departementele rekeninge.
16. Selfbalanserende grootboeke en kontrolerekeninge.
17. Vennootskaprekeninge, insluitende die behandeling van klandisiewaarde.
18. Die rekeninge van beperkte maatskappye, insluitende hulle statutêre boeke en gepubliseerde rekeninge (met besondere verwysing na voldoende openbaarmaking).
19. Die verantwoording van spesiale transaksies of spesiale ondernemings, met inbegrip van—
 - (a) wisseltransaksies;
 - (b) gesamentlike ondernemings en lopende rekeninge;
 - (c) versendings;
 - (d) huurkooptransaksies;
 - (e) tantième;
 - (f) koepens;
 - (g) goedere op verkoop of terugsending;
 - (h) houters;
 - (i) uitgifte, aflossing, ens., van obligasies;
 - (j) verkoop van persele deur dorpsgebiedeienaar;
 - (k) beleggings, aandeeltransaksies en onder-skrywing;
 - (l) boerderybedrywighede;
 - (m) mynboubedrywighede.

20. Preparation of accounts from incomplete records.
21. Branch accounts.
22. Foreign exchange transactions.
23. Sinking funds.
24. Provisions and capital, revenue and secret reserves.
25. Various methods of providing for depreciation and replacement of assets.
26. The double-account system.
27. Special types of periodical statements including—
 - (a) receipts and payments accounts;
 - (b) income and expenditure accounts;
 - (c) manufacturing accounts; and
 - (d) appropriation accounts.
28. Company formation (including conversion to limited liability), amalgamation, reconstruction and dissolution.
29. The valuation of goodwill, shares and debentures.
30. The principles underlying the consolidation of accounts. The purposes and advantages of consolidated accounts. The limitations of consolidated accounts and other methods of providing adequate information. The published accounts of holding companies, including consolidated accounts and other forms of group accounts.
31. The treatment of profits and losses earned prior to the adoption of a vendor's agreement and profits and losses earned by a subsidiary prior to the acquisition of its shares by the holding company.
32. The principles underlying the design of accounting systems including—
 - (a) providing management with information required for the determination of policy and for financial control; and
 - (b) providing satisfactory systems of internal check.
33. Analysis and interpretation of financial statements, including—
 - (a) source and application of funds;
 - (b) ratio analysis; and
 - (c) comparative statements.
34. Mechanisation as an aid to accounting, with particular reference to punched-card and computer systems.
35. The accounts of special undertakings regulated by statute including—
 - (a) building societies;
 - (b) banks;
 - (c) co-operative societies;
 - (d) insurance companies;
 - (e) local authorities;
 - (f) friendly societies, pension and provident funds; and
 - (g) welfare organisations.

NOTE.—Students are required only to be able to read and interpret the final accounts and to have a general knowledge of the accounting procedures of the special kinds of undertakings listed. They are not required to know specific details of the special accounting systems and detailed statutory requirements relating to specific accounts.

36. The disposition of income, the maintenance of capital and the effects of fluctuating price levels.
37. Modern developments in the accounting field.

Auditing.

1. The objects and history of auditing.
2. The qualities, qualifications and standards of conduct of an auditor.

20. Die opstel van rekeninge uit onvolledige rekords.
21. Takrekeninge.
22. Buitelandse wisseltransaksies.
23. Delgingsfondse.
24. Voorsienings en kapitaal, inkomste en geheime reserwes.
25. Verskillende metodes om voorsiening te maak vir waardevermindering en die vervanging van bates.
26. Die dubbelrekeningstelsel.
27. Spesiale tipes periodieke state, met inbegrip van—
 - (a) ontvangste- en betalingsrekeninge;
 - (b) inkomste- en uitgawerekeninge;
 - (c) vervaardigingsrekeninge; en
 - (d) wins-en-verliesverdelingsrekeninge.
28. Stigting van maatskappye (insluitende omsetting in beperkte aanspreeklikheid), amalgamasie, rekonstruksie en ontbinding.
29. Die waardering van klandisiewaarde, aandele en obligasies.
30. Die beginsels wat aan die konsolidasie van rekeninge ter grondslag lê. Die doel en voordele van gekonsolideerde rekeninge. Die beperkings van gekonsolideerde rekeninge en ander metodes van verstrekking van voldoende inligting. Die gepubliseerde rekeninge van kontrolerende maatskappye, insluitende gekonsolideerde rekeninge en ander vorms van groepeerrekeninge.
31. Die behandeling van wins en verlies gemaak voor die aangaan van 'n verkoopporeenoms en wins en verlies gemaak deur 'n filiaalmaatskappy voor die verkryging van sy aandele deur die kontrolerende maatskappy.
32. Die beginsels wat aan die ontwerp van rekeningstelsels ten grondslag lê, met inbegrip van—
 - (a) die verstrekking aan die bestuur van inligting wat nodig is vir die bepaling van beleid en vir finansiële beheer; en
 - (b) die instelling van doeltreffende stelsels van interne kontrole.
33. Ontleding en interpretasie van finansiële state, met inbegrip van—
 - (a) bronne en aanwending van fondse;
 - (b) ontleding van verhoudings; en
 - (c) vergelykende state.
34. Meganisering as rekeningkundige hulpmiddel met besondere verwysing na ponskaart- en rekenmasjienstelsels.
35. Die rekeninge van spesiale ondernemings wat by Wet gereël word, met inbegrip van—
 - (a) bouverenigings;
 - (b) banke;
 - (c) koöperatiewe verenigings;
 - (d) versekeringsmaatskappye;
 - (e) plaaslike owerhede;
 - (f) hulpverenigings, pensioen- en voorsorgfondse; en
 - (g) welsynsorganisasies.

LET WEL.—Van studente word verwag dat hulle slegs die finale rekeninge moet kan lees en interpreteer en algemene kennis moet dra van die rekeningkundige prosedures van die besondere soorte ondernemings genoem. Daar word nie verwag dat hulle die spesifieke besonderhede van die spesiale rekenkundige stelsels en die wetlike vereistes met betrekking tot spesifieke rekeninge in besonderhede moet ken nie.

36. Die aanwending van inkomste, instandhouding van kapitaal en die uitwerking van skommende pryse.
37. Moderne ontwikkelings op die gebied van rekeningkunde.

Ouditkunde.

1. Die doel en geskiedenis van ouditkunde.
2. Die eienskappe, kwalifikasies en gedragkode van 'n ouditeur.

3. The scope, nature and classifications of audits, including—
 - (a) statutory and non-statutory audits;
 - (b) complete and partial audits;
 - (c) continuous and periodical audits.
4. The conduct of an audit, including the observance of standards.
5. Audit programmes and working papers, including internal check questionnaires.
6. The law and practice relating to audits, with particular reference to companies and leading legal decisions affecting auditors.
7. The audit report.
8. A brief survey of the special duties of auditors under statutes relating to—
 - (a) banking institutions;
 - (b) building societies;
 - (c) co-operative societies;
 - (d) insurance companies;
 - (e) stockbrokers;
 - (f) friendly societies, pension and provident funds; and
 - (g) welfare organisations.
9. The rights and duties of registered accountants and auditors under the Public Accountants' and Auditors' Act, 1951.
10. Investigations.
11. The general duties of the accountant and auditor in public practice.
12. Preparation of miscellaneous reports by the accountant in practice.
13. Modern developments in accountancy and auditing.

Management and Cost Accounting.

NOTE.—The importance, from the point of view of management, of the interpretation of accounting records and the use of information for policy decisions and control purposes is stressed.

1. The objects, uses and limitations of cost accounting.
2. Elements of cost—
 - (a) materials, including the principles of stores accounting and theories and methods of valuation of materials;
 - (b) labour, including wage records, control of performance and wage incentive schemes;
 - (c) direct expenses;
 - (d) overheads, including methods of classification, allocation and recovery.
3. Administrative, selling and distribution costs.
4. Classification of costs—
 - (a) direct and indirect costs;
 - (b) fixed, semi-variable and variable costs.
5. Concepts of costs.
6. Types of cost accounts.
7. Joint and by-product costs.
8. Standard costs and budgetary control—
 - (a) (i) the meaning of standard cost and budgetary control;
 - (ii) the determination of cost centres and setting of standards;
 - (iii) accounting procedure, variance analysis and reports to management;
 - (b) (i) a detailed study of budgetary control;
 - (ii) functional budgets, fixed and variable budgets;
 - (iii) break-even analysis.
9. The relationship between cost accounts and financial accounts.
10. The design of cost accounting systems, including—
 - (a) the principles underlying the design of forms;
 - (b) the specification of procedure; and
 - (c) the preparation and interpretation of cost statements, graphs, charts and diagrams.

3. Die omvang, aard en klassifikasies van ouditerings, insluitende—
 - (a) statutêre en nie-statutêre ouditerings;
 - (b) volledige en gedeeltelike ouditerings; en
 - (c) aaneenlopende en periodieke ouditerings.
4. Die uitvoering van 'n ouditering, insluitende die handhawing van standaarde.
5. Ouditprogramme en werkpapiere, insluitende vraelyste oor interne kontrole.
6. Die wet en praktyk in verband met ouditerings met besondere aandag aan maatskappye en rigtinggewende uitsprake van die hof met betrekking tot ouditeurs.
7. Die auditverslag.
8. 'n Kort oorsig van die spesiale pligte van ouditeurs ingevolge die wette op—
 - (a) bankinstellings;
 - (b) bouverenigings;
 - (c) koöperatiewe verenigings;
 - (d) versekeringsmaatskappye;
 - (e) effektemakelaars;
 - (f) hulpverenigings, pensioen- en voorsorgfondse; en
 - (g) welsynsorganisasies.
9. Die regte en pligte van geregistreerde rekenmeesters en ouditeurs ingevolge die Wet op Openbare Rekenmeesters en Ouditeurs, 1951.
10. Ondersoek.
11. Die algemene pligte van die rekenmeester en ouditeur in die openbare praktyk.
12. Die opstel van diverse verslae deur die praktiserende rekenmeester.
13. Moderne ontwikkelings in rekeningkunde en ouditkunde.

Bestuursrekeningkunde en kosteberekening.

LET WEL.—Die belangrikheid uit die bestuursoogpunt van die interpretasie van rekeningkundige rekords en die gebruik van inligting vir beleidsbeslissings en beheerdoelendes word beklemtoon.

1. Die doel, gebruik en beperkings van kosteberekening.
2. Die koste-elemente—
 - (a) materiale, met inbegrip van die beginsels van voorraadboekhouding en die teorieë en metodes van waardering van voorrade;
 - (b) arbeid, met inbegrip van loonrekords, prestasiebeheer en loonaansporingskemas;
 - (c) direkte uitgawes; en
 - (d) bokoste, met inbegrip van metodes van indeling, toerekening en verhalings.
3. Administrasie-, verkoop- en distribusiekoste.
4. Koste-indeling—
 - (a) direkte en indirekte koste;
 - (b) vaste, semi-veranderlike en veranderlike koste.
5. Kostebegrippe.
6. Tipes kosterekeninge.
7. Gesamentlike en nuwe produktenkoste.
8. Standaardkoste en begrotingbeheer.
 - (a) (i) Die betekenis van die begrippe standaardkoste en begrotingbeheer;
 - (ii) die bepaling van kostesentra en die stel van standaarde;
 - (iii) rekeningkundige prosedure, afwykingsontleding en verslaggewing aan die bestuur;
 - (b) (i) 'n breedvoerige studie van begrotingbeheer;
 - (ii) funksionele begrotings, vaste en veranderlike begrotings;
 - (iii) gelykbreekingsontleding.
9. Die verband tussen kosterekeninge en finansiële rekeninge.
10. Die ontwerp van kosteberekeningstelsels, met inbegrip van—
 - (a) die beginsels wat aan die ontwerp van vorms ten grondslag lê;
 - (b) die spesifisering van prosedure; en
 - (c) die opstel en interpretasie van kostestate, -grafieke, -kaarte en -diagramme.

11. The use of cost and other information by management, including—
 - (a) the relationship between costs and prices;
 - (b) the elimination of waste;
 - (c) the profitability of proposed capital expenditure; and
 - (d) policy determination and modification.
12. Modern developments in the field of management accounting.

Income Tax.

1. The law and procedure in the Republic of South Africa relating to the taxation of income with particular reference to the Income Tax Act and any other relevant Acts which may be in force from time to time and to important decisions of the Courts.
2. The preparation of relative statements and the calculation of taxes payable.

NOTE.—Students are not required to memorise tax rates or the percentage of dividends deductible from the taxable incomes of persons in the various income brackets. Candidates in the Qualifying Examination will be provided with suitable tables, if these are necessary in order to answer a question.

SCHEDULE B.

PREREQUISITES TO ENTRY FOR THE QUALIFYING EXAMINATION.

[Rule 5 (1) (b).]

<i>Participating University.</i>	<i>Name of Certificate awarded by University.</i>
Potchefstroom University for Christian Higher Education	Certificate in the Theory of Accountancy.
Rhodes University.....	Certificate in the Theory of Accountancy.
University of Cape Town.....	Certificate in the Theory of Accountancy.
University of Natal.....	Certificate in the Theory of Accountancy.
University of the Orange Free State	Certificate in the Theory of Accountancy.
University of Pretoria.....	Certificate in the Theory of Accountancy.
University of South Africa....	Certificate in the Theory of Accountancy.
University of Stellenbosch....	Certificate in the Theory of Accountancy.
University of the Witwatersrand	Certificate in the Theory of Accountancy.

11. Die gebruik van koste- en ander gegewens as hulpmiddel by die bedryfsleiding, met inbegrip van—
 - (a) die verband tussen koste en pryse;
 - (b) die uitskakeling van verkwisting;
 - (c) die winsgewendheid van beoogde kapitaaluitgawe; en
 - (d) beleidsbepaling en beleidsverandering.
12. Moderne ontwikkelings op die gebied van bestuursrekeningkunde.

Inkomstebelasting.

1. Die wet en prosedure in die Republiek van Suid-Afrika in verband met die heffing van belasting op inkomste met besondere verwysing na die Inkomstebelastingwet en enige ander toepaslike wette wat van tyd tot tyd van krag mag wees en na belangrike beslissings van die houe.
2. Die opstel van die betrokke state en die berekening van die belastings betaalbaar.

LET WEL.—Daar word nie van studente verwag dat hulle die belastingtariewe of die persentasie dividende wat aftrekbaar is van die belasbare inkomste van persone in die verskillende inkomstegroepe van buite moet leer nie. Kandidate in die Kwalifiserende Eksamen sal van gepaste tabelle voorsien word indien dit vir die beantwoording van 'n vraag nodig is.

BYLAE B.

VOORVEREISTES VIR INSKRYWING VIR DIE KWALIFISERENDE EKSAMEN.

[Reël 5 (1) (b).]

<i>Deelnemende Universiteit.</i>	<i>Naam van sertifikaat deur Universiteit toegeken.</i>
Potchefstroomse Universiteit vir Christelike Hoër Onderwys	Sertifikaat in die Teorie van Rekeningkunde.
Rhodes-universiteit.....	Sertifikaat in die Teorie van Rekeningkunde.
Universiteit van Kaapstad....	Sertifikaat in die Teorie van Rekeningkunde.
Universiteit van Natal.....	Sertifikaat in die Teorie van Rekeningkunde.
Universiteit van die Oranje-Vrystaat	Sertifikaat in die Teorie van Rekeningkunde.
Universiteit van Pretoria.....	Sertifikaat in die Teorie van die Rekeningwetenskappe.
Universiteit van Stellenbosch..	Sertifikaat in die Teorie van Rekeningkunde.
Universiteit van Suid-Afrika..	Sertifikaat in die Teorie van Rekeningkunde.
Universiteit van die Witwatersrand	Sertifikaat in die Teorie van Rekeningkunde.

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Postcards (air mail).....	2c each.
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Samples.....	1c per 2 oz.

PARCELS (SURFACE MAIL)

Ordinary Parcels:

(a) Parcels (excepting agricultural and air parcels) posted in South Africa for delivery within South Africa (excepting South West Africa)	Up to 8 oz.....	5c
	Above 8 oz. up to 2 lb.....	10c
	Above 2 lb. up to 7 lb.....	30c
	Above 7 lb. up to 11 lb.....	60c
	Above 11 lb. up to 22 lb.....	110c
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	Above 8 oz. up to 1 lb.....	7c
	For every additional lb. or fraction thereof up to 11 lb.....	7c

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For Bechuanaland Protectorate.....	7c per lb. (Kazungula 16c per lb.).
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† Parcel insurance fees.....	Fee	Limits of compensation.
	5c	R10
	6c	R20
	Plus 1c for each additional R20 or part thereof up to a maximum of R400.	
Registration fee.....	5c per article.	
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	Delivery charge 5c per mile or part of a mile.	

N.B.—The postage rates on letters, postcards, aerogrammes, printed papers, commercial papers and samples to destinations in the African Postal Union [Angola; Basutoland; the Bechuanaland Protectorate; Burundi; Congo, Republic of (Leopoldville); Malagasy Republic; Malawi (formerly Nyasaland); Mozambique; South West Africa; Rhodesia; Swaziland; Zambia (formerly Northern Rhodesia)] are the same as those within South Africa for surface and air mail, respectively.

* A C.O.D. service is also available to and from the following countries of the African Postal Union: Malawi (formerly Nyasaland), Mozambique, Rhodesia and Zambia (formerly Northern Rhodesia).

† An insured parcel service is also available to Malawi (formerly Nyasaland), Mozambique, Rhodesia and Zambia (formerly Northern Rhodesia). Parcels for Malawi, Rhodesia and Zambia cannot, however, be insured for more than £120 and Mozambique for R233.

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NA BESTEMMINGS IN SUID-AFRIKA

Briewe (landpos).....	2½c vir eerste ons; 1c vir elke bykomende ons.
Briewe (lugpos).....	3c vir eerste ons; 1½c vir elke bykomende ons.
Poskaarte (landpos).....	1½c elk.
Poskaarte (lugpos).....	2c elk.
Lugbriewe.....	2½c elk.
Drukwerk.....	1c vir eerste 2 onse; ½c vir elke bykomende 2 onse.
Handelstukke.....	1c per 2 onse.
Nuusblaaië.....	½c per 4 onse per eksemplaar, Maksimum gewig per pakkie, 1 lb.
Monsters.....	1c per 2 onse.

PAKKETTE (LANDPOS)

Gewone pakkette:

(a) Pakkette (behalwe landbou- en lugpakkette) gepos in Suid-Afrika vir aflewering in Suid-Afrika (behalwe Suidwes-Afrika)	Tot 8 onse..... 5c Bo 8 onse tot 2 lb. 10c Bo 2 lb. tot 7 lb. 30c Bo 7 lb. tot 11 lb. 60c Bo 11 lb. tot 22 lb. 110c
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(b) Pakkette (behalwe lugpakkette) gepos in Suid-Afrika vir aflewering in Suidwes-Afrika	Tot 8 onse..... 5c Bo 8 onse tot 1 lb. 7c Vir elke bykomende lb. of gedeelte daarvan tot 11 lb. 7c
--	--

Vir Basoetoland, Swaziland, Mosambiek.....	7c per lb.
Betsjoeanaland-protectoraat	7c per lb. (Kazungula 16c per lb.).
Pakkette (landbou).....	2½c per lb.
Pakkette (lugpos).....	10c per ½ lb.
*K.B.A.-geld.....	Vir handelsbedrae tot en met R2..... 15c Vir elke bykomende R2 of gedeelte daarvan..... 2½c

†Pakketversekeringsgeld....	Versekerings- gelde.	Maksimum vergoeding.
	5c	R10
	6c	R20
	Plus 1c vir elke R20 of gedeelte daarvan tot 'n maksimum van R400.	

Registrasiegeld.....	5c per posstuk.
Spoedbestelgeld.....	Hanteerkoste..... 5c Afleringskoste 5c per myl of gedeelte daarvan.

L.W.—Die postariewe op briewe, poskaarte, lugbriewe, drukwerk, handelstukke en monsters na bestemmings in die Posunie van Afrika [Angola; Basoetoland; Betsjoeanaland-protectoraat; Burundi; Kongo, Republiek (Leopoldstad); Malawi (voorheen Nyassaland); Malgassiese Republiek; Mosambiek; Rhodesië; Suidwes-Afrika; Swaziland; Zambië (voorheen Noord-Rhodesië)] is dieselfde as dié binne Suid-Afrika vir land- en lugpos, onderskeidelik.

* 'n K.B.A.-diens is ook beskikbaar na en van die volgende lande van die Posunie van Afrika: Malawi (voorheen Nyassaland), Mosambiek, Rhodesië en Zambië (voorheen Noord-Rhodesië).

† 'n Versekerde pakkediens is ook beskikbaar na Malawi (voorheen Nyassaland), Mosambiek, Rhodesië en Zambië (voorheen Noord-Rhodesië). Pakkette vir Malawi, Rhodesië en Zambië kan egter nie vir meer as R120 verseker word nie en vir Mosambiek vir R233.

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