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GOEWERMENTSKENNISGEWINGS

DEPARTEMENT VAN SAMEWERKING EN ONTWIKKELING

No. R. 2414

4 November 1983

FINANSIËLE REGULASIES VIR DORPSBESTURE

Ek, George de Villiers Morrison, Adjunk-minister van Samewerking, vaardig hierby namens en in opdrag van die Minister van Samewerking en Ontwikkeling kragtens die bevoegdheid hom verleen by artikel 56 (1) van die Wet op Swart Plaaslike Besture, 1982 (Wet 102 van 1982), die regulasies uit wat in die Bylae hiervan vervat is.

G. DE V. MORRISON, Adjunk-minister van Samewerking.

(Lêer A2/17/B)

BYLAE

WOORDOMSKRYWING

1. In hierdie regulasies, tensy die sinsverband anders aandui, beteken—
 - (a) "beampte" 'n beampte in die diens van of afgegaan aan die diens van die bestuur;
 - (b) "bestuur" 'n dorpsbestuur ingestel ingevolge artikel 2 (1) (a) of (b) van die Wet en enige beampte deur 'n bestuur aangestel, handelende ooreenkomstig enige bevoegdheid wat aan die bestuur verleen is en wat ingevolge artikel 32 (1) van die Wet aan hom gedelegeer is;
 - (c) "departement" enige departement, afdeling of vertakking van die bestuur waarvan die hoof nie regstreeks verantwoordelik is aan enige senior beampte uitgesonderd die hoof- uitvoerende beampte nie;
 - (d) "departementshoof" die beampte wat die hoof van 'n departement is en wat ingevolge artikel 31 (3) van die Wet regstreeks verantwoordelik is aan die hoofuitvoerende beampte, of enige persoon wat behoorlik deur die bestuur gemagtig is om namens die departementshoof op te tree;
 - (e) "Fonds" die Kapitaalontwikkelingsfonds ingestel by regulasie 36;

GOVERNMENT NOTICES

DEPARTMENT OF CO-OPERATION AND DEVELOPMENT

No. R. 2414

4 November 1983

FINANCIAL REGULATIONS FOR VILLAGE COUNCILS

I, George de Villiers Morrison, Deputy Minister of Co-operation, on behalf and by direction of the Minister of Co-operation and Development, by virtue of the powers vested in him by section 56 (1) of the Black Local Authorities Act, 1982 (Act 102 of 1982), hereby make the regulations contained in the Schedule hereto.

G. DE V. MORRISON, Deputy Minister of Co-operation.

(File A2/17/B)

SCHEDULE

DEFINITIONS

1. In these regulations, unless the contents otherwise indicates—
 - (a) "Act" shall mean the Black Local Authorities Act, 1982 (Act 102 of 1982);
 - (b) "council" shall mean a village council established under section 2 (1) (a) or (b) of the Act and any official employed by a council acting in accordance with an authority vested in the council that has been delegated to him in terms of section 32 (1) of the Act;
 - (c) "department" shall mean any department, section or branch of the council of which the head is not directly responsible to any senior officer other than the chief executive officer;
 - (d) "Fund" shall mean the capital development fund established by regulation 36;
 - (e) "head of a department" shall mean the officer who is the head of a department and who, in terms of section 31 (3) of the Act, is directly responsible to the chief executive officer or any person duly authorised by the council to act on his behalf;

- (f) "tesourier" die tesourier van die bestuur wat be-
hoorlik deur die bestuur aangestel is;
- (g) "Wet" die Wet op Swart Plaaslike Besture, 1982
(Wet 102 van 1982),
en het enige ander woord of uitdrukking waaraan 'n
betekenis in die Wet geheg is, daardie betekenis.

TOEPASSING

2. Hierdie regulasies is van toepassing in die gebied van
elke bestuur tot tyd en wyl die bestuur sy eie verorde-
ninge betreffende finansiële aangeleenthede gemaak
het ingevolge artikel 27 (1) van die Wet.

BEGROTING

3. (1) Die jaarlikse begroting van 'n bestuur ten opsigte
van die inkomste- en uitgawerekening en die ka-
pitaalrekening word opgestel ingevolge artikel 44
van die Wet in die vorm soos uiteengesit in hier-
die regulasie.

Vorm en indeling van inkomste- en uitgawe- begrotings

- (2) (a) (i) Begrotings van inkomste en uitgawe
word kragtens artikel 44 (2) (b) van die
Wet ingedeel in die programme en sub-
programme soos in Aanhangsel A van
hierdie regulasies uiteengesit.
- (ii) Ondanks subregulasie (i) kan 'n bestuur
met die voorafverkreë goedkeuring van
die Minister enige van die programme
of subprogramme wat in genoemde
Aanhangsel A vervat is, kombineer of
verder verdeel om by plaaslike omstan-
dighede aan te pas.

Vergelykende syfers

- (b) Die staat van inkomste en uitgawe van 'n be-
stuur moet die volgende inligting bevat ten op-
sigte van elke program, subprogram en item:
- (i) Die vorige finansiële jaar se werklike
inkomste en uitgawe;
- (ii) die jongste goedgekeurde begroting;
- (iii) die beraamde uitgawe en inkomste vir
die betrokke jaar waarvoor begroot
word.

Subhoofde

- (c) Die uitgawe lyn-items van elke subprogram
word in die volgende subhoofde ingedeel:
- (i) Salarisse, lone en toelaes (personeel-
vergoeding en byvoordele).
- (ii) Ander gespesifiseerde uitgawes.
- (iii) Instandhouding.
- (iv) Leningskoste.
- (v) Bydraes tot goedgekeurde fondse.
- (vi) Kapitaal: Bydrae uit inkomste.
- (d) Alle inkomste-items word in die toepaslike
subprogram afsonderlik aangetoon met ver-
gelykende syfers soos in subregulasie (b)
vermeld.

Kapitaalbegroting

- (3) (a) Die staat van voorgestelde kapitale uitgawe
moet in die volgende kategorieë ingedeel
word:
- (i) Vaste bates (onroerend).
- (ii) Masjinerie en toerusting.
- (iii) Meubels en toerusting.
- (iv) Voertuie.

- (f) "officer" shall mean an officer in the service of
or seconded to the service of the council;
- (g) "treasurer" shall mean the treasurer of the coun-
cil duly appointed by the council;
and any other word or expression to which a meaning
has been assigned in the Act shall have the meaning
thus assigned.

APPLICATION

2. These regulations shall apply in the area of every
council until such council has made its own by-laws
relating to financial matters in terms of section 27 (1)
of the Act.

ESTIMATES

3. (1) The annual estimates of a council on the revenue
and expenditure account and the capital account
shall be drawn up in terms of section 44 of the
Act in the form prescribed in this regulation.

Form and division of revenue and expenditure estimates

- (2) (a) (i) In terms of section 44 (2) (b) of the Act,
estimates of revenue and expenditure
shall be divided into programmes and
subprogrammes as set out in Annexure
A to these regulations.
- (ii) A council may, notwithstanding sub-
paragraph (i), with the prior authority of
the Minister, combine or further divide
any of the programmes or subpro-
grammes included in the such Annexure
in order to adjust to local circumstances.

Comparative figures

- (b) The statement of revenue and expenditure of
a council shall contain the following infor-
mation in respect of every programme, sub-
programme and item:
- (i) The actual revenue and expenditure of
the previous financial year;
- (ii) the latest approved budget;
- (iii) the estimates of revenue and expendi-
ture for the particular year budgeted
for.

Subheadings

- (c) The expenditure line items of every subpro-
gramme shall be divided into the following
subheadings:
- (i) Salaries, wages and allowances (staff
compensation and fringe benefits).
- (ii) Other specified expenditure.
- (iii) Maintenance.
- (iv) Loan costs.
- (v) Contribution to approved funds.
- (vi) Capital: Contributions out of revenue.
- (d) All revenue items shall be reflected separ-
ately in the appropriate subprogramme with
the comparable figures as stated in subregu-
lation (b).

Capital budget

- (3) (a) The statement of proposed capital expendi-
ture shall be divided into the following
categories:
- (i) Fixed assets (immovable).
- (ii) Machinery and equipment.
- (iii) Furniture and equipment.
- (iv) Vehicles.

Bron van finansiering

- (b) Die bron van finansiering, hetsy uit inkomste, eie reservefondse of uit interne of eksterne leningsfondse moet aangetoon word: Met dien verstande dat indien finansiering uit leningsfondse geskied, die tydperk van terugbetaling, rentekoerse en jaarlikse leningskoste aangetoon moet word.

Beginselgoedkeuring vir kapitale uitgawes

- (c) Geen voorsiening vir kapitale uitgawe mag op enige begroting gemaak word nie tensy die beginselgoedkeuring van die Minister of die bestuur, na gelang van die geval, verkry is, en sodanige beginselgoedkeuring se verwysingsnommer moet vermeld word: Met dien verstande dat die Minister kan afsien van hierdie vereiste vir sodanige bedrae en omstandighede as wat hy mag goeddink.

Oorloopprojekte

- (d) (i) Geen projekte waarvoor daar in 'n vorige begroting reeds voorsiening gemaak is, en wat goedgekeur is, mag in 'n nuwe boekjaar voortgesit word nie tensy voldoende voorsiening in die kapitale begroting vir die nuwe jaar gemaak is.
- (ii) Sodanige projekte moet uitdruklik geïdentifiseer word tesame met die persentasie voltooiing wat reeds bereik is of die redes daarvoor in gevalle waar daar in die oorspronklike begrote jaar nog nie daarmee begin is of dit voltooi is nie.

Fondsebegroting

- (4) (a) Geen uitgawe uit 'n bestaande goedgekeurde fonds mag aangegaan word nie tensy voorsiening vir sodanige uitgawe gemaak is in die begroting van sodanige fondse, of ministeriële goedkeuring daarvoor verkry is.
- (b) 'n Begroting van uitgawe uit en bydraes tot goedgekeurde fondse moet jaarliks saam met die bedryfs- en kapitaalbegroting aan die Minister voorgelê word en die volgende inligting bevat:
- Werklike saldo aan die einde van die vorige boekjaar.
 - Beraamde bydraes, rente en ander toevoegings tot die Fonds.
 - Beraamde uitgawes uit die Fonds.
 - Beraamde saldo aan die einde van die begrotingsjaar.

Begrotingsverwysingsposnommers

- (5) In alle bedryfs-, kapitaal- en fondsebegrotingstate moet inkomste- en uitgaweprogramme, subprogramme en aktiwiteite voorsien wees van identifiserende posnommers tot bevestiging van die Minister.

Finansiële inligting verstrek te word vir opstel van konsepbegroting

- (6) (a) Nie later nie as 1 Februarie van elke jaar verstrek die tesourier aan elke hoof van 'n departement dié finansiële inligting wat hy nodig het vir die opstel vir die volgende boekjaar van konsepbegrotings ten opsigte van die inkomsterekening en die kapitaalrekening te opsigte van die betrokke departement.

Financial source

- (b) The financial source shall be indicated, albeit out of revenue, own reserve funds, internal or external loan funds: Provided that where the financing is obtained from loan funds, the period of repayment, interest rates and annual loan costs shall be reflected.

Approval in principle for capital expenditure

- (c) No provision for capital expenditure shall be made on any budget unless approval in principle has been obtained from the Minister or the council, as the case may be, and the reference number of such approval in principle shall be reflected: Provided that the Minister may deviate from this requirements for such amounts and circumstances as he may deem fit.

Carry-over projects

- (d) (i) No projects for which provision has been made and which have been approved on a previous budget, may be continued with in the new financial year unless adequate provision has been made in the capital budget for the new year.
- (ii) Such projects shall be expressly identified, together with the completion percentage already achieved or reasons in cases where they have not been commenced in the original year of budget or where they have not been completed.

Fund estimates

- (4) (a) No expenditure may be incurred against an existing approved fund unless provision has been made for such expenditure in the estimates of such fund or ministerial approval therefor has been obtained.
- (b) Estimates of expenditure from and contributions to approved funds that contain the following information shall be submitted annually to the Minister together with the trade and capital estimates:
- Actual balance at the end of the previous financial year;
 - estimated contributions, interest and other additions to the Fund;
 - estimated expenditure from the Fund; and
 - estimated balance at the end of the budget year.

Estimate reference vote numbers

- (5) Revenue and expenditure programmes, subprogrammes and activities in all trade, capital and fund statements shall be provided with identifying vote numbers to the satisfaction of the Minister.

Financial information to be furnished for preparation of draft estimates

- (6) (a) Not later than 1 February of every year the treasurer shall furnish each head of a department with such financial information as he may require for the preparation of draft estimates in respect of the revenue and capital accounts of the department concerned for the ensuing financial year.

- (b) Binne 30 dae na die ontvangs van sodanige inligting lê elke hoof van 'n departement sodanige konsepbegrotings ten opsigte van sy departement aan die tesourier voor.

Konsepbegrotings ingedien te word vir oorweging

- (7) (a) Die tesourier lê die konsepbegrotings van alle departemente, tesame met 'n opsomming daarvan en sy aanbevelings daaroor, voor aan die hoof-uitvoerende beamppte vir voorlegging aan die bestuur.
- (b) Na oorweging en aanvaarding van die begroting deur die bestuur moet dit nie later as 1 Mei vir goedkeuring aan die Minister voorgelê word.

BOEKJAAR

4. (1) Die boekjaar van 'n bestuur is die tydperk vanaf 1 Julie van 'n jaar tot 30 Junie van die daaropvolgende jaar.
- (2) Die bestuur moet 'n volledige en juiste rekening laat hou van alle bedrae wat deur hom ontvang of uitgegee is en moet so gou doenlik, maar in elk geval binne 3 maande na die afsluiting van 'n boekjaar, aan die ouditeur die volgende voorlê: 'n Balansstaat, 'n inkomste- en uitgawerekening en sodanige ander finansiële state as wat die Minister mag vereis en wat deur die burgemeester en hoof-uitvoerende beamppte onderteken is.

UITGAWE

5. Die begrotingspos waarteen die uitgawe in rekening gebring moet word, moet gespesifiseer word en indien 'n addisionele begrotingspos of 'n oorskrydingsuitgawe daarvoor nodig is, moet die bestuur daaroor besluit.

OORSKRYDINGSUITGAWE

6. (1) In alle gevalle waar die werklike uitgawe op die inkomsterekening die beraamde bedrae oorskry of na die mening van die tesourier dit kan oorskry, of waar die werklike inkomste minder as die beraamde bedrae is of na die mening van die tesourier minder kan wees, dien die hoof van die betrokke departement op versoek van die tesourier 'n skriftelike verslag in met vermelding van al die redes vir die oorskryding of tekort, al na die geval.
- (2) Die bestuur oorweeg die verslag in subregulasie (1) bedoel tesame met 'n skriftelike verslag van die tesourier in dié verband.
- (3) Wanneer die volle bedrag wat voorsien is vir 'n spesifieke doel, program of subprogram in die begroting ten opsigte van inkomsterekening nie vir daardie doel, program of subprogram aangewend is nie, mag die saldo nie vir 'n ander doel gebruik word ten einde uitgawe wat meer is as die bedrag waarvoor voorsiening gemaak is vir daardie ander doel te bestry nie tensy vooraf goedkeuring ingevolge artikel 45 (b) van die Wet van die Minister verkry is.

INVORDERING VAN EN BEHEER OOR INKOMSTE

7. (1) Die tesourier is verantwoordelik vir die invordering van alle gelde wat aan die bestuur verskuldig is en tensy hy 'n ander departement skriftelik daartoe magtig, word alle gelde deur sy departement ingevorder.

- (b) Within 30 days of receiving such information each head of a department shall submit to the treasurer such draft estimates in respect of his department.

Draft estimates to be submitted for consideration

- (7) (a) The treasurer shall submit the draft estimates of all departments, together with a summary thereof and his recommendations thereon, to the chief executive officer for submission to the council.
- (b) After consideration and acceptance of the budget by the council it shall be submitted to the Minister for approval not later than 1 May.

FINANCIAL YEAR

4. (1) The financial year of a council shall be the period from 1 July in any year to 30 June of the following year.
- (2) The council shall cause a full and correct account to be kept of all amounts received or expended by it, and shall as soon as possible, but in any case within three months of the closing of the financial year, submit to the auditor a balance sheet, a revenue and expenditure account and such other financial statements as the Minister may require, which have been signed by the mayor and chief executive officer.

EXPENDITURE

5. The vote to which the expenditure is to be charged shall be specified and the council shall make a decision if an additional vote or an excess expenditure is required.

EXCESS EXPENDITURE

6. (1) In every case where the actual expenditure on the revenue account has exceeded the estimated figures, or could exceed the estimated figures in the opinion of the treasurer, or where actual revenue is less than the estimated figures or could be less in the opinion of the treasurer, the head of the department concerned shall, at the request of the treasurer, submit a report, in writing, giving all the reasons for the excess or shortfall, as the case may be.
- (2) The council shall consider the report referred to in subregulation (1) together with a report in writing by the treasurer in connection therewith.
- (3) When the full amount provided for a specific purpose, programme or subprogramme in the estimates on the revenue account is not spent for that purpose, programme or subprogramme, the balance shall not be used for some other purpose in order to meet expenditure in excess of an amount provided for that other purpose, unless prior approval in terms of section 45(b) of the Act has been obtained from the Minister.

COLLECTION AND CONTROL OF REVENUE

7. (1) The treasurer shall be responsible for the collection of all moneys due to the council and, unless he authorises another department in writing to do so, all moneys shall be collected by his department.

- (2) Alle gelde wat ingevolge subregulasie (1) deur 'n ander departement ingevorder is, word aan die departement van die tesourier oorbetal, of, met die skriftelike goedkeuring van die tesourier, in die bankrekening van die bestuur gestort.
- (3) Alle gelde wat ingevolge subregulasies (1) en (2) ingevorder is, word daagliks gebalanseer of op sulke gesette tyë en op so 'n wyse as wat die tesourier skriftelik bepaal, en in die bank gestort.
- (4) Geen gelde wat aan die bestuur verskuldig is, mag sonder die goedkeuring van die Minister as onverhaalbaar afgeskryf word nie.
- (5) Die ontvangs van alle gelde ingevolge subregulasies (1) en (2) ingevorder, word onverwyld erken deur die uitreiking van 'n genummerde amptelike kwitansie of op 'n ander wyse wat deur die tesourier goedgekeur is.
- (6) Geen verandering mag aangebring word op 'n kwitansie of ander vorm van erkenning van ontvangs wat ingevolge subregulasie (5) uitgereik is nie en indien 'n fout daarin voorkom, moet sodanige kwitansie of ander vorm van erkenning van ontvangs onmiddellik gekanselleer word en 'n nuwe kwitansie of ander vorm van erkenning van ontvangs in die plek daarvan uitgereik word.
- (7) 'n Kwitansie of ander vorm van erkenning van ontvangs wat ingevolge subregulasie (6) gekanselleer is, en alle duplikate daarvan, moet deur die verantwoordelike beamppte geteken en gemerk word "GEKANSELLEER" en in veilige bewaring gehou word.
- (8) Die beamppte wat verantwoordelik is vir die ontvangs en uitbetaling van gelde moet, wanneer hy sy daaglikse pligte afgehandel het, sy registers en kontant balanseer en die akkuraatheid van sy balans moet gesertifiseer word op die wyse wat die tesourier bepaal.
- (9) As die bedrag geld in 'n beamppte se besit minder is as dié wat hy aan die bestuur moet verantwoord, maak hy 'n aantekening van die tekort in die betrokke register, rapporteer dit aan sy hoof en vergoed hy die tekort op dieselfde dag van ontstaan van die tekort, of, in 'n geval waar die beamppte nie in staat is om die tekort goed te maak nie, word die bedrag van die tekort onverwyld aan die hoof- uitvoerende beamppte gerapporteer wat die geval moet ondersoek en kan magtig dat die tekort aangeteken word as 'n bedrag wat die verantwoordelike beamppte aan die bestuur verskuldig is en word die geval verder hanteer ooreenkomstig artikel 46 van die Wet.
- (10) As die bedrag geld in 'n beamppte se besit groter is as dié wat hy aan die bestuur moet verantwoord, moet hy sodanige groter bedrag op dieselfde dag as waarop dit ontstaan het, in die register aanteken, dit aan sy hoof rapporteer en deur die uitreiking van 'n amptelike kwitansie as inkomste van die bestuur in rekening bring.

FORMELE TENDERS EN KONTRAKTE

8. (1) Hierdie regulasies is van toepassing in alle gevalle waar leweransies en dienste vir die bestuur verkry en enige eiendom van die hand gesit moet word: Met dien verstande dat geen bepaling in hierdie regulasies vervat, van toepassing is nie op die koop van voorrade, leweransies of dienste van, of op die verkoop van voorrade, leweransies of dienste aan 'n Staatsdepartement, plaaslike bestuur of soortgelyke liggaam.

- (2) All moneys collected by another department in terms of subregulation (1) shall be paid over to the department of the treasurer or, with the written approval of the treasurer, paid into the council's bank account.
- (3) All moneys collected in terms of subregulations (1) and (2) shall be balanced daily or at such regular intervals and in such a manner as the treasurer may determine, in writing, and be paid into the bank.
- (4) Except with the approval of the Minister no moneys due to the council shall be written off as irrecoverable.
- (5) All moneys collected in terms of subregulations (1) and (2) shall forthwith be brought into account by the issue of a numbered official receipt or in any other manner approved by the treasurer.
- (6) No alterations shall be made on a receipt or any other form of acknowledgement issued in terms of subregulation (5) and if any error occurs in it, such receipt or other form of acknowledgement, shall be cancelled immediately and another receipt or other form of acknowledgement issued in its stead.
- (7) A receipt or any other form of acknowledgement that is cancelled in terms of subregulation (6), and all duplicates thereof, shall be signed by the responsible officer and marked "CANCELLED" and kept in safe custody.
- (8) The officer responsible for the collection and the paying out of moneys shall upon completion of his daily duties balance his registers and cash and the accuracy of his balance shall be certified in the manner prescribed by the treasurer.
- (9) If the amount of money in an officer's possession is less than that for which he is accountable to the council, he shall make an entry recording the deficiency in the register concerned, shall report the deficiency to his chief and shall on the same day make good the deficiency or, in the event of the officer not being able to make good the deficiency forthwith, the amount of the deficiency shall immediately be reported to the chief executive officer, who shall investigate the matter, and who may authorise that the shortfall be entered as an amount owing to the council by the responsible officer and the matter shall be further dealt with in terms of section 46 of the Act.
- (10) If the amount of money in an officer's possession is greater than that for which he is accountable to the council, he shall on the same day on which the excess arises record such excess amount in the register, report the excess to his chief and bring it into account as revenue of the council by the issue of an official receipt.

FORMAL TENDERS AND CONTRACTS

8. (1) These regulations shall be applicable in all cases where supplies and services for the council are to be obtained and any property is to be disposed of: Provided that no provision contained in these regulations shall apply to the purchase of stores, supplies or services from, or the sale of stores supplied or services to, a Government department, local authority or similar body.

- (2) Voordat die bestuur enige kontrak aangaan vir die uitvoering van enige werke vir of ten behoewe van die bestuur of vir die koop of verkoop van enige goedere deur die bestuur ter waarde of vir die bedrag van R10 000 of meer, of soos van tyd tot tyd deur die Minister bepaal, gee hy minstens 14 volle dae kennis in 'n Afrikaanstalige en 'n Engelstalige nuusblad wat in die bestuur se gebied sirkuleer, en bring by die kantoor van die bestuur 'n kennisgewing op 'n kennisgewingbord aan van sy voorneme om sodanige kontrak aan te gaan, waarin die doel van die kontrak gemeld word en waarin enige persoon wat bereid is om sodanige kontrak aan te gaan, versoek word om 'n tender vir dié doel by die bestuur in te dien. Met dien verstande dat die voorafgaande bepalings nie van toepassing is nie waar die bestuur, ná oorweging van 'n verslag van die hoof-uitvoerende beampte, van mening is dat die voorgename kontrak 'n dringende geval of 'n spesiale geval van noodsaaklikheid is waar daar afgesien behoort te word van die vra van tenders of, waar die voorgename kontrak vir die verkoop of koop van goedere is, dat sodanige goedere by openbare veiling gekoop of verkoop moet word.

INFORMELE TENDERS

9. (1) (a) As daar redelikerwys verwag kan word dat die koste van werke, geboue of dienste of die koste van 'n leweransie of 'n ander diens hoogstens R10 000 sal wees, of 'n bedrag wat die Minister van tyd tot tyd bepaal, kan die bestuur informele tenders of prysopgawes daarvoor vra.
- (b) Minstens twee skriftelike informele tenders moet aangevra word.
- (2) As daar redelikerwys verwag kan word dat die koste van werke, geboue of dienste of die koste van 'n leweransie of 'n ander diens hoogstens R5 000 sal wees, of 'n bedrag wat die Minister van tyd tot tyd bepaal, kan die tesourier tesame met die departementshoof informele tenders of prysopgawes daarvoor vra. Met dien verstande dat indien die bedrag R1 000 oorskry, die informele tenders skriftelik moet wees.
- (3) (a) Die bevoegdheid om 'n informele tender of prysopgawe kragtens subregulasie (2) aan te neem, berus by die departementshoof mits dit die laagste tender is, en hy moet sy beslissing aanteken op 'n vergelykende staat van alle betrokke ontvange tenders of prysopgawes. Met dien verstande dat as die enigste tender of 'n ander tender as die laagste tender aangeneem word, hy die name moet aandui van die persone wat gevra is om te tender, en moet sertifiseer dat die tender redelik en billik is.
- (b) 'n Verslag van elke transaksie ten bedrae van meer as R1 000 of 'n bedrag wat die Minister van tyd tot tyd bepaal, moet aan die bestuur voorgelê word.

VRA VAN TENDERS

10. Wanneer dit nodig word om 'n tender vir 'n leweransie of diens te vra, verskaf die departementshoof skriftelik aan die hoof-uitvoerende beampte volledige besonderhede van sodanige leweransie of diens in sodanige vorm as wat hy vir die vra van sodanige tenders nodig ag.

- (2) Before the council enters into any contract for the execution of any works for or on behalf of the council or the purchase or sale of any goods by the council to the value or for the amount of R10 000 or more or as determined by the Minister from time to time, it shall give at least 14 clear days' notice in an Afrikaans and an English newspaper circulating within the area of the council and shall affix on a notice-board at the council's office a notice of its intention to enter into such contract, expressing the purpose thereof and inviting any person willing to enter into such contract to submit a tender for that purpose to the council: Provided that the foregoing provisions shall not apply where the council, after considering a report of the chief executive officer, is of the opinion that the proposed contract is an emergency or is a special case of necessity for which the calling of tenders should be dispensed with or, where the proposed contract is for the sale or purchase of goods, that such goods should be sold or purchased by public auction.

INFORMAL TENDERS

9. (1) (a) If it can reasonably be accepted that the cost of works or buildings or services or the cost of a supply or other services will not exceed R10 000 or an amount determined by the Minister from time to time, the council may invite informal tenders or quotations therefor.
- (b) At least two written informal tenders shall be called for.
- (2) If it can reasonably be accepted that the cost of works or buildings or services or the cost of a supply or other service will not exceed R5 000 or an amount determined by the Minister from time to time, the treasurer together with the head of the department may invite informal tenders or quotations therefor: Provided that should the amount exceed R1 000 the informal tenders shall be furnished in writing.
- (3) (a) The authority to accept an informal tender or quotation in terms of subregulation (2) shall be vested in the head of the department, provided it is the lowest tender, and he shall record his decision on a comparative schedule of all relative tenders or quotations received: Provided that where the only tender or a tender other than the lowest tender is accepted, the names of the persons invited to tender shall be stated by him and he shall certify that the tender is fair and reasonable.
- (b) A report on each transaction for an amount exceeding R1 000 or an amount determined by the Minister from time to time, shall be submitted to the council.

CALLING FOR TENDERS

10. When it becomes necessary to call for any tender for a supply or service, the head of the department shall furnish the chief executive officer, in writing, with full particulars of such supply or service in such form as he deems necessary for the calling for such tenders.

TENDERKENNISGEWINGS EN BESONDERHEDE

11. (1) Benewens enige ander besonderhede, moet elke tenderkennisgewing die adres bevat waarheen tenders gestuur moet word, die sluitingsdatum en -uur vir ontvangs daarvan en die tydperk van geldigheid van ingediende tenders: Met dien verstande dat die hoof- uitvoerende beampte 'n tenderaar kan nader om sy toestemming te verkry tot verlenging van die geldigheidsduur van 'n tender ná die bepaalde datum en uur.
- (2) Sodra 'n tenderkennisgewing gepubliseer is, mag geen wysiging aan of byvoeging by die besonderhede daarin vervat aan enige tenderaar of voornemende tenderaar meegedeel word sonder die voorafverkreë goedkeuring van die hoof- uitvoerende beampte nie: Met dien verstande dat, na goedgekeurde wysiging of byvoeging paslik bekendgemaak kan word.

INLIGTING WAT DEUR TENDERAAR VERSTREK MOET WORD

12. (1) In enige tender vir 'n leweransie moet die tenderaar sertifiseer dat die artikel of artikels waarop die tender betrekking het—
 - (a) plaaslik vervaardig is uitsluitlik of hoofsaaklik uit grondstowwe wat in die Republiek geproduseer is;
 - (b) plaaslik vervaardig is uitsluitlik of hoofsaaklik uit grondstowwe wat ingevoer is;
 - (c) plaaslik vervaardig is uit ingevoerde voorrade in die Republiek gehou; of
 - (d) ingevoer is.
- (2) Waar enige artikel of die grondstowwe waaruit dit vervaardig is, ingevoer is of moet word, moet die land van herkoms gemeld word.
- (3) Elke tenderaar wat in aanmerking kom vir voorkeur ingevolge regulasie 24, moet in sy tender aandui op watter persentasie voorkeur hy aanspraak maak en hy moet sertifiseer dat sodanige voorkeur na sy beste wete, oortuiging en ondervinding en nadat hy die koste volledig en noukeurig ondersoek het, juis is en ooreenstem met die werklike plaaslike inhoud: Met dien verstande dat die hoof- uitvoerende beampte te eniger tyd kan eis dat die aanspraak op voorkeur deur 'n beëdigde verklaring of dokumentêre bewys gestaaf word.

INDIENING VAN TENDERS

13. (1) Elke tender moet skriftelik en, waar van toepassing, op die voorgeskrewe tendervorm en in 'n verseëelde omslag waarop die tendernommer en aard van die leweransie of diens en sluitingsdatum geëndosseer is, aan die hoof- uitvoerende beampte gerig word sodat dit hom voor of op die bepaalde datum en uur bereik.
- (2) Wanneer enige tender oop ontvang word of sonder dat die tendernommer of aard van die leweransie of diens of sluitingsdatum daarop geëndosseer is, vergewis die hoof- uitvoerende beampte hom van die inhoud daarvan en nadat hy die datum van ontvangs, die toestand waarin dit ontvang is en, waar nodig, die tendernommer, sluitingsdatum en aard van die leweransie of diens waarvoor getender word op die omslag aangegeven het, verseël hy sodanige omslag.

NOTICE OF TENDER AND PARTICULARS

11. (1) In addition to any other particulars, each notice of tender shall contain the address to which tenders must be sent, the closing date and hour for the receipt thereof and the period of validity of tenders submitted: Provided that the chief executive officer may approach a tenderer to obtain his permission for the extension of the period of validity of a tender beyond the specified date and hour.
- (2) As soon as a notice of tender has been published, no amendment or addition to the particulars contained therein shall be communicated to any tenderer or prospective tenderer without the prior approval of the chief executive officer: Provided that, at the discretion of the chief executive officer, any approved amendment or addition may suitable be made known.

INFORMATION TO BE FURNISHED BY TENDERER

12. (1) In any supply tender the tenderer shall certify that the article or articles to which the tender relates—
 - (a) have been manufactured locally exclusively or mainly from raw materials produced in the Republic;
 - (b) have been manufactured locally exclusively or mainly from imported raw materials;
 - (c) have been manufactured locally from imported stocks held in the Republic; or
 - (d) have been imported.
- (2) Where any article or the raw materials from which it is manufactured have been or have to be imported, the country of origin shall be mentioned.
- (3) Every tenderer who is eligible for preference in terms of regulation 24 shall indicate in his tender the percentage which he claims and shall certify that to the best of his knowledge, belief and experience and after the costs have been fully and carefully investigated by him, such preference is correct and is in accordance with the actual local content: Provided that the chief executive officer may at any time demand that the claim for preference be supported by a sworn statement or by documentary proof.

SUBMISSION OF TENDERS

13. (1) Each tender shall be addressed to the chief executive officer in writing and, where applicable, on the prescribed tender form and in a sealed cover on which the tender number and the nature of the supply or service and closing date are endorsed, so as to reach him on or before the specified date and hour.
- (2) When any tender is received open or without the tender number or nature of the supply or service or closing date endorsed thereon, the chief executive officer shall satisfy himself of the contents thereof, and after noting on the cover the date of receipt, the condition in which received and, where necessary the tender number, closing date and nature of the supply or service tendered for, he shall seal such cover.

- (3) Die hoof- uitvoerende beampte bring elke geval waarmee ingevolge subregulasie (2) gehandel is, onder die aandag van die bestuur wat enige sodanige tender kan verontagsaam.
- (4) 'n Tender wat per telegram voor of op die bepaalde datum of uur ontvang word, word toegelaat mits die naam van die tenderaar, die tendernommer, alle pryse wat die totale aard opmaak van die leweransie of diens en die tenderprys duidelik daarin vermeld word: Met dien verstande dat sodanige tender nie oorweeg word nie, tensy dit bevestig word deur 'n tender op die voorgeskrewe tendervorm wat binne 24 uur na die bepaalde datum en uur in die besit van die hoof- uitvoerende beampte moet wees.
- (5) Behoudens die bepalinge van subregulasies (4) en (6), word 'n tender wat ná die bepaalde datum en uur ontvang is, nie oorweeg nie en word die tenderaar daarvan in kennis gestel: Met dien verstande dat as sodanige tender die enigste tender vir die betrokke leweransie of diens is en voor of op die bepaalde datum en uur gepos is, die bestuur sodanige tender kan oorweeg.
- (6) Nieteenstaande die bepalinge van subregulasie (5) kan die bestuur 'n tender wat laat ontvang is, oorweeg as hy oortuig is—
 - (a) dat die tender betyds gepos is, maar in die pos vertraag is;
 - (b) in die geval van 'n telegrafiese tender, dat dit voor of op die bepaalde datum en uur in die bestuur se kantoor ontvang is; of
 - (c) dat die tender laat ontvang is as gevolg van omstandighede buite die beheer van die tenderaar en wat hy nie redelikerwys kon voorsien het nie.
- (7) Alle tenders word vir oorweging aanvaar op voorwaarde dat die tenderaar hom ten volle op die hoogte gestel het van die bepalinge van hierdie regulasies en onderneem om hom ten volle daardeur te laat bind.

OOPMAAK VAN TENDERS

14. (1) Op die bepaalde uur word alle tenders deur die hoof- uitvoerende beampte in die openbaar oopgemaak in die teenwoordigheid van die tesourier en die departementshoof wat by die tender betrokke is.
- (2) Sodra 'n tender oopgemaak is—
 - (a) lees die hoof- uitvoerende beampte of die beampte deur die bestuur aangewys die naam van die tenderaar uit;
 - (b) word die amptelike stempel van die bestuur daarop geplaas asook die handtekeninge van die persoon wat dit oopgemaak het en van die persone in wie se teenwoordigheid dit oopgemaak is soos voorgeskryf in subregulasie (1);
 - (c) word die naam van die tenderaar aangeteken in 'n register wat vir daardie doel gehou word; en
 - (d) bring die persoon wat die tender oopgemaak het onverwyld sy voorletters aan teenoor elke veranderde syfer in die tenderdokumente.
- (3) Wanneer 'n tender uit een enkele item bestaan, word die bedrag wat getender word uitgelees wanneer dit oopgemaak word, maar wanneer dit uit meer as een item bestaan, besluit die hoof- uitvoerende beampte of die beampte deur die bestuur aangewys na goedgekeurde of elke item of slegs die totale prys uitgelees moet word.

- (3) The chief executive officer shall bring each case dealt with in accordance with subregulation (2) to the notice of the council, which may disregard any such tender.
- (4) A telegraphic tender received on or before the specified date and hour shall be allowed provided that name of the tenderer, the tender number, all prices which make up the total nature of the supply or service and the tender price are clearly stated therein: Provided that such tender shall not be considered unless it is confirmed by a tender on the prescribed tender form which must be in the possession of the chief executive officer within 24 hours of the specified date and hour.
- (5) Subject to the provisions of subregulations (4) and (6), a tender received after the specified date and hour shall not be considered and the tenderer shall be notified thereof: Provided that if such tender is the only tender for the supply or service concerned and it was posted on or before the specified date and hour, the council may consider such tender.
- (6) Notwithstanding the provisions of subregulation (5), the council may consider a tender which is received late if it is satisfied—
 - (a) that the tender was posted in time, but delayed in the post;
 - (b) in the case of a telegraphic tender, that it was received in the council's office on or before the specified date and hour; or
 - (c) that the tender was received late owing to circumstances which were beyond the control of the tenderer and which could not reasonably have been foreseen by him.
- (7) All tenders shall be accepted for consideration subject to the condition that the tenderer has fully acquainted himself with, and undertakes to be fully bound by, the provisions of these regulations.

OPENING OF TENDERS

14. (1) At the specified hour, all tenders shall be opened in public by the chief executive officer in the presence of the treasurer and the head of the department concerned with the tender.
- (2) As soon as a tender has been opened—
 - (a) the chief executive officer or the officer designated by the council shall read out the name of the tenderer;
 - (b) there shall be placed upon it the official stamp of the council and the signatures of the person who opened it and of the persons in whose presence it was opened as prescribed in subregulation (1);
 - (c) the name of the tenderer shall be recorded in a register kept for that purpose; and
 - (d) the person who opened the tender shall immediately place his initials under every altered figure in the tender documents.
- (3) When a tender consists of one single item, the amount tendered shall be read out when it is opened, but when it consists of more than one item, the chief executive officer or the officer designated by the council shall in his discretion decide whether each of the prices or only the total price should be read.

- (4) Nadat die tenders in die register in subregulasie (2) (c) genoem, aangeteken is, word hulle aan die verteenwoordiger van of die betrokke departement of die departement van die tesourier oorhandig en hy erken ontvangs daarvan deur die register te teken.
- (5) Enige deposito of sekuriteit wat saam met die tenders ontvang is, word onverwyld oorhandig aan die tesourier wat 'n kwitansie daarvoor uitreik.

OORWEGING VAN TENDERS

15. (1) Die hoof van die betrokke departement stel ondersoek in en doen aanbevelings by die hoof-uitvoerende beampte ten opsigte van die tenders in regulasie 14 bedoel.
- (2) By die doen van 'n aanbeveling ingevolge subregulasie (1) neem die departementshoof in ooreenstemming met die tesourier die volgende in aanmerking:
 - (a) Die bepalinge van regulasie 24; en
 - (b) die finansiële posisie van die tenderaar en sy vermoë om die goedere te vervaardig en te lewer.
- (3) Nadat die departementshoof 'n aanbeveling kragtens subregulasie (1) gedoen het, lê die hoof-uitvoerende beampte die tenders aan die bestuur voor tesame met—
 - (a) 'n vergelykende staat van die tenders in 'n vorm deur die bestuur vereis;
 - (b) sy aanbeveling en die redes daarvoor;
 - (c) 'n verklaring dat die tenderprys as billik en redelik beskou word in die geval waar die tender wat vir aanname aanbeveel word, die enigste tender is; en
 - (d) sy redes waarom die aanname van 'n tender in belang van die bestuur geag word, in die geval waar sodanige tender nie die laagste tender is nie.
- (4) Die finansiële bepalinge van 'n tenderkontrak wat die bestuur van plan is om aan te gaan, word na die tesourier verwys vir sy aanbevelings daarvoor voordat die kontrak aangegaan word.
- (5) Die tesourier hou ten opsigte van elke kontrak wat deur die bestuur aangegaan word 'n rekord waarin die finansiële regte en verpligtinge van die bestuur kragtens sodanige kontrak uiteengesit word en teken in daardie rekord deurlopend elke betaling aan wat ingevolge die kontrak deur of aan die bestuur gedoen is.
- (6) (a) Die bestuur mag geen sodanige tender oorweeg of 'n kontrak sluit voordat volledige en identiese besonderhede verstrekkend is aan iedere persoon wat binne 3 dae nadat genoemde kennisgewing die eerste maal gepubliseer of aangeplak is, daarom by die bestuur aansoek gedoen het nie.
- (b) Sodanige besonderhede moet binne 10 dae nadat die kennisgewing die eerste maal gepubliseer of aangeplak is, deur die bestuur aan die applikante verstrekkend word.

- (4) After being recorded in the register referred to in subregulation (2) (c), the tenders shall be handed over to either the representative of the department concerned or the department of the treasurer and he shall acknowledge receipt thereof by signing the register.

- (5) Any deposit or security received with the tenders shall forthwith be handed to the treasurer who shall furnish a receipt therefor.

CONSIDERATION OF TENDERS

15. (1) The head of the department concerned shall investigate and make recommendations to the chief executive officer in regard to the tenders referred to in regulation 14.
- (2) When making a recommendation in terms of subregulation (1), the head of the department in consultation with the treasurer shall take the following into consideration:
 - (a) The provisions of regulation 24; and
 - (b) the financial standing of the tenderer and his ability to manufacture and deliver the goods.
- (3) After the head of the department has made a recommendation in terms of subregulation (1), the chief executive officer shall present the tenders to the council together with—
 - (a) a comparative schedule of the tenders in a form required by the council;
 - (b) his recommendation and the reasons therefor;
 - (c) a statement that the tender price is regarded as fair and reasonable in the event of the tender recommended for acceptance being the only one; and
 - (d) his reasons why the acceptance of a tender is deemed to be in the council's interests in the event of such tender not being the lowest.
- (4) The financial provisions of a tender contract which the council intends to conclude shall be referred to the treasurer for him to make his recommendations thereon before the conclusion of the contract.
- (5) The treasurer shall in respect of every contract concluded by the council keep a record in which the financial rights and obligations of the council thereunder are set forth and shall enter in that record currently every payment made by or to the council in terms of that contract.
- (6) (a) The council shall not consider any such tender or conclude the contract until full and identical particulars have been supplied to every person applying to the council therefor within three days after the said notice was first published or affixed.
- (b) Such particulars shall be supplied to the applicants by the council within 10 days after the notice was first published or affixed.

- (7) Geen lid of beampte van die bestuur mag aan enige persoon uitgesonderd 'n lid of beampte van die bestuur wat in die loop van sy ampspligte by die tender betrokke is, enige inligting wat op die tender betrekking het en in enige verslag van 'n beampte, konsultant of ander raadgewer van die bestuur vervat is, openbaar nie. Met dien verstande dat hierdie regulasie nie van toepassing is nie op enige deel van 'n verslag van 'n beampte, konsultant of ander raadgewer van die bestuur wat geopenbaar is in 'n verslag van die hoof- uitvoerende beampte wat nie vir die vertroulike inligting van die bestuur alleen bedoel is nie.

MONSTERS

16. (1) (a) Die hoof-uitvoerende beampte tref reëlins vir die sistematiese inspeksie, neem van monsters en toetsing van alle leweransies.
(b) Aflewerings wat nie voldoen aan die spesifikasies of goedgekeurde monsters nie of wat afwyk van die standaard in die tender of kontrak aangedui, word afgekeur.
- (2) Die tender of kontrak moet 'n voorwaarde bevat dat, in geval van afkeuring, die leweransier aanspreeklik is vir alle koste en uitgawes aangegaan as gevolg van die afkeuring ingevolge subregulasie (1) (b).
- (3) Monsters wat deur tenderaars verskaf word, word op hulle eie koste en risiko aangestuur. Met dien verstande dat die monsters terugbesorg kan word na goeëdunke van die departementshoof wat in die betrokke tenderdokumente daarvoor voorsiening kan maak.

GEBRUIK VAN HANDELSNAME

17. Die gebruik van handelsname en die vermelding van patentartikels moet sover moontlik in alle tendervorms vermy word, maar waar sodanige gebruik of vermelding noodsaaklik is om die styl, tipe of gehalte van 'n vereiste artikel aan te dui, moet die woorde "of soortgelyke" of die woorde "of gelykstaande" bygevoeg word.

JURISDIKSIE

18. (1) Ten opsigte van elke kontrak wat deur die aanname van 'n tender geskep word, moet elke tenderaar 'n plek in die Republiek aanwys en dit in sy tender spesifiseer as sy *domicilium citandi et executandi* waar alle prosesstukke aan hom beteken kan word.
- (2) Elke tenderaar bind hom om die jurisdiksie van die landdroshof te aanvaar.
- (3) Elke buitelandse tenderaar moet in sy tender die naam meld van sy gevolmagtigde agent in die Republiek wat met die nodige regsbevoegdheid beklee is en behoorlik aangestel is om enige kontrak te onderteken.

SEDEER VAN KONTRAKTE

19. 'n Tenderaar of kontrakteur mag nie sy kontrak laat vaar of dit aan iemand anders oordra, afstaan, sedeer of onderverhuur sonder die voorafverkreë skriftelike goedkeuring van die bestuur nie.

TRANSAKSIES MET BEAMPTES EN RAADSLEDE

20. (1) Met behoorlike inagneming van die bepalings van artikels 16 en 17 van die Wet mag geen transaksie van koop, verkoop, verhuur of huur met 'n beampte of werknemer van die bestuur aangegaan word sonder die goedkeuring van die bestuur nie. Met dien verstande dat hierdie bepaling nie van toepassing is nie waar sodanige transaksie aangegaan is—
(a) as gevolg van die aanname van 'n tender;

- (7) No member or officer of the council shall disclose to any person other than a member or officer of the council who in the course of his official duties is concerned with the tender any information relating to it contained in any report of an officer, consultant or other adviser of the council: Provided that this regulation shall not apply to any part of a report of an officer, consultant or other adviser of the council, which is disclosed in a report of the chief executive officer not intended for the confidential information of the council only.

SAMPLES

16. (1) (a) The chief executive officer shall make arrangements for the systematic inspection, sampling and testing of all supplies.
(b) Deliveries which do not comply with the specifications or approved samples, or which deviate from the standard indicated in the tender or contract, shall be rejected.
- (2) The tender or contract shall contain a condition that, in the event of rejection, the supplier shall be responsible for all costs and expenses incurred as a result of the rejection in terms of subregulation (1) (b).
- (3) Samples submitted by tenderers shall be transmitted at their own cost and risk: Provided that the returning thereof shall be at the discretion of the head of the department, who may make provision therefor in the relevant tender documents.

USE OF TRADE NAMES

17. The use of trade names and the mention of patent articles shall be avoided as far as possible in all tender forms but where such use or mention is essential in order to indicate the style, type or quality of a required article, the words "or similar" or "or equivalent" shall be added.

JURISDICTION

18. (1) In respect of each contract created by the acceptance of a tender, each tenderer shall indicate a place in the Republic and specify it in his tender as his *domicilium citandi et executandi* where all legal process may be served on him.
- (2) Each tenderer shall bind himself to accept the jurisdiction of the magistrate's court.
- (3) Each foreign tenderer shall state in his tender the name of his accredited agent in the Republic in whom the necessary legal competence is vested and who has been duly appointed to sign any contract.

CEDING OF CONTRACTS

19. A tenderer or contractor shall not abandon his contract or transfer, assign, cede or sublet his contract to any other person without previously having obtained the written permission of the council.

TRANSACTIONS WITH OFFICERS AND MEMBERS OF THE COUNCIL

20. (1) Having due regard to the provisions of sections 16 and 17 of the Act, no transaction of sale, hire, lease or purchase shall be entered into with an officer or employee of the council without the approval of the council: Provided that this provision shall not apply where such transaction is, entered into—
(a) as a result of the acceptance of a tender;

- (b) as gevolg van 'n verkoping op 'n openbare veiling; of
 - (c) teen tariewe voorgeskryf vir die algemene publiek.
- (2) Die bepalings van subregulasie (1) is *mutatis mutandis* op lede van die bestuur van toepassing: Met dien verstande dat goedkeuring vooraf van die Minister verkry moet word.

SEKERHEIDSTELLING

21. (1) Sekerheid word van 'n kontrakteur geëis slegs ten opsigte van 'n kontrak waar—

- (a) betaling aan die bestuur gedoen moet word;
- (b) bestuurseiendom aan 'n kontrakteur oorhandig moet word; of
- (c) die bestuur voor die vra van tenders aldus besluit het:

Met dien verstande dat die hoof- uitvoerende beampte van sodanige sekerheid kan afsien in die geval van 'n diens waarvan die waarde R5 000 of minder is, nadat hy hom daarvan vergewis het dat die belange van die bestuur voldoende beskerming geniet.

- (2) Tensy die bestuur in 'n besondere geval anders aanbeveel, word die sekerheid wat ingevolge subregulasie (1) vereis moet word, soos volg bepaal:
- (a) Die beraamde bedrag wat aan die bestuur betaal moet word; of
 - (b) die waarde van die bestuurseiendom wat aan die kontrakteur oorhandig moet word; of
 - (c) 10 persent van die waarde van die kontrak in die geval van 'n kontrak vermeld in regulasie 20 (1) (c).
- (3) Sekerheid moet bestaan uit—
- (a) 'n garansie deur 'n bank, versekeringsmaatskappy of garansië korporasie geregistreer by die Registrateur van Finansiële Instellings; of
 - (b) 'n kontantdeposito; of
 - (c) sodanige ander sekerheid as wat die bestuur goedkeur.

TERUGTREKKING VAN TENDER EN VERSUIM OM KONTRAK UIT TE VOER

22. (1) As 'n tenderaar sy tender wysig of terugtrek na die bepaalde datum en uur maar voordat hy van die aanname daarvan in kennis gestel is, of as 'n tenderaar nadat hy in kennis gestel is dat sy tender aangeneem is—
- (a) kennis gee van sy onvermoë om die kontrak ooreenkomstig sy tender uit te voer; of
 - (b) versuim om binne die tydperk in die tendervoorwaardes bepaal of enige verlengde tydperk deur die bestuur bepaal, 'n kontrak te teken of die sekerheid ingevolge regulasie 21 geëis, te stel; of
 - (c) versuim om uitvoering aan die kontrak te gee,

moet hy alle addisionele uitgawes betaal wat die bestuur sal moet aangaan by die vra van nuwe tenders, of die verskil betaal tussen sy tender en 'n minder gunstige tender wat ingevolge subregulasie (2) aangeneem is asook enige verlies wat mag voortvloei uit die nie-uitvoering van sy kontrakverpligtinge: Met dien verstande dat die bestuur 'n tenderaar kan vrystel van die bepalings van hierdie subregulasie indien hy van oordeel is dat die omstandighede dit regverdig.

- (b) as a result of a sale at a public auction; or
- (c) at tariff rates prescribed for the general public.

- (2) The provisions of subregulation (1) shall apply *mutatis mutandis* to members of the council: Provided that the prior approval of the Minister shall be obtained.

FURNISHING OF SECURITY

21. (1) Security shall be demanded from a contractor only in respect of a contract where—

- (a) payment is to be made to the council;
- (b) the council's property is to be handed over to a contractor; or
- (c) the council, prior to the invitation of tenders, so decides:

Provided that the chief executive officer may dispense with such security in the case of a service the value of which is R5 000 or less after he has satisfied himself that the interests of the council have been adequately safeguarded.

- (2) Unless the council in a special case recommends otherwise, the security to be required in terms of subregulation (1) shall be determined as follows:
- (a) The estimated amount to be paid to the council; or
 - (b) the value of the council's property which is to be handed over to the contractor; or
 - (c) 10 per cent of the value of the contract in the case of a contract referred to in regulation 20 (1) (c).
- (3) Security shall consist of—
- (a) a guarantee by a bank, insurance company or guarantee corporation registered with the Registrar of Financial Institutions; or
 - (b) a deposit of cash; or
 - (c) such other security as the council may approve.

WITHDRAWAL OF TENDER AND FAILURE TO EXECUTE A CONTRACT

22. (1) Should a tenderer vary or withdraw his tender after the specified date and hour, but prior to his being notified of the acceptance thereof, or should a tenderer after having been notified that his tender has been accepted—
- (a) give notice of his inability to execute the contract in terms of his tender; or
 - (b) fail to sign a contract or furnish the security required in terms of regulation 21 within the period fixed in the tender conditions or any extended period fixed by the council; or
 - (c) fail to execute the contract,

he shall pay all additional expenses which the council will have to incur in calling for new tenders or pay the difference between his tender and a less favourable tender accepted in terms of subregulation (2) and any consequential loss which may arise as a result of his non-fulfilment of his contract obligations: Provided that the council may exempt a tenderer from the provisions of this subregulation if it is of the opinion that the circumstances justify such exemption.

- (2) Wanneer dit in die omstandighede in subregulasie (1) genoem, nie dienstig geag word om nuwe tenders te vra nie, kan die hoof- uitvoerende beampte op versoek van die departementshoof 'n tender uit dié wat alreeds ontvang is, vir aanname aanbeveel.
- (3) Wanneer 'n kontrak toegeken is aan 'n tenderaar as gevolg van voorkeur wat deur hom geëis en toegestaan is kragtens regulasie 24 en daar later tot tevredenheid van die departementshoof bewys word dat die voorkeur geëis te hoog was, kan alle koste, verliese of skade wat die bestuur mag hê of ly as gevolg van die toekenning van die kontrak op die tenderaar verhaal word.

AANVAARDING VAN TENDERS

23. (1) Die bestuur neem nie noodwendig die laagste of enige tender aan nie en verstrek nie noodwendig redes vir die aanname of afkeuring van 'n tender nie en hy het die reg om die hele tender of 'n gedeelte daarvan of, in die geval waar daar vir 'n aantal items getender word, enige item of gedeelte van 'n item te aanvaar. Met dien verstande dat indien die laagste tender wat aan die betrokke tenderspesifikasies voldoen nie deur die bestuur aanvaar word nie, 'n verslag met volle besonderhede aan die Minister voorgelê moet word.
- (2) Die bestuur kan enige tender buite rekening laat—
 - (a) wat onvolledig is;
 - (b) waarop ongemagtigde veranderings aangebring is;
 - (c) wat nie aan die bepalings wat in die advertensie vervat is, voldoen nie; of
 - (d) wat op geen wyse kwalifiseer nie.
- (3) Onderworpe aan enige voorwaardes wat die Minister mag stel ingevolge artikel 24 van die Wet, is 'n besluit van die bestuur in verband met die aanname van tenders finaal.

VERGELYKING VAN TENDERS EN VOORKEUR

24. (1) Waar tenders vir goedere wat in die Republiek vervaardig is vergelyk word met tenders vir ingevoerde goedere, word enige voorkeur wat ingevolge subregulasie (5) toegestaan word, van die oorspronklike tenderprys van eersgenoemde afgetrek, terwyl skeepsvrag, versekering, invoerreg, landingskoste en spoorvrag by die tenderprys van laasgenoemde bygereken word, indien daar nie reeds in die tender daarvoor voorsiening gemaak is nie.
- (2) Waar tenders vir ingevoerde goedere vergelyk word, word—
 - (a) die doeanderegte by die tenderprys bygereken, met behoorlike inagneming van enige doeandevoordeure, asook enige verskil in die skeepsvragtariewe waar die goedere van verskillende hawens verskeep word; en
 - (b) 'n voorkeur van 1 persent op die oorspronklike tenderprys toegestaan op goedere wat gelewer word uit voorrade wat alreeds in die Republiek gehou word.
- (3) Waar tenders vir goedere wat in die Republiek vervaardig is vergelyk word, word—
 - (a) 'n voorkeur van 2½ persent op die oorspronklike tenderprys toegestaan op goedere wat die merk van die Suid-Afrikaanse Buro vir Standaarde dra, bo en behalwe enige voorkeur wat kragtens subregulasie (5) toegestaan word; en

- (2) When, in the circumstances mentioned in subregulation (1), it is not deemed expedient to invite new tenders, the chief executive officer may, at the request of the head of the department, recommend some other tender for acceptance from those already received.
- (3) When a contract has been awarded to a tenderer owing to preference claimed by and accorded to him in terms of regulation 24 and it is later proved to the satisfaction of the head of the department that the preference claimed was too high, all costs, losses or damage which the council may incur or sustain as a result of the awarding of the contract shall be recovered from the tenderer.

ACCEPTANCE OF TENDERS

23. (1) The council shall not necessarily accept the lowest or any tender or furnish any reason for the acceptance or rejection of any tender, and shall have the right to accept the whole or part of a tender or, in the event of a number of items being tendered for, any item or part of an item of the tender: Provided that if the lowest tender which fulfils the requirements of the tender concerned is not accepted by the council, a report with full details shall be submitted to the Minister.
- (2) The council may leave any tender out of account—
 - (a) which is incomplete;
 - (b) on which unauthorised alterations have been effected;
 - (c) which does not comply with the provisions contained in the advertisement; or
 - (d) which in no way qualifies.
- (3) Subject to any conditions made by the Minister in terms of section 24 of the Act, a decision of the council in connection with the acceptance of tenders shall be final.

COMPARISON OF TENDERS AND PREFERENCES

24. (1) Where tenders for goods manufactured in the Republic are compared with tenders for imported goods, any preference to be accorded in terms of subregulation (5) shall be deducted from the original tender price of the former, while freight, insurance, import duty, landing charges and rail-age shall be added to the tender price of the latter, if not already allowed for in the tender.
- (2) Where tenders for imported goods are compared—
 - (a) the customs dues shall be added to the tender price, with due regard to any customs preferences, as well as any difference in the freight tariffs where the goods are shipped from different posts; and
 - (b) a preference of 1 per cent on the original tender price shall be accorded to goods delivered from stocks already held in the Republic.
- (3) Where tenders for goods manufactured in the Republic are compared—
 - (a) a preference of 2½ per cent on the original tender price shall be accorded to goods bearing the mark of the South African Bureau of Standards over and above any preference accorded in terms of subregulation (5); and

- (b) spoorvrag na die afleweringpunt by die tenderprys bygereken in die geval waar daar op 'n vry-op-spoor grondslag getender is.
- (4) In 'n geval waar vervoerkoste vir die doel van prysvergelykings bereken moet word, word sodanige berekenings gebaseer op die tariewe wat gewoonlik deur die publiek betaal word.
- (5) By die vergelyking van tenders vir leweransies wat gedeeltelik of in hul geheel in die Republiek vervaardig, geproduseer of gemonteer is, word voorkeur op die volgende persentasiegrondslag toegestaan op die oorspronklike tenderprys, bo en behalwe enige ander voorkeur wat alreeds toegestaan is:
- 1 persent—indien die plaaslike inhoud in verhouding tot die tenderprys nie 5 persent oorskry nie;
 - 2 persent—indien die plaaslike inhoud in verhouding tot die tenderprys meer is as 5 persent, maar nie 10 persent oorskry nie;
 - 3 persent—indien die plaaslike inhoud in verhouding tot die tenderprys meer is as 10 persent, maar nie 20 persent oorskry nie;
 - 4 persent—indien die plaaslike inhoud in verhouding tot die tenderprys meer is as 20 persent, maar nie 30 persent oorskry nie;
 - 5 persent—indien die plaaslike inhoud in verhouding tot die tenderprys meer is as 30 persent, maar nie 40 persent oorskry nie;
 - 6 persent—indien die plaaslike inhoud in verhouding tot die tenderprys meer is as 40 persent, maar nie 50 persent oorskry nie;
 - 7 persent—indien die plaaslike inhoud in verhouding tot die tenderprys meer is as 50 persent, maar nie 60 persent oorskry nie;
 - 8 persent—indien die plaaslike inhoud in verhouding tot die tenderprys meer is as 60 persent, maar nie 70 persent oorskry nie;
 - 9 persent—indien die plaaslike inhoud in verhouding tot die tenderprys meer is as 70 persent, maar nie 80 persent oorskry nie;
 - 10 persent—indien die plaaslike inhoud meer as 80 persent van die tenderprys uitmaak:

Met dien verstande dat die bestuur dié leweransies waartoe hy van tyd tot tyd besluit, van die bepalings van hierdie subregulasies kan uitsluit.

- (6) Die bestuur kan, bo en behalwe 'n voorkeur wat kragtens subregulasie (5) toegestaan is, 'n addisionele voorkeur toestaan, mits sodanige addisionele voorkeur tesame met die bestaande invoerrechte op die betrokke leweransie nie 15 persent oorskry nie.
- (7) In die geval van gelykheid van tenderpryse nadat die bepalings van hierdie regulasie toegepas is, word voorkeur vir die aanname van 'n tender in die volgende volgorde toegestaan:
- Tenders vir leweransies wat geheel en al of hoofsaaklik in die Republiek geproduseer is;
 - tenders vir leweransies wat in die Republiek vervaardig is van grondstowwe of nie-vervaardigde materiaal wat geheel en al of hoofsaaklik ingevoer is;
 - tenders vir leweransies wat in die Republiek gemonteer is uit bestanddele wat geheel en al of hoofsaaklik ingevoer is;
 - tenders vir leweransies uit ingevoerde voorrade wat in die Republiek gehou word;

- (b) railage to the place of delivery shall be added to the tender price in the event of the tender being on a free-on-rail basis.
- (4) In any case where transport costs have to be calculated for the purpose of price comparisons, such calculations shall be based on the tariffs normally paid by the public.
- (5) In comparing tenders for supplies manufactured, produced or assembled partly or wholly in the Republic, preference on the following percentage basis shall be accorded to the original tender price over and above any preference already accorded:
- 1 per cent—if the local content in proportion to the tender price is not in excess of 5 per cent;
 - 2 per cent—if the local content in proportion to the tender price is more than 5 per cent but not in excess of 10 per cent;
 - 3 per cent—if the local content in proportion to the tender price is more than 10 per cent but not in excess of 20 per cent;
 - 4 per cent—if the local content in proportion to the tender price is more than 20 per cent but not in excess of 30 per cent;
 - 5 per cent—if the local content in proportion to the tender price is more than 30 per cent but not in excess of 40 per cent;
 - 6 per cent—if the local content in proportion to the tender price is more than 40 per cent but not in excess of 50 per cent;
 - 7 per cent—if the local content in proportion to the tender price is more than 50 per cent but not in excess of 60 per cent;
 - 8 per cent—if the local content in proportion to the tender price is more than 60 per cent but not in excess of 70 per cent;
 - 9 per cent—if the local content in proportion to the tender price is more than 70 per cent but not in excess of 80 per cent;
 - 10 per cent—if the local content constitutes more than 80 per cent of the tender price:

Provided that the council may exclude from the provisions of this subregulation such supplies as it may from time to time decide on.

- (6) The council may, over and above a preference accorded in terms of subregulation (5), accord an additional preference, provided such additional preference together with the existing import duties on the supply concerned does not exceed 15 per cent.
- (7) In the event of equality of tender prices after the provisions of this regulation have been applied, preference for the acceptance of a tender shall be accorded in the following sequence:
- Tenders for supplies wholly or mainly produced in the Republic;
 - tenders for supplies manufactured in the Republic from raw or non-fabricated material wholly or mainly imported;
 - tenders for supplies assembled in the Republic from components wholly or mainly imported;
 - tenders for supplies from imported stocks held in the Republic;

- (e) tenders vir invoergoedere van gevolmagtigde agente wat in staat is om deskundige advies of diens te gee of te lewer;
 - (f) tenders van buitelandse firmas met voorkeur aan dié firmas wat takke of agentskappe en voorrade in die Republiek het.
- (8) In origens gelyke omstandighede word voorkeur in die volgende volgorde toegestaan:
- (a) Tenders vir goedere in die bestuur se provinsie geproduseer;
 - (b) tenders van koöperatiewe verenigings;
 - (c) tenders waarvan die versendingspunt van die leweransie die naaste is aan die afleweringspunt, of
 - (d) voorkeur word deur loting beslis.

SANKSIES

25. (1) As die bestuur daarvan oortuig is dat 'n persoon, firma of maatskappy—
- (a) 'n kontrak met die bestuur onbevredigend uitvoer;
 - (b) aan 'n beamppte of werknemer van die bestuur omkoopgeld of ander vergoeding aangebied, beloof of gegee het in verband met die verkryging of uitvoering van 'n kontrak;
 - (c) op 'n bedrieglike wyse of te kwader trou of op 'n ander onbevredigende manier opgetree het by die verkryging of uitvoering van 'n kontrak met enige Staatsdepartement, provinsiale administrasie, openbare liggaam, maatskappy of persoon, of dat hy sy sake so gedryf het dat hy as gevolg daarvan aan 'n misdaad skuldig bevind is;
 - (d) voor of nadat tenders gevra is, 'n beamppte of werknemer van die bestuur genader het met die doel om die toekenning van die betrokke kontrak in sy guns te beïnvloed;
 - (e) sy tender ná die bepaalde datum en uur teruggetrek of gewysig het;
 - (f) wanneer hy in kennis gestel is dat sy tender aangeneem is, kennis gegee het van sy onvermoë om die kontrak uit te voer of versuim het om die kontrak uit te voer of te teken of die sekerheid geëis, beskikbaar te stel; of
 - (g) 'n hoër voorkeur geëis het as dié waarop hy ingevolge regulasie 24 geregtig is,

kan die bestuur, benewens enige eis wat hy ingevolge regulasie 22 mag hê en benewens enige ander regsmiddel, besluit dat enige kontrak tussen die bestuur en sodanige persoon, firma of maatskappy gekanselleer word en dat geen tender van sodanige persoon, firma of maatskappy vir 'n bepaalde tydperk oorweeg word nie.

- (2) As die bestuur daarvan oortuig is dat enige persoon, firma of maatskappy 'n aandeelhouer is of was of enige persoon 'n direkteur is of was van 'n firma of maatskappy waarvan geen tender ingevolge subregulasie (1) vir 'n bepaalde tydperk oorweeg word nie, kan die bestuur ook besluit dat geen tender van sodanige firma of maatskappy vir 'n bepaalde tydperk oorweeg word nie.
- (3) Die bestuur kan enige besluit ingevolge subregulasie (1) omverwerp of wysig.

- (e) tenders for import goods from accredited agents who are in a position to give or render expert advice or service;
- (f) tenders from foreign firms with preference to such firms as have branches or agencies and stocks in the Republic.

- (8) All things otherwise being equal, preference shall be accorded in the following sequence:
- (a) Tenders for goods produced in the council's province;
 - (b) tenders from co-operative societies;
 - (c) tenders where the point of dispatch is nearest to the point of delivery, or
 - (d) preference shall be decided by lot.

SANCTIONS

25. (1) If the council is satisfied that any person, firm or company—
- (a) is executing a contract with the council unsatisfactorily;
 - (b) has offered, promised or given a bribe or other remuneration to any officer or employee of the council in connection with the obtaining or execution of a contract;
 - (c) has acted in a fraudulent manner or in bad faith or in any other unsatisfactory manner in obtaining or executing a contract with any Government department, provincial administration, public body, company or person, or that he or it has managed his or its affairs in such a way that he or it has in consequence been found guilty of an offence;
 - (d) has approached an officer or employee of the council before or after tenders have been called for, for the purpose of influencing the award of the contract in his or its favour;
 - (e) has withdrawn or varied his or its tender after the specified date and hour;
 - (f) when advised that his or its tender has been accepted, has given notice of his or its inability to execute the contract or has failed to execute or sign the contract or to furnish the security required; or
 - (g) has claimed a higher preference than that which he or it is entitled to in terms of regulation 24,

the council may, in addition to any claim which it may have in terms of regulation 22 and in addition to any other legal recourse, decide that any contract between the council and such person, firm or company shall be cancelled and that no tender from such person, firm or company shall be considered for a specified period.

- (2) If the council is satisfied that any person, firm or company is or was a shareholder or that any person is or was a director of a firm or company which, in terms of subregulation (1), is one from which no tender shall be considered for a specified period, the council may also decide that no tender from such firm or company shall be considered for a specified period.
- (3) The council may reverse or vary any decision in terms of subregulation (1).

(4) (a) Enige beperking opgelê op 'n persoon, firma of maatskappy is van toepassing op enige ander onderneming waaraan sodanige persoon, firma of maatskappy aktief verbonde is vir doeleindes van hierdie regulasie.

(b) Die uitdrukking "persoon, firma of maatskappy" beteken ook 'n gemagtigde werknemer of agent van sodanige persoon, firma of maatskappy.

(5) Besluite van die bestuur ingevolge subregulasies (1) tot (4) en enige omverwerping of wysiging van sodanige besluite word skriftelik deur die hoof- uitvoerende beampte bekendgemaak.

WYSIGING VAN TENDERDOKUMENTE

26. (1) In die geval waar dit wenslik geag word om monsters, spesifikasies, afdrukke of voorwaardes te wysig, te verander of te vervang ná die bepaalde datum en uur en voordat kennis van aanname gegee is, moet nuwe tenders gevra word.

(2) In die geval waar dit in die belang van die bestuur nodig is om die voorwaardes te verander nadat 'n tender aangeneem is, moet die bestuur die beste reëlings met die kontrakteur tref.

KENNISGEWING AAN TENDERAARS EN VERSTREKKING VAN INLIGTING

27. (1) Die tesourier stel elke suksesvolle tenderaar onverwyld in kennis dat sy tender aangeneem is en tref, waar nodig, reëlings vir die spoedige opstel en ondertekening van die nodige kontrakdokumente.

(2) (a) Die tesourier stuur aan elke nie-sukcesvolle tenderaar 'n kennisgewing dat sy tender nie aangeneem is nie.

(b) Waar tenders toegelaat word om te verval, moet die betrokke tenderaar ook daarvan in kennis gestel word.

(3) Kennisgewing aan 'n suksesvolle tenderaar kragtens subregulasie (1) geskied per brief, of per telegram of deur die plasing van 'n bestelling en die pos van sodanige brief of bestelling of die aflewering van sodanige telegram by 'n poskantoor of telegraafkantoor word geag 'n kennisgewing aan die tenderaar te wees.

(4) Geen lewering van goedere of uitvoering van 'n kontrak neem in aanvang voordat die vereiste waarborge, waar van toepassing, aan die hoof- uitvoerende beampte oorhandig is nie.

(5) Die hoof- uitvoerende beampte moet 'n afskrif van die vergelykende staat in regulasie 15 (3) (a) bedoel, vir 'n tydperk van 30 dae na die aanname van 'n tender ter insae van die publiek laat lê.

VOORRAAD EN MATERIAAL

28. (1) 'n Voorraderegister wat volledige besonderhede van aankope en uitreikings aangee en wat te eniger tyd gebalanseer kan word, word deur die tesourier bygehou.

(2) Behalwe waar die tesourier die mening toegedaan is dat spesiale redes daarvoor bestaan, mag geen departement meer voorrade aanhou as wat sy normale behoeftes, na sy mening, verg nie.

(4) (a) Any restriction imposed upon any person, firm or company shall apply to any other undertaking with which such person, firm or company is actively associated for the purpose of this regulation.

(b) The expression "person, firm or company" shall include an authorised employee or agent of such person, firm or company.

(5) Decisions of the council in terms of subregulations (1) to (4) and any reversal or variation of such decisions shall be communicated in writing by the chief executive officer.

AMENDMENT OF TENDER DOCUMENTS

26. (1) In the event of its being deemed desirable to amend, alter or replace samples, specifications, copies or conditions subsequent to the specified date and hour and before notification of acceptance has been given, new tenders shall be called for.

(2) In the event of its being necessary in the interest of the council to alter the conditions after a tender has been accepted, the council shall make the best arrangements with the contractor.

NOTIFICATION TO TENDERERS AND FURNISHING OF INFORMATION

27. (1) The treasurer shall forthwith advise each successful tenderer that his tender has been accepted and, where necessary, arrange for the prompt drawing up and signing of the necessary contract documents.

(2) (a) The treasurer shall notify each unsuccessful tenderer that his tender has not been accepted.

(b) Where tenders have been allowed to lapse, the tenderers concerned shall also be notified accordingly.

(3) Notice to a successful tenderer in terms of subregulation (1) may be given by letter or by telegram or by placing an order and the posting of such letter or order or the delivery of such telegram at a post office shall be deemed to be a notification to the tenderer.

(4) No supply of goods or execution of a contract shall be commenced before the required guarantees, where applicable, have been handed over to the chief executive officer.

(5) The chief executive officer shall cause a copy of the comparative schedule referred to in regulation 15 (3) (a) to be open for inspection by the public for a period of 30 days after the acceptance of a tender.

STORES AND MATERIAL

28. (1) A stores register which reflects full particulars of purchases and issues, and which will permit of balancing at any time, shall be maintained by the treasurer.

(2) Except where the treasurer is of the opinion that special reasons exist for so doing, stores shall not be carried by any department in excess of what are in his opinion its normal requirements.

- (3) Wanneer die hoof- uitvoerende beampte ook al meen dat sy instemming met 'n versoek om enige materiaal aan te koop, strydig sou wees met die bepalings van subregulasie (2), stel hy die hoof van die betrokke departement van daardie feit in kennis, en indien die versoek nie teruggetrek word nie, lê hy 'n skriftelike verslag voor aan die bestuur met volledige besonderhede van die feite van die geskil.
- (4) (a) Met uitsondering van kleinkasbetalings wat ingevolge regulasie 29 (7) uit 'n voorskot-rekening gedoen word, word alle goedere en materiaal deur die tesourier of 'n persoon deur hom gemagtig, aangekoop of uitgereik en geen goedere of materiaal mag aldus aangekoop of uitgereik word nie buiten teen 'n rekwisie onderteken deur die hoof van die departement wat die goedere of materiaal nodig het.
- (b) Vir alle goedere ontvang of uitgereik, word 'n ontvangs- of uitreikingsbewys behoorlik ingevul.
- (5) Alle voorrade wat aan die bestuur behoort, word op 'n plek of plekke gehou wat deur die tesourier beheer word: Met dien verstande dat sodanige voorrade as wat die hoof- uitvoerende beampte goedkeur, behoudens die voorwaardes wat hy bepaal, deur die hoof van 'n departement gehou kan word op 'n plek onder sy beheer.
- (6) Die tesourier maak minstens eenmaal elke boekjaar 'n voorraadopname van alle eiendom van die bestuur.
- (7) Waar voorrade en uitrusting gemerk kan word of waar dit doenlik geag word om dit te merk, moet dit duidelik gemerk word om die eiendomsreg van die bestuur aan te dui.
- (8) Die tesourier dien 'n skriftelike verslag, waarin die hoeveelheid en waarde aangegee word van enige surplus van of tekort aan goedere en materiaal wat deur 'n voorraadopname aan die lig gebring is, tesame met die redes daarvoor, by die hoof- uitvoerende beampte in en hy kan ten opsigte van die voorrade genoem in die voorbehoudsbepaling van subregulasie (5), van die hoof van die betrokke departement vereis dat hy skriftelik sodanige redes aan hom verstrek.
- (9) Alle drukwerk wat te koop aangebied word en alle sigwaardekwitansies, kaartjies en plaatjies, kwitansieboeke en tjekvorms word slegs deur die tesourier aangekoop en uitgereik.
- (10) Die tesourier hou 'n register van alle aankope en uitreikings wat ingevolge subregulasie (9) gedoen word, waarin 'n handtekening en die datum van ontvangs en van uitreiking aangeteken word.
- (11) Kwitansie-, lisensie-, tjek-, sigwaarde- of ander vorms met 'n potensiële waarde moet genommer en verskaf word op die wyse deur die tesourier voorgeskryf, en sodanige vorms moet in numeriese volgorde gebruik word en die oorspronklikes, duplikate of teenblaaië van gekanselleerde vorms en die duplikate of teenblaaië van gebruikte vorms moet vir ouditdoeleindes gehou word.
- (12) (a) Die tesourier tref die nodige reëlins om te verseker dat die ouditeur skriftelik deur die bestuur se drukkers verwittig word van besonderhede van alle sigwaarde- en ander vorms met 'n potensiële waarde wat vir die bestuur gedruk word.
- (3) Whenever the chief executive officer is of the opinion that compliance by him with a request to purchase any material would be contrary to the provisions of subregulations (2), he shall inform the head of the department concerned of the fact and if the request is not withdrawn he shall submit a written report to the council setting out fully the facts of the dispute.
- (4) (a) With the exception of petty cash disbursements made from an imprest account in terms of regulation 29 (7), all goods and material shall be purchased or issued by the treasurer or a person authorised by him and no goods or material shall be so purchased or issued otherwise than against a requisition signed by the head of the department requiring the goods or material.
- (b) A receipt or issue voucher shall be duly completed for all goods received or issued.
- (5) All stores belonging to the council shall be kept in a place or places controlled by the treasurer: Provided that such stores as the chief executive officer may approve, subject to conditions determined by him, may be kept by the head of a department in a place under his control.
- (6) The treasurer shall at least once in every financial year carry out a stock-taking covering all property of the council.
- (7) Where stock and equipment can be marked or where it is deemed necessary to mark it, it shall be marked clearly to indicate the council's ownership.
- (8) The treasurer shall submit to the chief executive officer a written report stating the quantity and value of any surplus or shortage of goods and material revealed by stock-taking together with the reasons therefor and he may in respect of the stores referred to in the proviso to subregulation (5) require the head of the department concerned to furnish him with such reasons in writing.
- (9) All printed matter offered for sale and all face-value receipts, cards and badges, receipt books and cheque forms shall be purchased and issued by the treasurer only.
- (10) The treasurer shall keep a register of all purchases and issues made in terms of subregulation (9), in which register shall be recorded a signature and the date of receipt and of issue.
- (11) Receipt, licence, cheque, face-value or other forms having a potential value shall be numbered and supplied in the manner prescribed by the treasurer and such forms shall be used in numerical order and the originals, duplicates or counterfoils of cancelled forms and the duplicates or counterfoils of used forms shall be preserved for audit purposes.
- (12) (a) The treasurer shall make the necessary arrangements to ensure that the auditor is furnished in writing by the council's printers with particulars of all face-value and other forms with a potential value which are printed for the council.

- (b) Die volgende besonderhede moet verstrek word:
- (i) Tipe vorm (byvoorbeeld tjekboeke, kwitansieboeke, ens.);
 - (ii) getal boeke en/of vorms;
 - (iii) serienommers toegeken;
 - (iv) datum waarop die vorms aan die bestuur versend is; en
 - (v) denominasie van vorms in gevalle waar sigwaardekwitansies of ander stukke gedruk is en waar die werklike waarde op die vorm of stuk gedruk is.
- (13) 'n Voorraderewisisie word nie uitgevoer nie tensy besonderhede, soos deur die tesourier vasgestel, daarop aangedui is van die begrotingspos wat gedebiteer moet word ten opsigte van die goedere of materiaal wat gelewer staan te word.
- (14) Behoudens die bepalings van subregulasie (13), mag geen voorraderewisisie ten opsigte van 'n uniform of ander kleding uitgevoer word nie, tensy daarin, in die geval van 'n uitreiking aan 'n spesifieke persoon, melding gemaak word van die naam en ampsbenaming van die persoon vir wie sodanige uniform of kleding aangevra word, en tensy die tesourier daarop aangedui het dat dit aan die bestuur se vereistes ten opsigte van sodanige uitreiking voldoen.
- (15) Indien goedere of materiaal in opdrag van die tesourier deur die leweransier regstreeks by enige plek, uitgesonderd 'n magasyn, afgelewer word, neem die persoon wat deur die hoof van die betrokke departement daartoe gemagtig is, dit in ontvangs en onderteken die afleweringsbrief wat deur die hoof van die departement aan die tesourier gestuur word.
- (16) Goedere, materiaal of uitrusting mag nie as oortollig of uitgedien beskou word nie, tensy die bestuur magtiging daartoe verleen en in dié geval gee die bestuur opdrag ten opsigte van die beskikking daaroor.
- (17) Enige goedere wat ná die voltooiing van die werk of die bereiking van die doel waarvoor dit uitgereik is, nie gebruik is nie, word terugbesorg aan die magasyn of aan sodanige plek as wat die tesourier gelas.
- (18) 'n Departement wat ingevolge subregulasie (17) oortollige goedere terugbesorg, stuur aan die tesourier 'n adviesbrief in sodanige vorm as wat hy voorskryf, waarin die goedere wat aldus terugbesorg word volledig gespesifiseer word.
- (19) Geen bestelling vir die aankoop van goedere of vir die lewering van 'n diens mag namens die bestuur geplaas word of is geldig nie, tensy—
- (a) dit ingedien is op 'n voorgeskrewe bestelvorm wat deur die bestuur goedgekeur is; en
 - (b) sodanige bestelvorm deur die tesourier of sy gemagtigde onderteken is.
- (20) 'n Hoof van 'n departement is verantwoordelik vir die veilige bewaring van goedere of materiaal wat aan sy departement uitgereik is en verstrek, indien die tesourier dit verlang, volledige besonderhede van enige goedere of materiaal wat sy departement in besit het.
- (b) The following particulars shall be furnished:
- (i) Type of form, for example cheque books, receipt books, etc;
 - (ii) number of books or forms;
 - (iii) serial numbers allotted;
 - (iv) dates on which the forms were dispatched to the council;
 - (v) denomination of forms and instances where face-value receipts or other instruments are printed and where the actual value is printed on the form or instrument.
- (13) A stores requisition shall not be executed unless particulars, as determined by the treasurer, of the vote to be debited in respect of the goods or material supplied are indicated thereon.
- (14) Subject to the provisions of subregulation (13), no stores requisition in respect of a uniform or other clothing shall be executed unless it states, in the case of an issue to a specific person, the name and official designation of the person for whom such uniform or clothing is required and unless the treasurer has indicated thereon that it complies with the requirements of the council regarding such issue.
- (15) If by order of the treasurer delivery is made of goods or material by the supplier direct at a place other than a store, the person authorised by the head of the department concerned to do so shall take delivery thereof and sign the delivery note which shall be sent to the treasurer by the head of the department.
- (16) Goods, material or plant shall not be regarded as redundant or obsolete unless the council grants authority to do so and in such case the council shall give directions as to the disposal thereof.
- (17) Any goods remaining unused after the completion of the work or the fulfilment of the purpose for which they were issued shall be returned to the store or to such place as the treasurer may direct.
- (18) A department returning surplus goods in terms of subregulation (17) shall send to the treasurer an advice note in such form as he may prescribe which specifies fully the goods so returned.
- (19) No order for the purchase of goods or the rendering of a service shall be placed on behalf of the council or shall be valid unless—
- (a) it is on a prescribed order form approved by the council; and
 - (b) such order form has been signed by the treasurer or a person authorised to do so on his behalf.
- (20) A head of a department shall be responsible for the safe custody of goods or material issued to his department and shall, if requested to do so by the treasurer, furnish full details of any goods or material held by his department.

- (21) (a) Wanneer 'n verwisseling plaasvind van beamptes wat in die eerste plek vir voorrade, uitrusting of lewende hawe verantwoordelik is, moet 'n oorhandigingsertifikaat in die vorm soos in Aanhangsel B van hierdie regulasies uiteengesit, behoorlik ingevul word.
- (b) 'n Kopie daarvan moet vir naslaandoel-eindes bewaar word.
- (22) (a) Indien buitengewone omstandighede 'n volledige kontrole van die voorrade, uitrusting of lewende hawe by oorname onuitvoerbaar maak, kan die hoof-uitvoerende beampte vooraf magtiging verleen tot die gebruik van sodanige gewysigde oorhandigingsertifikaat as wat volgens sy beskouing voldoende vir die vereistes van die geval is.
- (b) 'n Kopie van sodanige sertifikaat moet vir naslaandoel-eindes bewaar word.
- (23) As die beampte van wie die voorrade oorge-neem moet word om die een of ander rede nie beskikbaar is om die oorhandigingsertifikaat in te vul nie, moet 'n onpartydige beampte be-noem word om die beampte wat oorneem, by te staan met die nagaan van die voorrade en die sertifisering van enige verskille.
- (24) By ontstentenis van 'n oorhandigingsertifikaat in die voorgeskrewe of goedgekeurde gewysigde vorm, is die beampte wat oorneem vir tekorte aanspreeklik tensy vasgestel kan word dat die tekorte bestaan het voordat hy oorgeneem het.
- (25) Wanneer bestuursvoorrade van die hand gesit moet word, moet die tesourier voorsien word van 'n lys van sodanige voorrade en van die redes waarom hulle van die hand gesit moet word.
- (26) Die voorrade in subregulasie (25) bedoel, word ooreenkomstig die bepalinge van regulasies 8 tot 27 van die hand gesit.
- (27) Geen bestuursvoorrade wat van die hand gesit is, word aan die koper oorhandig voordat die volle koopprys betaal of gewaarborg is nie.

BETALINGS

29. (1) Elke betaling, uitgesonderd 'n kleinkasbetaling, geskied deur middel van 'n bankrekening van die bestuur en elke tjek wat op sodanige bankrekening getrek word, word geteken deur twee beamptes of een beampte en 'n bestuurslid wat deur die bestuur daartoe gemagtig is.
- (2) Sodanige rekening word gehou by 'n geregi-streerde handelsbank wat deur die bestuur goed-gekeur is.
- (3) 'n Hoof van 'n departement sertifiseer ten op-sigte van elke rekening wat betaal moet word vir goedere wat verskaf is of dienste wat ge-lewer is aan of werk wat verrig is vir sy departe-ment, dat dit in orde is, dat die goedere of dienste, al na die geval, inderdaad verskaf of gelewer is of dat die werk inderdaad gedoen is, dat die prys wat gevra word redelik of oor-eenkomstig die kontrak is en dat dit binne 'n begrotingspos val wat deur die bestuur goedge-keur is.
- (4) Sodanige rekening word tesame met stawende bewysstukke aan die tesourier gestuur en hy of 'n beampte wat deur hom daartoe gemagtig is, keur sodanige bewysstukke goed voor die vereffening van die rekening.

- (21) (a) When a change of officers primarily re-sponsible for stores, equipment or livestock takes place, a handing-over certificate, in the form set out in Annexure B to these regulations, shall be duly completed.

(b) A copy thereof shall be filed for reference purposes.

- (22) (a) Should exceptional circumstances render a complete check of the stores, equipment or livestock impracticable on taking over, the chief executive officer may grant prior authority for the use of such modified handing-over certificate as is, in his opin-ion, adequate to the needs of the case.

(b) A copy of such certificate shall be filed for reference purposes.

- (23) If for any reason the officer from whom the stores should be taken over is not available to complete the handing-over certificate, an inde-pendent officer shall be appointed to assist the officer taking over with the checking of the stores and the certification of any discrepancies.

- (24) In the absence of a handing-over certificate in the prescribed or authorised modified form, the officer taking over shall be liable for shortages, unless it can be established that they existed prior to his taking over.

- (25) Whenever council stores have to be disposed of the treasurer shall be furnished with a list of such stores and with the reasons for their dispo-sal.

- (26) The stores referred to in subregulation (25) shall be disposed of in accordance with the provi-sions of regulations 8 to 27.

- (27) No council stores which have been disposed of shall be handed over to the purchaser before the full purchase price has been paid or guaranteed.

PAYMENTS

29. (1) Every payment, except a petty cash disburse-ment, shall be made by means of a banking account of the council and each cheque drawn on such banking account shall be signed by two officers or one officer and a council member authorised to do so by the council.
- (2) Such account shall be held at a registered com-mercial bank approved by the council.
- (3) A head of a department shall certify in respect of each account to be paid for goods supplied or services rendered to or work performed for his department, that it is in order, that the goods or services, as the case may be, were in fact sup-plied or rendered or that the work was in fact done, that the price charged is reasonable or according to contract and that it is within a vote authorised by the council.
- (4) Such account shall be sent to the treasurer with supporting vouchers and he or an officer author-ised to do so by him shall approve such vouch-ers before settlement of the account.

- (5) Vorderingsbetalings ten opsigte van 'n kontrak word beperk tot die waarde van die werk wat verrig is en die materiaal wat verskaf is, soos gesertifiseer ingevolge subregulasie (3) min die bedrag van vorige betalings en die retensiegeld wat ingevolge die kontrak agtergehou word.
- (6) Die tesourier mag nie ten opsigte van enige kontrak enige betaling doen wat die totale bedrag deur die bestuur gemagtig, oorskry nie, tensy die bestuur anders besluit het nadat 'n skriftelike verslag deur die hoof- uitvoerende beampte met vermelding van die redes vir die aangaan van die oorskrydingsuitgawes, oorweeg is.
- (7) 'n Voorskotrekoning vir kleinkasbetalings word geopen slegs met die skriftelike goedkeuring van die hoof- uitvoerende beampte nadat die tesourier verslag aan hom voorgelê het waarin bepaal word watter bedrag in sodanige rekening gehou kan word, die aard en omvang van die betalings wat daaruit gedoen kan word en watter stawende bewysstukke vir sodanige betalings ingevul moet word.
- (8) Die tesourier dien maandeliks by die hoof- uitvoerende beampte 'n verslag ten opsigte van die onmiddellik voorafgaande maand in waarin die kontant- en banksaldo soos aan die begin van daardie maand, die totale bedrae ontvang en betalings gedoen gedurende daardie maand en die kontant- en banksaldo soos aan die einde van daardie maand met die bankstate gerekonsilieer, uiteengesit word.
- (9) Nie later nie as 31 Januarie van elke boekjaar dien die tesourier by die hoof- uitvoerende beampte 'n verslag in ten opsigte van daardie gevalle waarin die verskil na sy mening tussen die werklike en die beraamde inkomste of tussen die werklike en die beraamde uitgawe vir minstens die eerste vyf maande van daardie boekjaar van so 'n ernstige aard is dat dit onder die bestuur se aandag gebring moet word.
- (10) Alle ooreenkomste met finansiële implikasies moet na die tesourier verwys word vir kommentaar voor voorlegging aan die bestuur.

KAPITAALUITGAWE

30. (1) Kapitaaluitgawes, uitgesonderd dié in regulasie 9 (2) genoem, word nie sonder die uitdruklike goedkeuring van die bestuur aangegaan nie, ongeag hoe dit ook al gefinansier is en niteenstaande die feit dat voorsiening daarvoor op die jaarlikse begroting gemaak is.
- (2) Die hoof van 'n departement dien sy aanbeveling ten opsigte van die uitvoering van werke of 'n ander onderneming wat kapitaaluitgawe meebring, asook 'n verslag by die hoof- uitvoerende beampte in waarin die volgende inligting aangaande sodanige werke of onderneming uiteengesit word:
 - (a) Die totale beraamde koste met 'n volledige ontleding daarvan en enige uitgawe wat as gevolg van die werke of onderneming sal ontstaan;
 - (b) die beraamde kapitaalbedrag wat jaarliks ten opsigte van die werke of onderneming bestee moet word;
 - (c) die beraamde jaarlikse inkomste wat verkry sal word en die beraamde jaarlikse uitgawe van enige aard, insluitende uitgawes aan personeel, wat aangegaan sal moet word wanneer die werke of onderneming in gebruik geneem word;

- (5) Progress payments in respect of a contract shall be limited to the value of the work done and the material supplied, as certified in terms of subregulation (3), less the amount of previous payments made and the amount of retention money withheld in terms of the contract.
- (6) The treasurer shall not in respect of any contract make any payment in excess of the total amount authorised by the council unless the council has resolved otherwise after considering a written report by the chief executive officer stating the reasons why the excess expenditure should be incurred.
- (7) An imprest account for petty cash disbursements shall be opened only with the written approval of the chief executive officer after the treasurer has submitted to him a report setting out the amount that may be kept in such account, the nature and extent of the payments that may be made therefrom, and what supporting vouchers are to be completed for such payments.
- (8) The treasurer shall submit monthly to the chief executive officer a report in respect of the immediately preceding month setting out the cash and bank balances as at the beginning of that month, the total amounts received and payments made during that month and the cash and bank balances as at the end of that month reconciled with the bank statements.
- (9) Not later than 31 January of each financial year the treasurer shall submit a report to the chief executive officer in respect of those cases in which, in his opinion, the discrepancy between the actual and the estimated revenue or between the actual and the estimated expenditure for at least the first five months of that financial year is of such a serious nature as to require it to be brought to the notice of the council.
- (10) All agreements with financial implications shall be referred to the treasurer for comment before submission to the council.

CAPITAL EXPENDITURE

30. (1) Capital expenditure other than that referred to in regulation 9. (2), however financed and notwithstanding the fact that provision has been made therefor in the annual estimates, shall not be incurred without the express approval of the council.
- (2) The head of a department shall, in respect of a recommendation made by him for the execution of works or any other undertaking entailing capital expenditure, submit with such recommendation a report setting out the following information in respect of such works or undertaking to the chief executive officer:
 - (a) The total estimated cost with a complete analysis thereof and any consequential expenditure which will arise as a result of the works or undertaking;
 - (b) the estimated capital amount to be expended annually in respect of the works or undertaking;
 - (c) the estimated annual revenue to be derived and the estimated annual expenditure of any kind, including expenditure of staff, to be incurred when the works or undertaking is taken into use;

- (d) die beraamde lewensduur van die bate wat geskep sal word; en
 - (e) enige ander inligting wat deur die hoof- uitvoerende beamppte vereis word.
- (3) Uitgawes wat deur middel van 'n lening bestry word, mag nie aangegaan word voordat alle goedkeuring by wet vereis, verkry is en alle ander statutêre vereistes nagekom is nie.

KOSTEBEREKENING EN DEPARTEMENTELE WERK

31. (1) Alle werke waarvan die koste na verwagting R 1000 sal oorskry, welke koste die onderhoud en herstel van sodanige werke insluit, en sodanige ander werk as wat deur die bestuur bepaal word, mag nie departementeel uitgevoer word nie tensy die tesourier op aansoek van die hoof van die betrokke departement, 'n werkorder daarvoor uitgereik het.
- (2) Die tesourier kan weier om 'n werkorder, soos in subregulasie (1) vermeld, uit te reik indien die aansoek daarom nie gestaaf word deur sodanige inligting met betrekking tot materiaal, arbeid, vervoer en ander koste as wat hy nodig ag nie.
- (3) 'n Aansoek om die uitreiking van 'n werkorder word ingedien op 'n vorm deur die tesourier voorgeskryf, en die begrotingspos waarteen die betrokke uitgawe in rekening gebring moet word, word daarin vermeld.
- (4) Kosterekenings ten opsigte van alle werke in subregulasies (1), (2) en (3) genoem, word deur die tesourier gehou in die vorm wat hy bepaal.
- (5) Geen goedere van enige soort wat aan die bestuur behoort of waarvoor hy aanspreeklik is, word gelewer aan en geen werk word deur hom uitgevoer vir enige persoon sonder die bestuur se goedkeuring nie en tensy die bestuur daarvan oortuig is dat die lewering van sodanige goedere of die uitvoering van sodanige werk tot die bestuur se voordeel strek.
- (6) Geen goedere word gelewer aan en geen werk word begin nie vir enige persoon voordat hy of ten volle daarvoor betaal het of sodanige ooreenkoms op skrif aangegaan het en sodanige sekuriteit vir die betaling aan die bestuur van sy koste daarvoor gegee het as wat die hoof- uitvoerende beamppte vir die behoorlike beskerming van die bestuur nodig ag.

VOLTOOIING VAN PROJEKTE

32. (1) Wanneer die werk voltooi is waarvoor daar 'n werkorder uitgereik is, verwittig die hoof van die betrokke departement onverwyld die tesourier daarvan en as die verskil tussen die werklike en die beraamde koste van daardie werk 10 persent oorskry, lê hy onverwyld sy redes daarvoor op skrif aan die tesourier voor.
- (2) Die hoof van 'n betrokke departement stel so gou doenlik nadat al die werk onder 'n kapitaal- begrotingspos voltooi is, die tesourier dienooreenkomstig in kennis en verstrekk al die redes vir die oorskrydingsuitgawe of besparing, al na die geval, behalwe in gevalle waar die oorskrydingsuitgawe of besparing nie meer as 10 persent is nie, en beveel aan dat die begrotingspos gesluit word, en die tesourier lê 'n skriftelike verslag oor sodanige aanbeveling aan die hoof- uitvoerende beamppte voor vir oorweging deur die bestuur.

- (d) the estimated life of the asset to be created;
- (e) any other information required by the chief executive officer.

- (3) Expenditure which is to be met by means of a loan shall not be incurred until all approvals required by law have been obtained and all other statutory requirements have been complied with.

COSTING AND DEPARTMENTAL WORK

31. (1) All works the cost of which is expected to exceed R1 000 which cost shall include the maintenance and repair of such works, and such other work as may be determined by the council, shall not be carried out departmentally unless the treasurer has on application by the head of the department concerned issued a works order therefor.
- (2) The treasurer may refuse to issue a works order as referred to in subregulation (1) if the application therefor is not supported by such information relating to material, labour, transport and other costs as he may deem necessary.
- (3) An application for the issue of a works order shall be submitted on a form prescribed by the treasurer and the vote to which the relevant expenditure is to be charged shall be stated therein.
- (4) Cost accounts shall be kept by the treasurer in such form as he may determine in respect of all works referred to in subregulations (1), (2) and (3).
- (5) No goods of any kind which belong to the council or for which it is liable shall be supplied to and no work shall be carried out by it for any other person without the council's approval and unless the council is satisfied that the supplying of such goods or the execution of such work is to the council's advantage.
- (6) No goods shall be supplied to and no work shall be begun for any person until he has either paid in full therefor or entered into such an agreement in writing and given such security for the payment to the council of its charges therefor as the chief executive officer may consider necessary for the proper protection of the council.

COMPLETION OF PROJECTS

32. (1) On completion of the work for which a works order has been issued, the head of the department concerned shall forthwith notify the treasurer thereof and if the difference between the actual and the estimated cost of that work exceeds 10 per cent, he shall forthwith submit to the treasurer his reasons therefor in writing.
- (2) The head of a department concerned shall, as soon as practicable after all the work under a capital vote has been completed, advise the treasurer accordingly, giving all the reasons for the excess expenditure or the saving, as the case may be, except in cases where the excess expenditure or saving does not exceed 10 per cent, and recommending that the vote be closed, and the treasurer shall submit a written report to the chief executive officer on such recommendation for consideration by the council.

BATES

33. (1) Die tesourier hou 'n register waarin besonderhede van alle bates van die bestuur, uitgesonderd dié wat in subregulasie (4) gemeld is, aangeteken word.
- (2) Wanneer 'n bate onder die beheer van 'n hoof van 'n departement aangekoop, verkoop, gesloop, vernietig of beskadig is, of enige gebeurtenis plaasgevind het wat sy waarde wesenlik aftekeer, rapporteer sodanige hoof onmiddellik skriftelik die feite aan die hoof- uitvoerende beamppte.
- (3) Die hoof van 'n departement lê by sodanige tussenpose as wat die hoof- uitvoerende beamppte voorskryf aan hom 'n skriftelike verslag voor met sodanige besonderhede aangaande alle bates onder die beheer van sodanige hoof as wat die tesourier vereis.
- (4) Elke departement hou inventarisse, in 'n vorm wat deur die hoof- uitvoerende beamppte goedgekeur word, van alle diere, uitrustings, gereedskap, meubels en ander eiendom van die bestuur ten opsigte waarvan die bestuur nie vereis dat besonderhede in die register in subregulasie (1) genoem, aangeteken word nie.
- (5) Op sodanige datum gedurende elke boekjaar van die bestuur as waarop die hoof- uitvoerende beamppte besluit, laat elke hoof van 'n departement 'n vergelyking maak tussen die inventarisse genoem in subregulasie (4) en die bates in die besit van sy departement, en hy doen skriftelik aan die tesourier verslag van die resultaat van sodanige vergelyking.
- (6) Indien daar bevind word dat enige bate genoem in bogenoemde inventarisse nie in die besit van die departement is nie, sluit die hoof van 'n departement 'n staat in van al die feite van toepassing op die tekort in die verslag in subregulasie (5) genoem.
- (7) Die tesourier dien 'n skriftelike verslag in met vermelding van al die relevante feite betreffende die afwesigheid van enige bate wat ingevolge subregulasie (6) onder sy aandag gebring is, en die hoof- uitvoerende beamppte doen aan die bestuur verslag daarvoor.

VERSEKERING

34. (1) Die tesourier dien, wanneer dit ook al nodig is, vir die bestuur se goedkeuring 'n skriftelike verslag in by die hoof- uitvoerende beamppte waarin hy die bestuur se eiendom of belange wat na sy mening verseker behoort te word, uiteengesit.
- (2) Die tesourier kan te eniger tyd 'n staat vereis van 'n hoof van 'n departement wat dit na behore moet indien, waarin die bates in die besit van daardie departement, die risiko's wat verseker moet word en enige ander inligting wat die tesourier nodig ag, uiteengesit is, en die tesourier lê ooreenkomstig sodanige staat en behoudens die bepalings van subregulasie (1) 'n skriftelike verslag voor.
- (3) Dit is die plig van 'n hoof van 'n departement om die tesourier onverwyld in kennis te stel van enige nuwe versekerbare risiko of van enige verandering aan 'n bestaande versekerbare risiko wat in verband met sy departement ontstaan het.
- (4) By die voorkoms van enige gebeurtenis wat aanleiding gee of wat moontlik aanleiding kan gee tot 'n eis deur teen die bestuur of teen sy versekeraars, verwittig die hoof van die betrokke departement die tesourier van daardie gebeurtenis en die tesourier verwittig so gou moontlik die bestuur se versekeraar daarvan.

ASSETS

33. (1) The treasurer shall keep a register in which shall be recorded details of all assets of the council save those referred to in subregulation (4).
- (2) When an asset under the control of the head of a department has been purchased, sold, demolished, destroyed or damaged, or any other event materially affecting its value has occurred, such head shall forthwith report the facts to the chief executive officer in writing.
- (3) The head of a department shall at such intervals as the chief executive officer may prescribe submit to him a written report giving such particulars concerning all assets under the control of such head as the treasurer may require.
- (4) Each department shall keep inventories, in a form to be approved by the chief executive officer, of all animals, plant, tools, furniture and other property of the council, particulars of which the council does not require to be recorded in the register referred to in subregulation (1).
- (5) At such date during every financial year of the council as the chief executive officer may decide every head of a department shall cause a comparison to be made between the inventories referred to in subregulation (4) and the assets in the possession of his department and shall report to the treasurer, in writing, the result of such comparison.
- (6) If any asset referred to in the aforesaid inventories is found not to be in the department's possession, the head of the department shall include a statement of all the facts relevant to the shortage in the report referred to in subregulation (5).
- (7) The treasurer shall submit a report, in writing, setting out all the relevant facts relating to the absence of any asset brought to his notice in terms of subregulation (6) and the chief executive officer shall report to the council thereon.

INSURANCE

34. (1) The treasurer shall whenever necessary submit for the council's approval a written report to the chief executive officer setting out any insurance of its property or interests that should in his opinion be effected.
- (2) The treasurer may at any time require from a head of a department, who shall duly supply, a statement setting out the assets held by that department, the risks requiring to be insured and any other information which the treasurer may deem necessary and the treasurer shall in accordance with such statement and subject to the provisions of subregulation (1) submit a written report.
- (3) It shall be the duty of a head of a department to notify the treasurer without delay of any new insurable risk or of any alteration in an existing insurable risk which has arisen in connection with his department.
- (4) On the occurrence of any event giving rise or likely to give rise to a claim by or against the council or against its insurers, the head of the department concerned shall notify the treasurer of that event and the treasurer shall as soon as possible notify the council's insurer thereof.

- (5) Die tesourier hou 'n register waarin besonderhede van alle versekeringspolisse in besit van die bestuur aangeteken word en hy is verantwoordelik vir die betaling van alle premies en moet verseker dat, behoudens subregulasie (6), alle eise wat uit sodanige polisse ontstaan, ingestel word.
- (6) Die hoof- uitvoerende beampte is daarvoor verantwoordelik dat alle regsaaangeleenthede van die bestuur voortspruitende uit versekeringspolisse die nodige aandag geniet.

BELEGGINGS

- 35. Die bestuur bepaal 'n beleid wat die algemene beginsels spesifiseer waarvolgens sy fondse belê en sy sekuriteite verkry en van die hand gesit word deur die tesourier behoudens die bepalinge van artikel 23 (1) (i) en 45 van die Wet.

INSTELLING VAN KAPITAALONTWIKKELINGSFONDS

- 36. Hierby word 'n fonds wat as 'n kapitaalontwikkelingsfonds bekend staan, vir elke bestuur ingestel.

BELEGGINGS IN FONDS EN SKENKINGS OF BEWILLIGINGS AAN FONDS

- 37. 'n Bestuur kan behoudens die bepalinge van die Wet en met goedkeuring van die Minister enige fondse van sodanige bestuur wat van tyd tot tyd beskikbaar word, aan sy fonds skenk of bewillig.

RENTE BETAALBAAR OP BELEGGINGS IN FONDS

- 38. 'n Belegging ingevolge regulasie 37 in 'n fonds verdien rente teen dié koers wat die betrokke bestuur in oorleg met die Minister ten tyde van sodanige belegging in die fonds bepaal.

AANWENDING VAN FONDS

- 39. 'n Bestuur kan 'n lening uit sy fonds toestaan op dié bedinge en voorwaardes wat die Minister bepaal.

BEREKENING VAN RENTE TEN OPSIGTE VAN VOORSKOTTE OP LENINGS UIT FONDS

- 40. Rente op 'n lening uit 'n fonds word bereken op die helfte van die totale bedrag van alle voorskotte uitstaande aan die begin van elke jaar, plus die helfte van alle sodanige voorskotte uitstaande aan die einde van elke jaar.

BELEGGING VAN FONDSE

- 41. Surplusgelde in 'n fonds kan deur die betrokke bestuur belê word op dié wyse en op dié bedinge en voorwaardes wat die Minister goedkeur.

INTERNE NASIENING EN BEHEER

- 42. Die bestuur tref die nodige reëlings om te verseker dat 'n stelsel van interne nasiening en beheer deur die tesourier ingestel word in die uitoefening van beheer oor die fondse en ander eiendom van die bestuur.

INTERNE OUDITERING EN BOEKHOUDING

- 43. (1) Die tesourier en lede van 'n interne ouditeringspersoneel is geregtig om te eis dat alle boeke, rekeninge en ander stukke aangaande die geldelike aangeleenthede van 'n departement getoon word, of om toegang daartoe te hê.
- (2) 'n Hoof van 'n departement en elke beampte daarvan verskaf, na sy beste wete, op versoek van die tesourier sodanige inligting aan die tesourier met betrekking tot sodanige geldelike aangeleenthede as wat hy spesifiseer.

- (5) The treasurer shall keep a register in which particulars of all insurance policies held by the council shall be entered and he shall be responsible for the payment of all premiums and shall ensure that, subject to subregulation (6), all claims which arise under such policies are instituted.
- (6) The chief executive officer shall be responsible for ensuring that all legal matters of the council arising out of insurance policies receive the necessary attention.

INVESTMENTS

- 35. The council shall lay down a policy specifying the general principles according to which its funds shall be invested and its securities acquired and disposed of by the treasurer subject to the provisions of sections 23 (1) (i) and 45 of the Act.

ESTABLISHMENT OF CAPITAL DEVELOPMENT FUND

- 36. A fund known as a capital development fund is hereby established for every council.

INVESTMENT IN FUND AND DONATIONS OR APPROPRIATIONS TO FUND

- 37. A council may, subject to the provisions of the Act and with the approval of the Minister, donate or appropriate to its fund any funds of such council which may from time to time become available.

INTEREST PAYABLE ON INVESTMENTS IN FUND

- 38. An investment in terms of regulation 37 in a fund shall earn interest at such rate as may be determined by the council concerned in consultation with the Minister at the time of investment in the fund.

APPLICATION OF FUND

- 39. A council may grant a loan from its fund on such terms and conditions as the Minister may determine.

CALCULATION OF INTEREST IN RESPECT OF ADVANCES ON LOANS FROM FUND

- 40. Interest on a loan from a fund shall be calculated on half of the total amount of all advances outstanding at the beginning of each year, plus half of all such advances outstanding at the end of each year.

INVESTMENT OF FUNDS

- 41. Surplus moneys in a fund may be invested by the council concerned in such manner and on such terms and conditions as the Minister may approve.

INTERNAL CHECKING AND CONTROL

- 42. The council shall make the necessary arrangements to ensure that a system of internal checking and control is instituted by the treasurer in exercising control over the funds and other property of the council.

INTERNAL AUDIT AND ACCOUNTING

- 43. (1) The treasurer and members of an internal audit staff shall be entitled to require production of or access to all books, accounts and other records relating to the financial matters of any department.
- (2) A head of a department and every office thereof shall at the request of the treasurer furnish him to the best of his knowledge with such information relating to such financial matters as he may specify.

- (3) Die stelsel gevolg deur 'n departement vir die invordering van inkomste, die aangaan van uitgawes en die hou van boeke of enige stukke aangaande geldelike aangeleenthede, met inbegrip van kosteberekening, is onderworpe aan die goedkeuring van die Minister en sonder die Minister se voorafverkreë goedkeuring mag sodanige stelsel nie verander word of daarvan afgewyk word nie.
- (4) (a) Niks mag in boeke of rekords uitgewis word nie.
- (b) As 'n verandering aangebring moet word, moet die verkeerde inskrywing deurgestreep en die korreksie bokant aangebring word en sodanige verandering moet deur die beampte wat dit aanbring asook deur die nasien-beampte geparafeer word.
- (c) Met masjienboekhoustelsels moet die nodige veranderings eie aan die stelsel aangebring word, maar as die feite met die hand reggestel word, moet die regstelling onmiddellik geverifieer en deur die toesighouer of nasien-er geteken word.
- (d) Groen ink of groen potlood mag nie op amp-telike stukke gebruik word nie.

BEWARING VAN DOKUMENTE

44. (1) Alle transportaktes, eiendomsbewyse, huurkontrakte, ooreenkomste en dergelike stukke word by voltooiing in veilige bewaring geplaas ooreenkomstig die voorskrifte van die hoof-uitvoerende beampte.
- (2) Die hoof-uitvoerende beampte hou 'n register of laat 'n register hou van alle dokumente gemeld in subregulasie (1) waarin die nommer, aard, geldigheidsduur en enige ander inligting van belang aangaande elke dokument aangeteken word.

BETALING VAN SALARISSE, LONE EN TOELAES

45. (1) Die tesourier hou 'n opgawe waarin alle toepaslike besonderhede met betrekking tot die salaris, loon, toelaes en verlof van elke werknemer van die bestuur aangeteken word.
- (2) Betaalstate word deur die tesourier goedgekeur en betaling word dienooreenkomstig gedoen.
- (3) Die tesourier betaal alle salarisse, lone en toelaes op sodanige wyse as wat die bestuur bepaal.
- (4) 'n Hoof van 'n departement stel die tesourier onverwyld in kennis van enige wisseling van of byvoeging by sy personeel, van enige wysiging in 'n salaris- of loonskaal, van enige verlof toegestaan en van enige afwesigheid van 'n werknemer van diens sonder verlof.

VERLIESE VAN GELDE EN ANDER EIENDOM VAN DIE BESTUUR MOET GERAPPORTEER EN GOEDGE-MAAK WORD

46. (1) Ingevolge artikel 46 van die Wet moet enige verlies wat ontstaan uit enige onregmatige betaling, vrugtelose uitgawe of versuim om gelde in te vorder wat aan die bestuur verskuldig is, of enige tekort in, verlies of vernietiging of beskadiging van geld, seëls, sigwaardestukke en vorms met 'n potensiele waarde, sekuriteite, voorrade of ander eiendom van die bestuur onmiddellik deur die departementshoof aan die hoof-uitvoerende beampte, en aan die tesourier, die eksterne ouditeure en die Minister gerapporteer word met verstreking van die beskikbare besonderhede.

- (3) The system operated by a department for the collection of revenue, the incurring of expenditure, and the keeping of books or any records relating to financial matters, including costing, shall be subject to the approval of the Minister and no such system shall be altered or departed from without the prior approval of the Minister.
- (4) (a) No erasures shall be made in books and records.
- (b) When an alteration becomes necessary, the incorrect entry shall be ruled out and the correction inserted above and such alteration shall be initialled by the officer and by the checking officer making it.
- (c) Under systems of mechanised accounting the necessary adjustments appropriate to the system shall be made, but if errors are corrected manually the correction shall be verified immediately and be signed by the supervisor or checking officer.
- (d) Green ink or green pencil may not be used on official documents.

CUSTODY OF DOCUMENTS

44. (1) All deeds of transfer, title deeds, leases, agreements and similar documents shall, upon completion, be placed in safe custody in accordance with the directions of the chief executive officer.
- (2) The chief executive officer shall keep or cause to be kept a register of all documents mentioned in subregulation (1) in which the number, nature, period of validity and any other information of importance regarding each document, shall be recorded.

PAYMENT OF SALARIES, WAGES AND ALLOWANCES

45. (1) The treasurer shall keep a record in which all relevant particulars relating to the salary, wages, allowances and leave of every employee of the council are recorded.
- (2) Pay sheets shall be approved by the treasurer and payment shall be made in accordance therewith.
- (3) The treasurer shall pay all salaries, wages and allowances in such manner as the council may determine.
- (4) A head of a department shall forthwith notify the treasurer of any change in or addition to his staff, of any alteration in a salary or wage scale, of any leave granted and of any absence of any employee from duty without leave.

LOSSES OF MONEYS AND OTHER PROPERTY OF THE COUNCIL TO BE REPORTED AND MADE GOOD

46. (1) In terms of section 46 of the Act any loss arising from any improper payment, fruitless expenditure or failure to collect any moneys due to the council, or any deficiency in, loss or destruction of or damage to money, stamps, face-value instruments and forms having a potential value, securities, stores or other property of the council shall be reported immediately by the head of the department to the chief executive officer and to the treasurer, the external auditors and the Minister, furnishing such particulars as are available.

- (2) Die hoof- uitvoerende beampte moet toesien dat alle verliese goedgemaak word deur die beampte wat daarvoor verantwoordelik is of die persoon wat voordeel daaruit trek.
- (3) Bates mag nie as oortollig, uitgedien of verlore beskou word nie tensy die bestuur magtiging daartoe verleen. In die geval van oortollige of uitgediende bates gee die bestuur opdrag oor die beskikking daaroor en waar enige verliese nie ten volle goedgemaak word nie, kan die bestuur magtiging verleen vir die afskrywing van sodanige verlies.
- (4) In gevalle van verlies van gebruikte teenblaaië of duplikate van enige kwitansie-, lisensie-, tjek-, sigwaarde- of ander vorms met 'n potensiele waarde moet dit aan die Direkteur gerapporteer word, en as die Direkteur tevrede is met die verklaring wat deur die verantwoordelike amptenaar gegee word, en wat gestaaf word deur 'n sertifikaat van die betrokke departementshoof wat in oorleg met die tesourier en die eksterne ouditeur verstrek word, dat die gelde wat deur die teenblaaië en duplikate verteenwoordig word, behoorlik verantwoord is, kan die Direkteur bepaal dat sodanige teenblaaië en duplikate nie vir ouditdoeleindes voorgelê hoef te word nie.

BRANDKASTE EN BRANDKAMERS

47. (1) (a) Aansoeke om brandkaste en brandkamers moet gerig word aan die tesourier wat verantwoordelik is vir die verskaffing van, beskikking oor, verwydering, herstel en onderhoud van brandkaste en brandkamers en alle sake in verband daarmee.
- (b) Alle instruksies wat deur die tesourier uitgereik word, moet noukeurig nagekom word.
- (2) (a) 'n Volledige register van brandkaste en brandkamers moet gehou word deur die tesourier wat aan elke brandkas en brandkamer 'n onderskeidingsnommer moet toeken.
- (b) 'n Metaalplaatjie met 'n kodenommer ten opsigte van die brandkas of brandkamer daarop moet aan elkeen van die oorspronklike sleutels en duplikaatsleutels geheg word.
- (3) (a) Tensy ander spesiale reëlings met die toestemming van die tesourier getref word, moet die duplikaatsleutels van alle brandkaste en brandkamers in bewaring gegee word aan die tesourier wat 'n register daarvan moet hou.
- (b) 'n Kwitansie moet verkry word vir elke sleutel wat in bewaring gegee word en sodanige kwitansie moet deur die verantwoordelike beampte op 'n ander veilige plek as die brandkas of brandkamer waaraan die sleutel behoort, gehou word.
- (4) (a) Indien 'n brandkas oortollig word, moet die verantwoordelike beampte die tesourier onmiddellik daarvan in kennis stel en die instruksies van daardie departement betreffende die verwydering daarvan afwag.
- (b) Geen brandkas mag sonder die voorafverkreë toestemming van die tesourier van een departement of standplaas na 'n ander verplaas word nie en die tesourier moet in kennis gestel word van alle verplasinge van brandkaste en van alle verwisselings van bewaarders van brandkaste en brandkamers.

- (2) The chief executive officer shall ensure that all losses are made good by the officer responsible therefor or the person who benefited thereby.
- (3) Assets may not be regarded redundant, obsolete or lost unless the council grants authority therefor and in the case of redundant or obsolete assets the council shall give instruction regarding the disposal thereof and, where any loss is not fully made good, the council may grant authority for the writing-off of such loss.
- (4) In cases of loss of used counterfoils or duplicates of any receipt, licence, cheque, face-value instrument or other forms with a potential value, such loss must be reported to the Director, and if the Director is satisfied with the declaration made by the responsible officer, supported by a certificate from the head of the department concerned, furnished after consultation with the treasurer and the auditor, to the effect that the moneys reflected by the counterfoils and duplicates have been properly accounted for, the Director may direct that such counterfoils and duplicates need not be produced for audit purposes.

SAFES AND STRONGROOMS

47. (1) (a) Applications for safes and strongrooms shall be addressed to the treasurer, who shall be responsible for the supply, disposal, removal, repair and maintenance of safes and strongrooms and all matters relating thereto.
- (b) All instructions issued by the treasurer shall be carefully observed.
- (2) (a) A complete register of safes and strongrooms shall be maintained by the treasurer, who shall distinctively number every safe and strongroom.
- (b) A metal tablet bearing a code number relating to the safe or strongroom shall be attached to each of the original keys and duplicate keys.
- (3) (a) Unless other special arrangements are made with the sanction of the treasurer, duplicate keys of all safes and strongrooms shall be lodged with the treasurer, who shall keep a register thereof.
- (b) A receipt shall be obtained for every key lodged and such receipt shall be kept by the responsible officer in a secure place other than the safe or strongroom to which the key belongs.
- (4) (a) If any safe becomes redundant the responsible officer shall immediately report the fact to the treasurer and await the instructions of that department regarding removal.
- (b) No safe shall be transferred from one department or station to another without the prior consent of the treasurer, who shall be informed of all transfers of safes and of all changes of custodians of safes and strongrooms.

- (5) (a) Wanneer brandkaste ook al verplaas word of daar 'n verwisseling van bewaarder van 'n brandkas of brandkamer is, moet die betrokke oorhandigingssertifikaat (Aanhangsel C van hierdie regulasies) deur die huidige bewaarder ingevul word, asook deur die beampte wat die nuwe bewaarder word, en 'n kopie moet aan die tesourier gestuur word.
- (b) Versuim om sodanige oorhandigingssertifikaat te verkry, stel die bewaarder wat oorneem bloot aan strawwe vir die verlies van sleutels.
- (c) Tydelike verwisselings as gevolg van jaarlikse verlof hoef nie gerapporteer te word nie: Met dien verstande dat die bewaarder wat met verlof gaan, moet sorg dat alle sleutels wat hy oorhandig het, intak aan hom terugbesorg word.
- (d) As alle sleutels nie deur die aflosbeampte terugbesorg word in dieselfde toestand as dié waarin dit aan hom oorhandig is nie, moet die bewaarder die saak onmiddellik aan die tesourier rapporteer, anders word die bewaarder aanspreeklik gehou vir die verlies of skade gedurende sy afwesigheid gely.
- (6) (a) Alle korrespondensie betreffende brandkaste en brandkamers moet aan die tesourier gerig word wat reëlins moet tref vir enige werk of herstelwerk aan 'n brandkas of brandkamer.
- (b) Die bewaarder of enige ander beampte mag onder geen omstandighede probeer om die brandkas of brandkamer oop te maak of om enige slotte te forseer of om op enige wyse aan die meganisme van die brandkas of brandkamer te peuter nie, en geen werk in verband met die herstel of verandering van brandkaste of brandkamers of die sleutels of kombinasies daarvan of die vervaardiging van duplikaatsleutels mag uitgevoer of gelas word nie, behalwe met die magtiging en in opdrag van die tesourier.
- (c) Geen afdruk hoe genaamd mag ooit van sleutels van brandkaste, brandkamers of geldkissies gemaak word nie.
- (7) (a) Die hoof van 'n departement moet verantwoordelike en betroubare beamptes skriftelik benoem en aanstel as bewaarders van brandkaste en brandkamers.
- (b) Die name van sodanige beamptes wat spesifiek benoem is, moet aan die tesourier verstrekk word.
- (8) Brandkas- of brandkamersleutels wat geheg moet word aan 'n sleutelring en -ketting met 'n plaatjie wat ten opsigte van die sleutels geregistreer is, moet altyd in die persoonlike besit van die bewaarder wees.
- (9) (a) 'n Plaatjie wat verkaf word vir hegting aan die sleutels van 'n brandkas of brandkamer ten opsigte waarvan die plaatjie geregistreer is, mag nie van die sleutels afgehaal word nie.
- (b) Behalwe sodanige plaatjie mag niks aan 'n stel sleutels geheg word wat hulle as die sleutels van die brandkamer waarin hulle behoort, sal identifiseer nie, en met die uitsondering van die brandkas- of brandkamersleutels en die geregistreerde plaatjie, mag geen ander sleutel, amptelik of privaat, aan die ketting geheg word nie.
- (5) (a) Whenever a safe is transferred or there is a change of custodian of a safe or strongroom the relative handing-over certificate (Annexure C to these regulations) shall be completed by the present custodian as well as by the officer who is to become the new custodian and a copy forwarded to the treasurer.
- (b) Failure to obtain such handing-over certificate may render the custodian taking over liable to penalties for the loss of keys.
- (c) Temporary changes due to annual leave need not be reported: Provided that the custodian going on leave shall ensure the return to him intact of all keys which he has handed over.
- (d) If all keys are not returned by the relief officer in the same condition in which they were handed to him, the custodian shall report the matter to the treasurer forthwith, otherwise the custodian will be held liable for loss or damage sustained during his absence.
- (6) (a) All correspondence regarding safes and strongrooms shall be directed to the treasurer, who shall arrange for any work or repairs to a safe or strongroom.
- (b) In no circumstances shall any attempt be made by the custodian or any other officer to open such safe or strongroom or to force any locks or to tamper in any way with the mechanism of such safe or strongroom and no work in connection with the repair or alteration of safes or strongrooms or keys or combinations thereof or the manufacture of duplicate keys, shall be carried out or ordered except with the authority and under the direction of the treasurer.
- (c) No impression whatsoever of safe or strongroom or cash-box keys shall be made at any time.
- (7) (a) The head of a department shall, in writing, nominate and appoint responsible and reliable officers to be custodians of safes and strongrooms.
- (b) The treasurer shall be notified of the names of such officers specifically nominated.
- (8) Safe or strongroom keys, which shall be attached to a key-ring and chain with a tablet registered against such keys, shall at all times be in the personal possession of the custodian.
- (9) (a) A tablet supplied for attachment to the keys of a safe or strongroom against which the tablet is registered, shall not be separated from those keys.
- (b) Apart from such tablet nothing shall be attached to a set of keys which will identify the keys with the safe or strongroom to which they belong and, with the exception of the safe or strongroom keys and the registered tablet, no other keys, official or private, shall be attached to the chain or ring.

- (10) (a) Waar die deur van 'n brandkas of brandkamer van meer as een slot voorsien is, moet die sleutels van die verskillende slotte aan afsonderlike beamptes toevertrou word.
- (b) 'n Beampte wat tydelik of permanent die bewaarder van een van die sleutels van 'n brandkas is of was, mag hoegenaamd nie toegelaat word om die bewaarder van die ander sleutel of sleutels van dieselfde brandkas te wees nie.
- (c) Hierdie veiligheidsmaatreëls moet ook toegepas word waar brandkas- of brandkamerdeure van kombinasieslotte voorsien is.
- (11) (a) Enige verlies van sleutels van brandkaste of brandkamers moet onmiddellik aan die tesourier gerapporteer word, en daar mag onder geen omstandighede privaat geadverteer word in 'n poging om die verlore sleutels terug te kry nie.
- (b) Wanneer brandkas- of brandkamersleutels gevind word en die bewaarder daarvan nie bekend is nie, moet die saak aan die tesourier gerapporteer en die plaatjienommer vermeld word.
- (c) Tensy die bestuur anders bepaal, moet die verantwoordelike beampte die koste om die verlies te dek, dra.
- (12) Versoek dat duplikaatsleutels terugbesorg moet word, moet aan die tesourier gerig word en moet vergesel gaan van die kwitansie wat verkry is toe dit in bewaring gegee is en 'n volledige opgawe van die redes waarom dit nodig is.
- (13) (a) Die omvang van skade deur 'n brand veroorsaak, hoe gering ook al, en die uitwerking daarvan op 'n brandkas of brandkamer moet onmiddellik en breedvoerig aan die tesourier gerapporteer word.
- (b) Na 'n brand mag 'n brandkas nie verskuif word nie en mag daar nie aan gepeuter word nie totdat die sleutel of sleutels getoets is.
- (14) Enige poging tot inbraak, geslaagd of andersins, moet aan die Suid-Afrikaanse Polisie en die hoof-uitvoerende beampte gerapporteer word en 'n volledige beskrywing van die gevolge van die inbraak op die brandkas of brandkamer moet aan die tesourier verstrekk word.
- (15) Geldkissies en brandtrommels en die sleutels daarvan is die verantwoordelikheid van beamptes aan wie se bewaring die hoof van die departement dit toevertrou het en moet waar moontlik in 'n brandkas of brandkamer bewaar word wanneer dit nie gebruik word nie.
- (16) Die tesourier is verantwoordelik vir die veilige bewaring van duplikaatsleutels van geldkissies en brandtrommels, en die sleutels moet van 'n gepaste etiket voorsien en in 'n brandkas of brandkamer bewaar word.
- (17) (a) Die verlies van 'n sleutel van 'n geldkissie of brandtrommel moet onmiddellik aan die hoof van die departement gerapporteer word en die kassie of trommel moet aan gebruik onttrek word totdat die slot vervang en 'n nuwe sleutel verskaf is.
- (10) (a) Where the door of a safe or strongroom is fitted with more than one lock, the keys of the different locks shall be entrusted to separate officers.
- (b) At no time shall an officer who is or has been the custodian temporarily or permanently of one of the keys of a safe be permitted to be custodian of the other key or keys of the same safe.
- (c) These safeguards shall also be applied where safe or strongrooms doors are fitted with combination locks.
- (11) (a) Any loss of keys of safes or strongrooms shall be reported immediately to the treasurer and in no circumstances shall private advertising be undertaken in an endeavour to recover such lost keys.
- (b) Whenever safe or strongroom keys are found and the custodian is unknown, the matter shall be reported to the treasurer and the tablet number quoted.
- (c) The cost of making good such loss shall, unless the council directs otherwise, be borne by the responsible officer.
- (12) Requests for the return of duplicate keys shall be made to the treasurer and shall be accompanied by the receipt obtained for their lodgement and a complete statement of the reasons for them being required.
- (13) (a) The extent of the damage caused by a fire, however trivial, and the effect thereof on a safe or strongroom, shall be reported in detail immediately to the treasurer.
- (b) After a fire a safe shall not be moved or disturbed until after the key or keys have been tried.
- (14) Any attempt at burglary, successful or otherwise, shall be reported to the South African Police and the chief executive officer and a detailed description of the effect of the burglary on the safe or strongroom submitted to the treasurer.
- (15) Cash-boxes and strong-boxes and their keys shall be the responsibility of officers to whom their custody is entrusted by the head of the department, and shall whenever possible be lodged in a safe or strongroom when not in use.
- (16) The treasurer shall be responsible for the safe custody of duplicate keys of cash-boxes and strong-boxes, which keys shall be appropriately labelled and kept in a safe or strongroom.
- (17) (a) The loss of any key of a cash-box or strong-box shall be reported immediately to the head of the department and the use of the box shall be discontinued until the lock has been altered and a new key supplied.

- (b) Die beskadiging van enige sleutel moet insgelyks gerapporteer word aan die tesourier wat, indien nodig, 'n nuwe sleutel moet laat maak.
- (c) Die koste van die verskaffing van nuwe sleutels en die vervanging van slotte moet deur die verantwoordelike beamppte gedra word, tensy die bestuur anders bepaal.
- (18) 'n Kwitansie moet verkry word vir elke sleutel wat uitgereik word.
- (19) 'n Afskrif van die instruksies in hierdie regulasie vervat, moet aan die binnekant van elke brandkas- of brandkamer deur opgeplak word.

LOUDITEURING VAN BOEKE EN REKENINGE

48. (1) Die ouditeuring van die rekeninge en oorkondes van die bestuur moet behoudens die bepalings van artikel 22 van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951 (Wet 51 van 1951), uitgevoer word volgens die voorskrifte en onder die beheer van die Minister of enige ander persoon wat die Minister van tyd tot tyd aanstel om sodanige ouditeuring onder die beheer van die Departement van Samewerking en Ontwikkeling uit te voer.
- (2) Wanneer 'n ouditeuring uitgevoer word volgens die voorskrifte en onder die beheer van sodanige ander persoon wat aldus aangestel is, moet die rekeninge en state ooreenkomstig artikel 26 van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, of ooreenkomstig bykomstige voorskrifte soos deur die Minister bepaal, geouditeur word.
- (3) (a) Die oorspronklike finale rekenings en finansiële state en die ouditeur se verslag oor die rekenings en algemene toestand van die bestuur moet aan die hoof- uitvoerende beamppte van die bestuur en aan die Minister voorgelê word.
- (b) Die hoof- uitvoerende beamppte kan die ouditeur versoek om sodanige verdere inligting of kommentaar te verstrek en kan ná oorlegpleging gelas dat die verslag ooreenkomstig die voorskrifte van die Minister ingedien word.
- (4) Afskrifte van die ouditeur se verslag sal deur die Departement van Samewerking en Ontwikkeling aan die Minister voorgelê word met verduidelikings en kommentaar, indien nodig.
- (5) Die ouditeur se finansiële state en kommentaar moet nie later as 30 November van elke jaar aan die Minister voorgelê word.
- (6) Na ontvangs van die finansiële state moet die hoofuitvoerende beamppte die state en kommentaar aan die bestuur voorlê vir bespreking en optrede, indien nodig.
- (7) By die ouditeuring moet die ouditeur in besonder verslag doen—
- (a) dat die finansiële state en balansstate wat opgestel is, ondersoek en geouditeur is en dat hy hom daarvan vergewis het dat behoorlike boeke en rekords gehou is;
 - (b) dat hy hom daarvan vergewis het dat redelike voorsorgmaatreëls getref is om die behoorlike invordering en die verantwoording van gelde wat aan die bestuur betaalbaar is, te beveilig;

(b) Damage to any key shall likewise be reported to the treasurer, who shall, if necessary, cause a new key to be made.

(c) The cost of providing new keys and altering locks shall be borne by the responsible officer, unless the council directs otherwise.

(18) Receipts shall be obtained for every key issued.

(19) A copy of the instructions contained in this regulation shall be pasted to the inside of every safe or strongroom door.

AUDITING OF BOOKS AND ACCOUNTS

48. (1) The auditing of the accounts and records of the council shall in terms of section 22 of the Public Accountants' and Auditors' Act, 1951 (Act 51 of 1951), be executed according to the instructions and under the control of the Minister or any other person appointed by the Minister from time to time to carry out such auditing under the control of the Department of Co-operation and Development.
- (2) When an audit is executed according to the instructions and under the control of such other person so appointed, the accounts and statements shall be audited in terms of section 26 of the Public Accountants' and Auditors' Act, 1951, or additional instructions as directed by the Minister.
- (3) (a) The original final accounts and financial statements, and the auditor's report on the accounts and general state of the council, shall be submitted to the chief executive officer of the council and the Minister.
- (b) The chief executive officer may request the auditor to furnish such further information or comments and may, after consultation, order the report to be submitted in terms of directions of the Minister.
- (4) Copies of the auditor's report shall be submitted to the Minister by the Department of Co-operation and Development with explanations and comments, if necessary.
- (5) The auditor's financial statements and comments shall be submitted to the Minister not later than 30 November of each year.
- (6) After receipt of the financial statements the chief executive officer shall submit the statements and comments to the council for discussion and action, if necessary.
- (7) At the auditing the auditor shall in particular certify—
- (a) that the financial statements and balance sheets prepared have been examined and audited and that he has satisfied himself that proper books and accounts have been kept;
 - (b) that he has satisfied himself that all reasonable precautions have been taken to safeguard the proper collection and accounting of moneys which are payable to the council;

- (c) dat hy hom daarvan vergewis het dat die wette en regulasies met betrekking tot die invordering en betaling van gelde aan die bestuur, behoorlik nagekom is;
- (d) dat insoverre hy dit dienstig ag, hy hom daarvan vergewis het dat uitgawes wat op die finansiële state van die bestuur aangetoon is, gestaaf word deur genoegsame bewysstukke, magtiging en bewys van betaling;
- (e) dat hy hom daarvan vergewis het dat die rekenings 'n redelike weergawe van die bestuur se finansiële posisie is;
- (f) dat hy hom daarvan vergewis het dat behoorlike voorsiening gemaak is vir die delging van enige geld wat die bestuur geleen het, hetsy by wyse van skuldbriewe, effekte, wissels of andersins;
- (g) dat hy hom daarvan vergewis het dat al die vereistes en aanbevelings nagekom en uitgevoer is wat hy as ouditeur gestel en gedoen het;
- (h) dat hy op 'n steekproefgrondslag 'n opname gemaak het van die interne nasiening en beheer van die bestuur se finansiële state; dat, met inagneming van die algemene opmerkings in sy verslag, genoemde interne nasiening en beheer in ooreenstemming is met die voorgeskrewe vereistes, bevredigend is en bevredigend funksioneer; en dat die pligte van die beamptes insoverre dit prakties en nodig blyk, só verdeel is dat elke beampte se werk deur 'n ander beampte gekontroleer word en één enkele beampte nie alleen al sodanige pligte waarneem of alleen die beheer oor die hele rekenkundige prosedure uitoefen nie.

KORT TITEL

49. Hierdie regulasies staan bekend as en kan in alle dokumente en verrigtinge aangehaal word as die Finansiële Regulasies vir Dorpsbesture, 1983.

AANHANGSEL A

BEGROTINGSINDELING [ARTIKEL 44 (2) (b) VAN DIE WET]

Program	Subprogram
1. Raad en Hoof- Uitvoerende Beampte	1.1 Raad en komitees 1.2 Hoof- Uitvoerende beampte
2. Bestuursadministrasie (Departement van Stadsklerk)	2.1 Personeelfunksie 2.2 Sekretariële en komitee-dienste 2.3 Regsdienste
3. Finansies (Departement van Stadstesourier)	3.1 Begrotings 3.2 Alle finansiële beheer: Inkomste en uitgawe 3.3 Rekenaardienste 3.4 Magasyn en voorrade 3.5 Finale rekenings 3.6 Handelsgeboue—verhuur van
4. Tegnies (Departement van Stadsingenieur)	4.1 Behuising 4.2 Strate en stormwater 4.3 Watervoorsiening 4.4 Elektrisiteit 4.5 Riolering 4.6 Sanitêre nagvuildienste 4.7 Vullisverwydering 4.8 Parke en openbare ruimtes
5. Sosiale dienste	5.1 Gesondheidsdienste/klinieke 5.2 Ambulanse 5.3 Versorgingsoorde 5.4 Ouethuise 5.5 Welsynsdienste 5.6 Begraafplase
6. Gemeenskapsfasiliteite vir sport en ontspanning	6.1 Gemeenskapsale 6.2 Sportgronde 6.3 Biblioteke 6.4 Bioskope

- (c) that he has satisfied himself that the laws and regulations regarding the collection and payment of moneys to the council have been properly complied with;
- (d) that, to the extent that he has deemed it expedient, he has satisfied himself that expenditure reflected in the council's financial statements is supported by sufficient vouchers, authority and proof of payments;
- (e) that he has satisfied himself that the accounts are a reasonable reflection of the council's financial position;
- (f) that he satisfied himself that proper provision has been made for the redemption of any money lent by the council, whether by means of promissory notes, securities, bills or otherwise;
- (g) that he has satisfied himself that all his requirements and recommendations as auditor have been complied with and carried out;
- (h) that he has carried out a survey of the internal verification and control of the council's financial statements on a sampling basis; that, regard being had to the general observations in his report, the said internal verification and control are in accordance with the prescribed requirements, are satisfactory and operate satisfactorily; and that the duties of the officers, so far as appears practicable and necessary, have been so divided that each officer's work is verified by another officer and no one officer singly discharges all such duties or singly exercises control over the entire accounting procedure.

SHORT TITLE

49. These regulations shall be known as and may be cited in all documents and proceedings as the Financial Regulations for Village Councils, 1983.

ANNEXURE A

VOTE CLASSIFICATION [SECTION 44 (2) (b) OF THE ACT]

Programme	Subprogramme
1. Council and Chief Executive Officer	1.1 Council and committees 1.2 Chief executive officer
2. Management Administration (Department of Town Clerk)	2.1 Staff function 2.2 Secretarial and committee services 2.3 Legal services 3.1 Votes
3. Finances (Department of Town Treasurer)	3.2 All financial control: Income and expenditure 3.3 Computer services 3.4 Stores and supplies 3.5 Final accounts 3.6 Business premises—lease of
4. Technical (Department of Town Engineer)	4.1 Housing 4.2 Streets and stormwater 4.3 Water supply 4.4 Electricity 4.5 Sewerage 4.6 Sanitary nightsoil services 4.7 Rubbish removal 4.8 Parks and public clearings
5. Social Services	5.1 Health services/clinics 5.2 Ambulances 5.3 Care centres 5.4 Old age homes 5.5 Welfare services 5.6 Cemeteries
6. Community Facilities for Sport and Recreation	6.1 Community halls 6.2 Sports grounds 6.3 Libraries 6.4 Cinemas

AANHANGSEL B

OORHANDIGINGSERTIFIKAAT

Departement

Plek

Datum van oorhandiging 19.....

Ooreenkomstig regulasie 28 (21) van die Finansiële Regulasies vir dorpsbesture, 1983, sertifiseer ons hierby dat ons die oorhandiging voltooi het van alle bestuurseiendom onder die beheer van die beampte wat belas is met die toesig oor en dat, behoudens die verskille genoem op hierdie bladsy en die volgende bladsye, genommener die bruikbare eiendom voorhande in ooreenstemming is met die balanse van die grootboek of ander rekords.

Voorts sertifiseer ons dat die volgende lys van verskille alle artikels insluit wat tot dusver nie vir magtiging tot verrekening voorgeleë is nie.

Handtekening en ampstitel van beampte wat oorhandig

Handtekening en ampstitel van beampte wat oorneem

LYS VAN VERSKILLE

(AANGEHEG TE WORD AAN AANHANGSEL B)

HOEVEELHEDE: WAARDE MET UITSLUITING VAN VERSLETE OF GEBREEKTE ARTIKELS

Artikel	Eenheid	Volgens hoofgrootboek of ander rekord	Werklik	Surplus	Tekort	Verduideliking

AANHANGSEL C

Die Tesourier

Brandkas

(Onder die woord "brandkas" word ook 'n brandkamer verstaan)

A. Ingevolge regulasie 47 van die Finansiële Regulasies vir Dorpsbesture, 1983, word u hierby in kennis gestel dat ek, brandkas aan in 'n goeie toestand oorhandig het op tesame met die volgende artikels:

- (a) Buitedeursleutels (getal)
- (b) laaisleutels (getal)
- (c) binnedeursleutels (getal)
- (d) geldkissiesleutels (getal)
- (e) 'n ketting en ring met 'n geregistreerde plaatjienommer almal ook in 'n goeie toestand, behalwe

Handtekening van bewaarder wat oorhandig

Ampstitel

Kantooradres

Datum

B. Ek,, sertifiseer hierby dat ek brandkas van oorgeneem het tesame met bogenoemde artikels, dat die sleutels op die slotte pas en dat alles in 'n goeie toestand is, behalwe Ek sertifiseer ook dat die brandkasregulasie aan die binnekant van die brandkas deur geplak is.

Handtekening van bewaarder wat oorneem

Ampstitel

Kantooradres

Datum

ANNEXURE B

HANDING-OVER CERTIFICATE

Department

Place

Date of handing over 19.....

In terms of regulation 28 (21), of the Financial Regulations for Village Councils, 1983, we hereby certify that we have completed the handing over of all village council property under the control of the officer charged with the supervision of and that, except for the differences mentioned on this page and the following pages, numbered the usable property on hand is in agreement with the balances of the ledger or other records.

We further certify that the following list of differences includes all articles which have thus far not been submitted for authority for accounting.

Signature and designation of official handing over

Signature and designation of official taking over

LIST OF DIFFERENCES

(TO BE ANNEXED TO ANNEXURE B)

QUANTITIES VALUE EXCLUDING WORN OR BROKEN ARTICLES

Article	Unit	According to main ledger or other record	Actual	Surplus	Shortage	Explanation

ANNEXURE C

The Treasurer

Safe

(Under the word "safe" is also understood a strongroom)

A. In terms of regulation 47 of the Financial Regulations for Village Councils, 1983, you are hereby notified that I, handed over safe to in good condition on together with the following articles:

- (a) External door keys (number)
- (b) Drawer keys (number)
- (c) Inner door keys (number)
- (d) Cash box keys (number)
- (e) A chain and ring with a registered tablet number all in good condition except

Signature of custodian handing over

Designation

Office address

Date

B. I,, certify that I have taken over safe from together with the above-mentioned articles, that the keys fit the locks and that everything is in good order, except I also certify that the safe regulation is pasted to the inside of the safe door.

Signature of custodian taking over

Designation

Office address

Date

GOEWERMENSKENNISGEWING**DEPARTEMENT VAN SAMEWERKING EN ONTWIKKELING**

No. R. 2415

4 November 1983

FINANSIËLE REGULASIES VIR STADSRAD

Ek, George de Villiers Morrison, Adjunk-minister van Samewerking, vaardig hierby namens en in opdrag van die Minister van Samewerking en Ontwikkeling, kragtens die bevoegdheid hom verleen by artikel 56 (1) van die Wet op Swart Plaaslike Besture, 1982 (Wet 102 van 1982), die regulasies uit wat in die Bylae hiervan vervat is.

G. DE V. MORRISON, Adjunk-minister van Samewerking.

(Lêer A2/17/B)

BYLAE**WOORDOMSKRYWING**

1. In hierdie regulasies, tensy die sinsverband anders aandui, beteken—
 - (a) "beampte" 'n beampte in die diens van of afgegaan aan die diens van die raad;
 - (b) "departement" enige departement, afdeling of vertakking van die raad waarvan die hoof nie regstreeks verantwoordelik is aan enige senior beampte uitgesonderd die hoof- uitvoerende beampte nie;
 - (c) "departementshoof" die beampte wat die hoof van 'n departement is en wat ingevolge artikel 31 (3) van die Wet regstreeks verantwoordelik is aan die hoof- uitvoerende beampte, of enige persoon wat behoorlik deur die raad gemagtig is om namens die departementshoof op te tree;
 - (d) "Fonds" die Kapitaalontwikkelingsfonds ingestel by regulasie 36;
 - (e) "raad" 'n stadsraad ingestel ingevolge artikel 2 (1) (a) of (b) van die Wet en ook die uitvoerende komitee van 'n raad vermeld in artikel 20 van die Wet en enige beampte deur 'n raad aangestel, handelende ooreenkomstig enige bevoegdheid wat aan die raad verleen is en wat ingevolge artikel 32 (1) van die Wet aan hom gedelegeer is;
 - (f) "tesourier" die tesourier van die raad wat behoorlik deur die raad aangestel is;
 - (g) "Wet" die Wet op Swart Plaaslike Besture, 1982 (Wet 102 van 1982),

en het enige ander woord of uitdrukking waaraan 'n betekenis in die Wet geheg is, daardie betekenis.

TOEPASSING

2. Hierdie regulasies is van toepassing in die gebied van elke raad tot tyd en wyl die raad sy eie verordeninge betreffende finansiële aangeleenthede gemaak het ingevolge artikel 27 (1) van die Wet.

BEGROTING

3. (1) Die jaarlikse begroting van 'n raad ten opsigte van die inkomste- en uitgawerekening en die kapitaalrekening word opgestel ingevolge artikel 44 van die Wet in die vorm soos uiteengesit in hierdie regulasie.

GOVERNMENT NOTICE**DEPARTMENT OF CO-OPERATION AND DEVELOPMENT**

No. R. 2415

4 November 1983

FINANCIAL REGULATIONS FOR TOWN COUNCILS

I, George de Villiers Morrison, Deputy Minister of Co-operation, on behalf and by direction of the Minister of Co-operation and Development, by virtue of the powers vested in him by section 56 (1) of the Black Local Authorities Act, 1982 (Act 102 of 1982), hereby make the regulations contained in the accompanying Schedule hereto.

G. DE V. MORRISON, Deputy Minister of Co-operation.

(FILE A2/17/B)

SCHEDULE**DEFINITIONS**

1. In these regulations, unless the contents otherwise indicates—
 - (a) "Act" shall mean the Black Local Authorities Act, 1982 (Act 102 of 1982);
 - (b) "council" shall mean a town council established under section 2 (1) (a) or (b) of the Act and shall include the executive committee of a council referred to in section 20 of the Act and any official employed by a council acting in accordance with an authority vested in the council that has been delegated to him in terms of section 32 (1) of the Act;
 - (c) "department" shall mean any department, section or branch of the council of which the head is not directly responsible to any senior officer other than the chief executive officer;
 - (d) "Fund" shall mean the capital development fund established by regulation 36;
 - (e) "head of a department" shall mean the officer who is the head of a department and who, in terms of section 31 (3) of the Act, is directly responsible to the chief executive officer or any person duly authorised by the council to act on his behalf;
 - (f) "officer" shall mean an officer in the service of or seconded to the service of the council;
 - (g) "treasurer" shall mean the treasurer of the council duly appointed by the council;

and any other word or expression to which a meaning has been assigned in the Act, shall have the meaning thus assigned.

APPLICATION

2. These regulations shall apply in the area of every council until such council has made its own by-laws relating to financial matters in terms of section 27 (1) of the Act.

ESTIMATES

3. (1) The annual estimates of a council on the revenue and expenditure account and the capital account shall be drawn up in terms of section 44 of the Act in the form prescribed in this regulation.

Vorm en indeling van inkomste- en uitgawe-begrotings

- (2) (a) (i) Begrotings van inkomste en uitgawe word kragtens artikel 44 (2) (b) van die Wet ingedeel in die programme en subprogramme soos in Aanhangsel A van hierdie regulasies uiteengesit.
- (ii) Ondanks subregulasie (i) kan 'n raad met die voorafverkreë goedkeuring van die Minister enige van die programme of subprogramme wat in genoemde Aanhangsel A vervat is, kombineer of verder verdeel om by plaaslike omstandighede aan te pas.

Vergelykende syfers

- (b) Die staat van inkomste en uitgawe van 'n raad moet die volgende inligting bevat ten opsigte van elke program, subprogram en item:
- (i) Die vorige finansiële jaar se werklike inkomste en uitgawe;
 - (ii) die jongste goedgekeurde begroting;
 - (iii) die beraamde uitgawe en inkomste vir die betrokke jaar waarvoor begroot word.

Subhoofde

- (c) Die uitgawe lyn-items van elke subprogram word in die volgende subhoofde ingedeel:
- (i) Salarisse, lone en toelaes (personeel-vergoeding en byvoordele).
 - (ii) Ander gespesifiseerde uitgawes.
 - (iii) Instandhouding.
 - (iv) Leningskoste.
 - (v) Bydraes tot goedgekeurde fondse.
 - (vi) Kapitaal: Bydraes uit inkomste.
- (d) Alle inkomste-items word in die toepaslike subprogram afsonderlik aangetoon met vergelykende syfers soos in subregulasie (b) vermeld.

Kapitaalbegroting

- (3) (a) Die staat van voorgestelde kapitale uitgawe moet in die volgende kategorieë ingedeel word:
- (i) Vaste bates (onroerend).
 - (ii) Masjinerie en toerusting.
 - (iii) Meubels en toerusting.
 - (iv) Voertuie.

Bron van finansiering

- (b) Die bron van finansiering, hetsy uit inkomste, eie reserwefondse of uit interne of eksterne leningsfondse moet aangetoon word: Met dien verstande dat indien finansiering uit leningsfondse geskied, die tydperk van terugbetaling, rentekoerse en jaarlikse leningskoste aangetoon moet word.

Beginselgoedkeuring vir kapitale uitgawes

- (c) Geen voorsiening vir kapitale uitgawe mag op enige begroting gemaak word nie tensy die beginselgoedkeuring van die Minister of die raad, na gelang van die geval, verkry is, en sodanige beginselgoedkeuring se verwysingsnommer moet vermeld word: Met dien verstande dat die Minister kan afsien van hierdie vereiste vir sodanige bedrae en omstandighede as wat hy mag goed dink.

Form and division of revenue and expenditure estimates

- (2) (a) (i) In terms of section 44 (2) (b) of the Act, estimates of revenue and expenditure shall be divided into programmes and subprogrammes as set out in Annexure A to these regulations.
- (ii) A council may, notwithstanding subparagraph (i), with the prior authority of the Minister, combine or further divide any of the programmes or subprogrammes included in the said Annexure A in order to adjust to local circumstances.

Comparative figures

- (b) The statement of revenue and expenditure of a council shall contain the following information in respect of every programme, subprogramme and item:
- (i) The actual revenue and expenditure of the previous financial year;
 - (ii) the latest approved budget;
 - (iii) the estimates of revenue and expenditure for the particular year budgeted for.

Subheadings

- (c) The expenditure line items of every subprogramme shall be divided into the following subheadings:
- (i) Salaries, wages and allowances (staff compensation and fringe benefits).
 - (ii) Other specified expenditure.
 - (iii) Maintenance.
 - (iv) Loan costs.
 - (v) Contribution to approved funds.
 - (vi) Capital: Contributions out of revenue.
- (d) All revenue items shall be reflected separately in the appropriate subprogramme with the comparable figures as stated in subregulation (b).

Capital budget

- (3) (a) The statement of proposed capital expenditure shall be divided into the following categories:
- (i) Fixed assets (immovable).
 - (ii) Machinery and equipment.
 - (iii) Furniture and equipment.
 - (vi) Vehicles.

Financial source

- (b) The financial source shall be indicated, albeit out of revenue, own reserve funds, internal or external loan funds: Provided that where the financing is obtained from loan funds, the period of repayment, interest rates and annual loan costs shall be reflected.

Approval in principle for capital expenditure

- (c) No provision for capital expenditure shall be made on any budget unless approval in principle has been obtained from the Minister or the council, as the case may be and the reference number of such approval in principle shall be reflected: Provided that the Minister may deviate from this requirement for such amounts and circumstances as he may deem fit.

Oorlooppojecte

- (d) (i) Geen projekte waarvoor daar in 'n vorige begroting reeds voorsiening gemaak is, en wat goedgekeur is, mag in 'n nuwe boekjaar voortgesit word nie tensy voldoende voorsiening in die kapitale begroting vir die nuwe jaar gemaak is.
- (ii) Sodanige projekte moet uitdruklik geïdentifiseer word tesame met die persentasie voltooiing wat reeds bereik is of die redes daarvoor in gevalle waar daar in die oorspronklike begrote jaar nog nie daarmee begin is of dit voltooi is nie.

Fondsebegroting

- (4) (a) Geen uitgawe uit 'n bestaande goedgekeurde fonds mag aangegaan word nie tensy voorsiening vir sodanige uitgawe gemaak is in die begroting van sodanige fondse, of ministeriële goedkeuring daarvoor verkry is.
- (b) 'n Begroting van uitgawe uit en bydraes tot goedgekeurde fondse moet jaarliks saam met die bedryfs- en kapitaalebegroting aan die Minister voorgelê word en die volgende inligting bevat:
- (i) Werklike saldo aan die einde van die vorige boekjaar.
 - (ii) Beraamde bydraes, rente en ander toevoegings tot die Fonds.
 - (iii) Beraamde uitgawes uit die Fonds.
 - (iv) Beraamde saldo aan die einde van die begrotingsjaar.

Begrotingsverwysingsposnommers

- (5) In alle bedryfs-, kapitaal- en fondsebegrotingstate moet inkomste- en uitgaweprogramme, subprogramme en aktiwiteite voorsien wees van identifiserende posnommers tot bevrediging van die Minister.

Finansiële inligting verstrekkend te word vir opstel van konsepbegroting

- (6) (a) Nie later nie as 1 Februarie van elke jaar verstrekkend die tesourier aan elke hoof van 'n departement dié finansiële inligting wat hy nodig het vir die opstel vir die volgende boekjaar van konsepbegrotings ten opsigte van die inkomsterekening en die kapitaalrekening ten opsigte van die betrokke departement.
- (b) Binne 30 dae na die ontvangs van sodanige inligting lê elke hoof van 'n departement sodanige konsepbegrotings ten opsigte van sy departement aan die tesourier voor.

Konsepbegrotings ingedien te word vir oorweging

- (7) (a) Die tesourier lê die konsepbegrotings van alle departemente, tesame met 'n opsomming daarvan en sy aanbevelings daarvoor, voor aan die hoof-uitvoerende beambte vir voorlegging aan die uitvoerende komitee.
- (b) (i) Nadat dit oorweeg is, lê die uitvoerende komitee die konsepbegroting, aan die raad voor vir goedkeuring.

Carry-over projects

- (d) (i) No projects for which provision has been made and which have been approved on a previous budget, may be continued with in the new financial year unless adequate provision has been made in the capital budget for the new year.
- (ii) Such projects shall be expressly identified, together with the completion percentage already achieved or reasons in cases where they have not been commenced in the original year of budget or where they have not been completed.

Fund estimates

- (4) (a) No expenditure may be incurred against an existing approved fund unless provision has been made for such expenditure in the estimates of such fund or ministerial approval therefor has been obtained.
- (b) Estimates of expenditure from and contributions to approved funds that contain the following information shall be submitted annually to the Minister together with the trade and capital estimates:
- (i) Actual balance at the end of the previous financial year.
 - (ii) Estimated contributions, interest and other additions to the Fund.
 - (iii) Estimated expenditure from the Fund.
 - (iv) Estimated balance at the end of the budget year.

Estimate reference vote numbers

- (5) Revenue and expenditure programmes, subprogrammes and activities in all trade, capital and fund statements shall be provided with identifying vote numbers to the satisfaction of the Minister.

Financial information to be furnished for preparation of draft estimates

- (6) (a) Not later than 1 February of every year the treasurer shall furnish each head of a department with such financial information as he may require for the preparation of draft estimates in respect of the revenue and capital accounts of the department concerned for the ensuing financial year.
- (b) Within 30 days of receiving such information each head of a department shall submit to the treasurer such draft estimates in respect of his department.

Draft estimates to be submitted for consideration

- (7) (a) The treasurer shall submit the draft estimates of all departments together with a summary thereof and his recommendations thereon, to the chief executive officer for submission to the executive committee.
- (b) (i) The executive committee shall submit the draft estimates after these have been considered, to the council for approval.

- (ii) Daarna word die goedgekeurde begrotings nie later nie as 1 Mei aan die Minister vir goedkeuring voorgelê.

BOEKJAAR

4. (1) Die boekjaar van 'n raad is die tydperk vanaf 1 Julie van 'n jaar tot 30 Junie van die daaropvolgende jaar.
- (2) Die raad moet 'n volledige en juiste rekening laat hou van alle bedrae wat deur hom ontvang of uitgegee is en moet so gou doenlik, maar in elk geval binne 3 maande na die afsluiting van 'n boekjaar, aan die ouditeur die volgende voorlê: 'n Balansstaat, 'n inkomste- en uitgawerekening en sodanige ander finansiële state as wat die Minister mag vereis en wat deur die burgemeester en hoof- uitvoerende beampite onderteken is.

UITGAWE

5. (1) Die raad gee geen beslissing betreffende die aangaan van uitgawe nie tensy die uitvoerende komitee na oorweging van 'n verslag ingedien deur die tesourier daarvoor gerapporteer het.
- (2) Die begrotingspos waarteen die uitgawe in rekening gebring moet word, moet gespesifiseer word en indien 'n addisionele begrotingspos of 'n oorskrydingsuitgawe daarvoor nodig is, moet 'n aanbeveling deur die uitvoerende komitee gemaak word.

OORSKRYDINGSUITGAWE

6. (1) In alle gevalle waar die werklike uitgawe op die inkomsterekening die beraamde bedrae oorskry of na die mening van die tesourier dit kan oorskry, of waar die werklike inkomste minder as die beraamde bedrae is of na die mening van die tesourier minder kan wees, dien die hoof van die betrokke departement op versoek van die tesourier 'n skriftelike verslag in met vermelding van al die redes vir die oorskryding of tekort, al na die geval.
- (2) Die uitvoerende komitee oorweeg die verslag in subregulasie (1) bedoel tesame met 'n skriftelike verslag van die tesourier in verband daarmee en doen by die raad 'n aanbeveling daarvoor.
- (3) Wanneer die volle bedrag wat voorsien is vir 'n spesifieke doel, program of subprogram in die begroting ten opsigte van inkomsterekening nie vir daardie doel, program of subprogram aangewend is nie, mag die saldo nie vir 'n ander doel gebruik word ten einde uitgawe wat meer is as die bedrag waarvoor voorsiening gemaak is vir daardie ander doel te bestry nie tensy vooraf goedkeuring ingevolge artikel 45 (b) van die Wet van die Minister verkry is.

INVORDERING VAN EN BEHEER OOR INKOMSTE

7. (1) Die tesourier is verantwoordelik vir die invordering van alle gelde wat aan die raad verskuldig is en tensy hy 'n ander departement skriftelik daartoe magtig, word alle gelde deur sy departement ingevorder.
- (2) Alle gelde wat ingevolge subregulasie (1) deur 'n ander departement ingevorder is, word aan die departement van die tesourier oorbetaal, of, met die skriftelike goedkeuring van die tesourier, in die bankrekening van die raad gestort.

- (ii) The approved estimates shall then be submitted to the Minister for approval not later than 1 May.

FINANCIAL YEAR

4. (1) The financial year of a council shall be the period from 1 July in any year to 30 June of the following year.
- (2) The council shall cause a full and correct account to be kept of all amounts received or expended by it and shall as soon as possible, but in any case within three months of the closing of the financial year, submit to the auditor a balance sheet, a revenue and expenditure account and such other financial statements as the Minister may require, which have been signed by the mayor and chief executive officer.

EXPENDITURE

5. (1) The council shall make no decision concerning the incurring of expenditure unless the executive committee, after considering a report by the treasurer, has reported thereon.
- (2) The vote to which the expenditure is to be charged shall be specified and the executive committee shall make a recommendation if an additional vote or an excess expenditure vote is required.

EXCESS EXPENDITURE

6. (1) In every case where the actual expenditure on the revenue account has exceeded the estimated figures or could exceed the estimated figures in the opinion of the treasurer, or where actual revenue is less than the estimated figures or could be less in the opinion of the treasurer, the head of the department concerned shall, at the request of the treasurer, submit a report, in writing, giving all the reasons for the excess or shortfall, as the case may be.
- (2) The executive committee shall consider the report referred to in subregulation (1) together with a report in writing by the treasurer in connection therewith and shall make a recommendation thereon to the council.
- (3) When the full amount provided for a specific purpose, programme or subprogramme in the estimates on revenue account is not spent for that purpose, programme or subprogramme, the balance shall not be used for some other purpose in order to meet expenditure in excess of an amount provided for that other purpose, unless prior approval in terms of section 45 (b) of the Act has been obtained from the Minister.

COLLECTION AND CONTROL OF REVENUE

7. (1) The treasurer shall be responsible for the collection of all moneys due to the council and, unless he authorises another department in writing to do so, all moneys shall be collected by his department.
- (2) All moneys collected by another department in terms of subregulation (1) shall be paid over to the department of the treasurer or, with the written approval of the treasurer, paid into the council's bank account.

- (3) Alle gelde wat ingevolge subregulasie (1) en (2) ingevorder is, word daaglik gebalanseer of op sulke gesette tye en op so 'n wyse as wat die tesourier skriftelik bepaal, en in die raad se bankrekening inbetaal.
- (4) Geen gelde wat aan die raad verskuldig is, mag sonder die goedkeuring van die Minister as onverhaalbaar afgeskryf word nie.
- (5) Die ontvangs van alle gelde ingevolge subregulasies (1) en (2) ingevorder, word onverwyld erken deur die uitreiking van 'n genommerde amptelike kwitansie of op 'n ander wyse wat deur die tesourier goedgekeur is.
- (6) Geen verandering mag aangebring word op 'n kwitansie of ander vorm van erkenning van ontvangs wat ingevolge subregulasie (5) uitgereik is nie en indien 'n fout daarin voorkom, moet sodanige kwitansie of ander vorm van erkenning van ontvangs onmiddellik gekanselleer word en 'n nuwe kwitansie of ander vorm van erkenning van ontvangs in die plek daarvan uitgereik word.
- (7) 'n Kwitansie of ander vorm van erkenning van ontvangs wat ingevolge subregulasie (6) gekanselleer is, en alle duplikate daarvan, moet deur die verantwoordelike beamppte geteken en gemerk word "GEKANSELLEER" en in veilige bewaring gehou word.
- (8) Die beamppte wat verantwoordelik is vir die ontvangs en uitbetaling van gelde moet, wanneer hy sy daaglikse pligte afgehandel het, sy registers en kontant balanseer en die akkuraatheid van sy balans moet gesertifiseer word op die wyse wat die tesourier bepaal.
- (9) As die bedrag geld in 'n beamppte se besit minder is as dié wat hy aan die raad moet verantwoord, maak hy 'n aantekening van die tekort in die betrokke register, rapporteer dit aan sy hoof en vergoed hy die tekort op dieselfde dag van ontstaan van die tekort of, in 'n geval waar die beamppte nie in staat is om die tekort goed te maak nie, word die bedrag van die tekort onverwyld aan die hoof- uitvoerende beamppte gerapporteer wat die geval moet ondersoek en kan magtig dat die tekort aangeteken word as 'n bedrag wat die verantwoordelike beamppte aan die raad verskuldig is en word die geval verder hanteer ooreenkomstig artikel 46 van die Wet.
- (10) As die bedrag geld in 'n beamppte se besit groter is as dié wat hy aan die raad moet verantwoord, moet hy sodanige groter bedrag op dieselfde dag as waarop dit ontstaan het, in die register aanteken, dit aan sy hoof rapporteer en deur die uitreiking van 'n amptelike kwitansie as inkomste van die raad in rekening bring.

FORMELE TENDERS EN KONTRAKTE

8. (1) Hierdie regulasies is van toepassing in alle gevalle waar leweransies en dienste vir die raad verkry en enige eiendom van die hand gesit moet word: Met dien verstande dat geen bepaling in hierdie regulasies vervat, van toepassing is nie op die koop van voorrade, leweransies of dienste van, of op die verkoop van voorrade, leweransies of dienste aan 'n Staatsdepartement, plaaslike bestuur of soortgelyke liggaam nie.

- (3) All moneys collected in terms of subregulations (1) and (2) shall be balanced daily or at such regular intervals and in such a manner as the treasurer may determine, in writing, and be paid into the council's banking account.
- (4) Except with the approval of the Minister no moneys due to the council shall be written off as irrecoverable.
- (5) All moneys collected in terms of subregulations (1) and (2) shall forthwith be brought into account by the issue of a numbered official receipt or in any other manner approved by the treasurer.
- (6) No alterations shall be made on a receipt or any other form of acknowledgement issued in terms of subregulation (5) and if any error occurs in it, such receipt or other form of acknowledgement, shall be cancelled immediately and another receipt or other form of acknowledgement issued in its stead.
- (7) A receipt or any other form of acknowledgement that is cancelled in terms of subregulation (6), and all duplicates thereof, shall be signed by the responsible officer and marked "CANCELLED" and kept in safe custody.
- (8) The officer responsible for the collection and the paying out of moneys shall upon completion of his daily duties, balance his registers and cash and the accuracy of his balance shall be certified in the manner prescribed by the treasurer.
- (9) If the amount of money in an officer's possession is less than that for which he is accountable to the council, he shall make an entry recording the deficiency in the register concerned, shall report the deficiency to his chief and shall on the same day make good the deficiency or, in the event of the officer not being able to make good the deficiency forthwith, the amount of the deficiency shall immediately be reported to the chief executive officer, who shall investigate the matter, and who may authorise that the shortfall be entered as an amount owing to the council by the responsible officer and the matter shall be further dealt with in terms of section 46 of the Act.
- (10) If the amount of money in an officer's possession is greater than that for which he is accountable to the council, he shall on the same day of which the excess arises record such excess amount in the register, report the excess to his chief and bring it into account as revenue of the council by the issue of an official receipt.

FORMAL TENDERS AND CONTRACTS

8. (1) These regulations shall be applicable in all cases where supplies and services for the council are to be obtained and any property is to be disposed of: Provided that no provision contained in these regulations shall apply to the purchase of stores, supplies or services from or the sale of stores, supplies or services to, a Government department, local authority or similar body.

- (2) Voordat die raad enige kontrak aangaan vir die uitvoering van enige werke vir of ten behoeve van die raad of vir die koop of verkoop van enige goedere deur die raad ter waarde of vir die bedrag van R10 000 of meer, of soos van tyd tot tyd deur die Minister bepaal, gee hy minstens 14 volle dae kennis in 'n Afrikaanstalige en 'n Engelstalige nuusblad wat in die raad se gebied sirkuleer, en bring hy die kantoor van die raad 'n kennisgewing op 'n kennisgewingbord aan van sy voorneme om sodanige kontrak aan te gaan, waarin die doel van die kontrak gemeld word en waarin enige persoon wat bereid is om sodanige kontrak aan te gaan, versoek word om 'n tender vir dié doel by die raad in te dien: Met dien verstande dat die voorafgaande bepalings nie van toepassing is nie waar die raad, ná oorweging van 'n verslag van die hoof- uitvoerende beampte, van mening is dat die voorgename kontrak 'n dringende geval of 'n spesiale geval van noodsaaklikheid is waar daar afgesien behoort te word van die vra van tenders of, waar die voorgename kontrak vir die verkoop of koop van goedere is, dat sodanige goedere by openbare veiling gekoop of verkoop moet word.

INFORMELE TENDERS

9. (1) (a) As daar redelikerwys verwag kan word dat die koste van werke, geboue of dienste of die koste van 'n leweransie of 'n ander diens hoogstens R10 000 sal wees, of 'n bedrag wat die Minister van tyd tot tyd bepaal, kan die raad informele tenders of prysopgawes daarvoor vra.
- (b) Minstens twee skriftelike informele tenders moet aangevra word.
- (2) As daar redelikerwys verwag kan word dat die koste van werke, geboue of dienste of die koste van 'n leweransie of ander diens hoogstens R5 000 sal wees, of 'n bedrag wat die Minister van tyd tot tyd bepaal, kan die tesourier tesame met die departementshoof informele tenders of prysopgawes daarvoor vra: Met dien verstande dat indien die bedrag R1 000 oorskry, die informele tenders skriftelik moet wees.
- (3) (a) Die bevoegdheid om 'n informele tender of prysopgawe kragtens subregulasie (2) aan te neem, berus by die departementshoof mits dit die laagste tender is en hy moet sy beslissing aantekene op 'n vergelykende staat van alle betrokke ontvangende tenders of prysopgawes: Met dien verstande dat as die enigste tender of 'n ander tender as die laagste tender aangeneem word, hy die name moet aandui van die persone wat gevra is om te tender, en moet sertifiseer dat die tender redelik en billik is.
- (b) 'n Verslag van elke transaksie ten bedrae van meer as R1 000 of 'n bedrag wat die Minister van tyd tot tyd bepaal, moet aan die raad voorgelê word.

VRA VAN TENDERS

10. Wanneer dit nodig word om 'n tender vir 'n leweransie of diens te vra, verskaf die departementshoof skriftelik aan die hoof- uitvoerende beampte volledige besonderhede van sodanige leweransie of diens in sodanige vorm as wat hy vir die vra van sodanige tenders nodig ag.

- (2) Before the council enters into any contract for the execution of any works for or on behalf of the council or the purchase or sale of any goods by the council to the value or for the amount of R10 000 or more or as determined by the Minister from time to time, it shall give at least 14 clear days' notice in an Afrikaans and an English newspaper circulating within the area of the council and shall affix on a notice-board at the council's office a notice of its intention to enter into such contract, expressing the purpose thereof and inviting any person willing to enter into such contract to submit a tender for that purpose to the council: Provided that the foregoing provisions shall not apply where the council, after considering a report of the chief executive officer, is of the opinion that the proposed contract is an emergency or is a special case of necessity for which the calling of tenders should be dispensed with or, where the proposed contract is for the sale or purchase of goods, that such goods should be sold or purchased by public auction.

INFORMAL TENDERS

9. (1) (a) If it can reasonably be accepted that the cost of works or buildings or services or the cost of a supply or other services will not exceed R10 000 or an amount determined by the Minister from time to time, the council may invite informal tenders or quotations therefor.
- (b) At least two written informal tenders shall be called for.
- (2) If it can reasonably be accepted that the cost of works or buildings or services or the cost of a supply or other service will not exceed R5 000 or an amount determined by the Minister from time to time, the treasurer together with the head of the department may invite informal tenders or quotations therefor: Provided that should the amount exceed R1 000 the informal tenders shall be furnished in writing.
- (3) (a) The authority to accept an informal tender or quotation in terms of subregulation (2) shall be vested in the head of the department, provided it is the lowest tender, and he shall record his decision on a comparative schedule of all relative tenders or quotations received: Provided that where the only tender or a tender other than the lowest tender is accepted, the names of the persons invited to tender shall be stated by him and he shall certify that the tender is fair and reasonable.
- (b) A report on each transaction for an amount exceeding R1 000 or an amount determined by the Minister from time to time, shall be submitted to the council.

CALLING FOR TENDERS

10. When it becomes necessary to call for any tender for a supply or service, the head of the department shall furnish the chief executive officer, in writing, with full particulars of such supply or service in such form as he deems necessary for the calling for such tenders.

TENDERKENNISGEWINGS EN BESONDERHEDE

11. (1) Benewens enige ander besonderhede, moet elke tenderkennisgewing die adres bevat waarheen tenders gestuur moet word, die sluitingsdatum en -uur vir ontvangs daarvan en die tydperk van geldigheid van ingediende tenders: Met dien verstande dat die hoof- uitvoerende beampte 'n tenderaar kan nader om sy toestemming te verkry tot verlenging van die geldigheidsduur van 'n tender ná die bepaalde datum en uur.
- (2) Sodra 'n tenderkennisgewing gepubliseer is, mag geen wysiging aan of byvoeging by die besonderhede daarin vervat aan enige tenderaar of voornemende tenderaar meegedeel word sonder die voorafverkreë goedkeuring van die hoof- uitvoerende beampte nie: Met dien verstande dat, na goeddunke van die hoof- uitvoerende beampte, enige goedgekeurde wysiging of byvoeging paslik bekendgemaak kan word.

INLIGTING WAT DEUR TENDERAAR VERSTREK MOET WORD

12. (1) In enige tender vir 'n leweransie moet die tenderaar sertifiseer dat die artikel of artikels waarop die tender betrekking het—
 - (a) plaaslik gevaardig is uitsluitlik of hoofsaaklik uit grondstowwe wat in die Republiek geproduseer is;
 - (b) plaaslik vervaardig is uitsluitlik of hoofsaaklik uit grondstowwe wat ingevoer is;
 - (c) plaaslik vervaardig is uit ingevoerde voorrade in die Republiek gehou; of
 - (d) ingevoer is.
- (2) Waar enige artikel of die grondstowwe waaruit dit vervaardig is, ingevoer is of moet word, moet die land van herkoms gemeld word.
- (3) Elke tenderaar wat in aanmerking kom vir voorkeur ingevolge regulasie 24, moet in sy tender aandui op watter persentasie voorkeur hy aanspraak maak en hy moet sertifiseer dat sodanige voorkeur na sy beste wete, oortuiging en ondervinding en nadat hy die koste volledig en noukeurig ondersoek het, juis is en ooreenstem met die werklike plaaslike inhoud: Met dien verstande dat die hoof- uitvoerende beampte te eniger tyd kan eis dat die aanspraak op voorkeur deur 'n beëdigde verklaring of dokumentêre bewys gestaaf word.

INDIENING VAN TENDERS

13. (1) Elke tender moet skriftelik en, waar van toepassing, op die voorgeskrewe tendervorm en in 'n verseëelde omslag waarop die tendernommer en aard van die leweransie of diens en sluitingsdatum geëndosseer is, aan die hoof- uitvoerende beampte gerig word sodat dit hom voor of op die bepaalde datum en uur bereik.
- (2) Wanneer enige tender oop ontvang word of sonder dat die tendernommer of aard van die leweransie of diens of sluitingsdatum daarop geëndosseer is, vergewis die hoof- uitvoerende beampte hom van die inhoud daarvan en nadat hy die datum van ontvangs, die toestand waarin dit ontvang is en, waar nodig, die tendernommer, sluitingsdatum en aard van die leweransie of diens waarvoor getender word op die omslag aangeteken het, verseël hy sodanige omslag.

NOTICE OF TENDER AND PARTICULARS

11. (1) In addition to any other particulars, each notice of tender shall contain the address to which tenders must be sent, the closing date and hour for the receipt thereof and the period of validity of tenders submitted: Provided that the chief executive officer may approach a tenderer to obtain his permission for the extension of the period of validity of a tender beyond the specified date and hour.
- (2) As soon as a notice of tender has been published, no amendment or addition to the particulars contained therein shall be communicated to any tenderer or prospective tenderer without the prior approval of the chief executive officer: Provided that, at the discretion of the chief executive officer, any approved amendment or addition may suitably be made known.

INFORMATION TO BE FURNISHED BY TENDERER

12. (1) In any supply tender the tenderer shall certify that the article or articles to which the tender relates—
 - (a) have been manufactured locally exclusively or mainly from raw materials produced in the Republic;
 - (b) have been manufactured locally exclusively or mainly from imported raw materials;
 - (c) have been manufactured locally from imported stocks held in the Republic; or
 - (d) have been imported.
- (2) Where any article or the raw materials from which it is manufactured have been or have to be imported, the country of origin shall be mentioned.
- (3) Every tenderer who is eligible for preference in terms of regulation 24 shall indicate in his tender the percentage which he claims and shall certify that to the best of his knowledge, belief and experience and after the costs have been fully and carefully investigated by him, such preference is correct and is in accordance with the actual local content: Provided that the chief executive officer may at any time demand that the claim for preference be supported by a sworn statement or by documentary proof.

SUBMISSION OF TENDERS

13. (1) Each tender shall be addressed to the chief executive officer in writing and, where applicable, on the prescribed tender form and in a sealed cover on which the tender number and the nature of the supply or service and closing date are endorsed, so as to reach him on or before the specified date and hour.
- (2) When any tender is received open or without the tender number or nature of the supply or service or closing date endorsed thereon, the chief executive officer shall satisfy himself of the contents thereof, and after noting on the cover the date of receipt, the condition in which received and, where necessary the tender number, closing date and nature of the supply or service tendered for, he shall seal such cover.

- (3) Die hoof- uitvoerende beampte bring elke geval waarmee ingevolge subregulasie (2) gehandel is, onder die aandag van die raad wat enige sodanige tender kan verontagsaam.
- (4) 'n Tender wat per telegram voor of op die bepaalde datum of uur ontvang word, word toegelaat mits die naam van die tenderaar, die tender-nommer, alle pryse wat die totale aard opmaak van die leweransie of diens en die tenderprys duidelik daarin vermeld word: Met dien verstande dat sodanige tender nie oorweeg word nie, tensy dit bevestig word deur 'n tender op die voorgeskrewe tendervorm wat binne 24 uur na die bepaalde datum en uur in die besit van die hoof- uitvoerende beampte moet wees.
- (5) Behoudens die bepalings van subregulasies (4) en (6), word 'n tender wat ná die bepaalde datum en uur ontvang is, nie oorweeg nie en word die tenderaar daarvan in kennis gestel: Met dien verstande dat as sodanige tender die enigste tender vir die betrokke leweransie of diens is en voor of op die bepaalde datum en uur gepos is, die raad sodanige tender kan oorweeg.
- (6) Nieteenstaande die bepalings van subregulasie (5) kan die raad 'n tender wat laat ontvang is, oorweeg as hy oortuig is—
 - (a) dat die tender betyds gepos is, maar in die pos vertraag is;
 - (b) in die geval van 'n telegrafiese tender, dat dit voor of op die bepaalde datum en uur in die raad se kantoor ontvang is; of
 - (c) dat die tender laat ontvang is as gevolg van omstandighede buite die beheer van die tenderaar en wat hy nie redelikerwys kon voorsien het nie.
- (7) Alle tenders word vir oorweging aanvaar op voorwaarde dat die tenderaar hom ten volle op die hoogte gestel het van die bepalings van hierdie regulasies en onderneem om hom ten volle daardeur te laat bind.

OOPMAAK VAN TENDERS

14. (1) Op die bepaalde uur word alle tenders deur die hoof- uitvoerende beampte in die openbaar oopgemaak in die teenwoordigheid van die tesourier en die departementshoof wat by die tender betrokke is.
- (2) Sodra 'n tender oopgemaak is—
 - (a) lees die hoof- uitvoerende beampte of die beampte deur die raad aagewys die naam van die tenderaar uit;
 - (b) word die amptelike stempel van die raad daarop geplaas asook die handtekening van die persoon wat dit oopgemaak het en van die persone in wie se teenwoordigheid dit oopgemaak is soos voorgeskryf in subregulasie (1);
 - (c) word die naam van die tenderaar aangeteken in 'n register wat vir daardie doel gehou word; en
 - (d) bring die persoon wat die tender oopgemaak het onverwyld sy voorletters aan teenoor elke veranderde syfer in die tenderdokumente.
- (3) Wanneer 'n tender uit een enkele item bestaan, word die bedrag wat getender word uitgelees wanneer dit oopgemaak word, maar wanneer dit uit meer as een item bestaan, besluit die hoof- uitvoerende beampte of die beampte deur die raad aangewys na goedgekeurde of elke item of slegs die totale prys uitgelees moet word.

- (3) The chief executive officer shall bring each case dealt with in accordance with subregulation (2) to the notice of the council, which may disregard any such tender.
- (4) A telegraphic tender received on or before the specific date and hour shall be allowed provided the name of the tenderer, the tender number, all prices which make up the total nature of the supply or service and the tender price are clearly stated therein: Provided that such tender shall not be considered unless it is confirmed by a tender on the prescribed tender form which must be in the possession of the chief executive officer within 24 hours of the specified date and hour.
- (5) Subject to the provisions of subregulations (4) and (6), a tender received after the specified date and hour shall not be considered and the tenderer shall be notified thereof: Provided that if such tender is the only tender for the supply or service concerned and it was posted on or before the specified date and hour, the council may consider such tender.
- (6) Notwithstanding the provisions of subregulation (5), the council may consider a tender which is received late if it is satisfied—
 - (a) that the tender was posted in time, but delayed in the post;
 - (b) in the case of a telegraphic tender, that it was received in the council's office on or before the specified date and hour; or
 - (c) that the tender was received late owing to circumstances which were beyond the control of the tenderer and which could not reasonably have been foreseen by him.
- (7) All tenders shall be accepted for consideration subject to the condition that the tenderer has fully acquainted himself with, and undertakes to be fully bound by, the provisions of these regulations.

OPENING OF TENDERS

14. (1) At the specified hour, all tenders shall be opened in public by the chief executive officer in the presence of the treasurer and the head of the department concerned with the tender.
- (2) As soon as the tender has been opened—
 - (a) the chief executive officer or the officer designated by the council shall read out the name of the tenderer;
 - (b) there shall be placed upon it the official stamp of the council and the signatures of the person who opened it and of the persons in whose presence it was opened as prescribed in subregulation (1);
 - (c) the name of the tenderer shall be recorded in the register kept for that purpose; and
 - (d) the person who opened the tender shall immediately place his initials under every altered figure in the tender documents.
- (3) When a tender consists of one single item, the amount tendered shall be read out when it is opened, but when it consists of more than one item, the chief executive officer or the officer designated by the council shall in his discretion decide whether each of the prices or only the total price should be read out.

- (4) Nadat die tenders in die register in subregulasie (2) (c) genoem, aangeteken is, word hulle aan die verteenwoordiger van of die betrokke departement of die departement van die tesourier oorhandig en hy erken ontvangs daarvan deur die register te teken.
- (5) Enige deposito of sekuriteit wat saam met die tenders ontvang is, word onverwyld oorhandig aan die tesourier wat 'n kwitansie daarvoor uitreik.

OORWEGING VAN TENDERS

15. (1) Die hoof van die betrokke departement stel ondersoek in en doen aanbevelings by die hoof-uitvoerende beamppte ten opsigte van die tenders in regulasie 14 bedoel.
- (2) By die doen van 'n aanbeveling ingevolge subregulasie (1) neem die departementshoof in oorleg met die tesourier die volgende in aanmerking:
 - (a) Die bepalinge van regulasie 24; en
 - (b) die finansiële posisie van die tenderaar en sy vermoë om die goedere te vervaardig en te lewer.
- (3) Nadat die departementshoof 'n aanbeveling kragtens subregulasie (1) gedoen het, lê die hoof-uitvoerende beamppte die tenders aan die raad voor tesame met—
 - (a) 'n vergelykende staat van die tenders in 'n vorm deur die raad vereis;
 - (b) sy aanbeveling en redes daarvoor;
 - (c) 'n verklaring dat die tenderprys as billik en redelik beskou word in die geval waar die tender wat vir aanname aanbeveel word, die enigste tender is; en
 - (d) sy redes waarom die aanname van 'n tender in belang van die raad geag word, in die geval waar sodanige tender nie die laagste tender is nie.
- (4) Die finansiële bepalinge van 'n tenderkontrak wat die raad van plan is om aan te gaan, word na die tesourier verwys vir sy aanbevelings daarvoor voordat die kontrak aangegaan word.
- (5) Die tesourier hou ten opsigte van elke kontrak wat deur die raad aangegaan word 'n rekord waarin die finansiële regte en verpligtinge van die raad kragtens sodanige kontrak uiteengesit word en teken in daardie rekord deurlopend elke betaling aan wat ingevolge die kontrak deur of aan die raad gedoen is.
- (6) (a) Die raad mag geen sodanige tender oorweeg of 'n kontrak sluit voordat volledige en identiese besonderhede verstrek is aan iedere persoon wat binne 3 dae nadat genoemde kennisgewing die eerste maal gepubliseer of aangeplak is, daarom by die raad aansoek gedoen het nie.
- (b) Sodanige besonderhede moet binne 10 dae nadat die kennisgewing die eerste maal gepubliseer of aangeplak is, deur die raad aan die applikante verstrek word.

- (4) After being recorded in the register referred to in subregulation (2) (c), the tenders shall be handed over to either the representative of the department concerned or the department of the treasurer and he shall acknowledge receipt thereof by signing the register.
- (5) Any deposit or security received with the tenders shall forthwith be handed to the treasurer who shall furnish a receipt therefor.

CONSIDERATION OF TENDERS

15. (1) The head of the department concerned shall investigate and make recommendations to the chief executive officer in regard to the tenders referred to in regulation 14.
- (2) When making a recommendation in terms of subregulation (1), the head of the department in consultation with the treasurer shall take the following into consideration:
 - (a) The provisions of regulation 24; and
 - (b) the financial standing of the tenderer and his ability to manufacture and deliver the goods.
- (3) After the head of the department has made a recommendation in terms of subregulation (1), the chief executive officer shall present the tenders to the council together with—
 - (a) a comparative schedule of the tenders in the form required by the council;
 - (b) his recommendation and the reasons therefor;
 - (c) a statement that the tender price is regarded as fair and reasonable in the event of the tender recommended for acceptance being the only one; and
 - (d) his reason why the acceptance of a tender is deemed to be in the council's interests in the event of such tender not being the lowest.
- (4) The financial provisions of a tender contract which the council intends to conclude shall be referred to the treasurer for him to make his recommendations thereon before the conclusion of the contract.
- (5) The treasurer shall in respect of every contract concluded by the council keep a record in which the financial rights and obligations of the council thereunder are set forth and shall enter in that record currently every payment made by or to the council in terms of that contract.
- (6) (a) The council shall not consider any such tender or conclude the contract until full and identical particulars have been supplied to every person applying to the council therefor within three days after the said notice was first published or affixed.
- (b) Such particulars shall be supplied to the applicants by the council within 10 days after the notice was first published or affixed.

- (7) Geen lid of beampte van die raad mag aan enige persoon uitgesonderd 'n lid of beampte van die raad wat in die loop van sy amppligte by die tender betrokke is, enige inligting wat op die tender betrekking het en in enige verslag van 'n beampte, konsultant of ander raadgewer van die raad vervat is, openbaar nie: Met dien verstande dat hierdie regulasie nie van toepassing is nie op enige deel van 'n verslag van 'n beampte, konsultant of ander raadgewer van die raad wat geopenbaar is in 'n verslag van die hoof-uitvoerende beampte wat nie vir die vertroulike inligting van die raad alleen bedoel is nie.

MONSTERS

16. (1) (a) Die hoof-uitvoerende beampte tref reëlins vir die sistematiese inspeksie, neem van monsters en toetsing van alle leweransies.
- (b) Afleweringe wat nie voldoen aan die spesifikasies of goedgekeurde monsters nie of wat afwyk van die standaard in die tender of kontrak aangedui, word afgekeur.
- (2) Die tender of kontrak moet 'n voorwaarde bevat dat, in geval van afkeuring, die leweransier aanspreeklik is vir alle koste en uitgawes aangegaan as gevolg van die afkeuring ingevolge subregulasie (1) (b).
- (3) Monsters wat deur tenderaars verskaf word, word op hulle eie koste en risiko aangestuur: Met dien verstande dat die monsters terugbesorg kan word na goeddunke van die departementshoof wat in die betrokke tenderdokumente daarvoor voorsiening kan maak.

GEBRUIK VAN HANDELSNAME

17. Die gebruik van handelsname en die vermelding van patentartikels moet sover moontlik in alle tender-vorms vermy word, maar waar sodanige gebruik of vermelding noodsaaklik is om die styl, tipe of gehalte van 'n vereiste artikel aan te dui, moet die woorde "of soortgelyke" of die woorde "of gelykstaande" bygevoeg word.

JURISDIKSIE

18. (1) Ten opsigte van elke kontrak wat deur die aanname van 'n tender geskep word, moet elke tenderaar 'n plek in die Republiek aanwys en dit in sy tender spesifiseer as sy *domicilium citandi et executandi* waar alle prosesstukke aan hom beteken kan word.
- (2) Elke tenderaar bind hom om die jurisdiksie van die landdroshof te aanvaar.
- (3) Elke buitelandse tenderaar moet in sy tender die naam meld van sy gevolmagtigde agent in die Republiek wat met die nodige regsbevoegdheid beklee is en behoorlik aangestel is om enige kontrak te onderteken.

SEDEER VAN KONTRAKTE

19. 'n Tenderaar of kontrakteur mag nie sy kontrak laat vaar of dit aan iemand anders oordra, afstaan, sedeer of onderverhuur sonder die voorafverkreë skriftelike goedkeuring van die raad nie.

- (7) No member or officer of the council shall disclose to any person other than a member or officer of the council who in the course of his official duties is concerned with the tender any information relating to it contained in any report of an officer, consultant or other adviser of the council: Provided that this regulation shall not apply to any part of a report of an officer, consultant or other adviser of the council, which is disclosed in a report of the chief executive officer not intended for the confidential information of the council only.

SAMPLES

16. (1) (a) The chief executive officer shall make arrangements for the systematic inspection, sampling and testing of all supplies.
- (b) Deliveries which do not comply with the specifications or approved samples, or which deviate from the standard indicated in the tender or contract, shall be rejected.
- (2) The tender or contract shall contain a condition that, in the event of rejection, the supplier shall be responsible for all costs and expenses incurred as a result of the rejection in terms of subregulation (1) (b).
- (3) Samples submitted by tenderers shall be transmitted at their own cost and risk: Provided that the returning thereof shall be at the discretion of the head of the department, who may make provision therefor in the relevant tender documents.

USE OF TRADE NAMES

17. The use of trade names and the mention of patent articles shall be avoided as far as possible in all tender forms but where such use or mention is essential in order to indicate the style, type or quality of a required article, the words "or similar" or "or equivalent" shall be added.

JURISDICTION

18. (1) In respect of each contract created by the acceptance of a tender, each tenderer shall indicate a place in the Republic and specify it in his tender as his *domicilium citandi et executandi* where all legal process may be served on him.
- (2) Each tenderer shall bind himself to accept the jurisdiction of the magistrate's court.
- (3) Each foreign tenderer shall state in his tender the name of his accredited agent in the Republic in whom the necessary legal competence is vested and who has been duly appointed to sign any contract.

CEDING OF CONTRACTS

19. A tenderer or contractor shall not abandon his contract or transfer, assign, cede or sublet his contract to any other person without previously having obtained the written permission of the council.

TRANSAKSIES MET BEAMPTES EN RAADSLEDE

20. (1) Met behoorlike inagneming van die bepalings van artikels 16 en 17 van die Wet mag geen transaksie van koop, verkoop, verhuur of huur met 'n beampte of werknemer van die raad aangegaan word sonder die goedkeuring van die raad nie: Met dien verstande dat hierdie bepaling nie van toepassing is nie waar sodanige transaksie aangegaan is—
- as gevolg van die aanname van 'n tender;
 - as gevolg van 'n verkoping op 'n openbare veiling; of
 - teen tariewe voorgeskryf vir die algemene publiek.
- (2) Die bepalings van subregulasie (1) is *mutatis mutandis* op lede van die raad van toepassing: Met dien verstande dat goedkeuring vooraf van die Minister verkry moet word.

SEKERHEIDSTELLING

21. (1) Sekerheid word van 'n kontrakteur geëis slegs ten opsigte van 'n kontrak waar—
- betaling aan die raad gedoen moet word;
 - die raadseiendom aan 'n kontrakteur oorhandig moet word; of
 - die raad voor die vra van tenders aldus besluit het:

Met dien verstande dat die hoof-uitvoerende beampte van sodanige sekerheid kan afsien in die geval van 'n diens waarvan die waarde R5 000 of minder is, nadat hy hom daarvan vergewis het dat die belange van die raad voldoende beskerming geniet.

- (2) Tensy die raad in 'n besondere geval anders beveel, word die sekerheid wat ingevolge subregulasie (1) vereis moet word soos volg bepaal:
- Die beraamde bedrag wat aan die raad betaal moet word; of
 - die waarde van die raadseiendom wat aan die kontrakteur oorhandig moet word; of
 - 10 persent van die waarde van die kontrak in die geval van 'n kontrak vermeld in regulasie 20 (1) (c).
- (3) Sekerheid moet bestaan uit—
- 'n garansie deur 'n bank, versekeringsmaatskappy of garansië korporasie geregistreer by die Registrateur van Finansiële Instellings; of
 - 'n kontantdeposito; of
 - sodanige ander sekerheid as wat die raad goedkeur.

TERUGTREKKING VAN TENDER EN VERSUIM OM KONTRAK UIT TE VOER

22. (1) As 'n tenderaar sy tender wysig of terugtrek na die bepaalde datum en uur voordat hy van die aanname daarvan in kennis gestel is, of as 'n tenderaar nadat hy in kennis gestel is dat sy tender aangeneem is—
- kennis gee van sy onvermoë om die kontrak ooreenkomstig sy tender uit te voer; of
 - versuim om binne die tydperk in die tendervoorwaardes bepaal of enige verlengde tydperk deur die raad bepaal, 'n kontrak te teken of die sekerheid ingevolge regulasie 21 geëis, te stel; of

TRANSACTIONS WITH OFFICERS AND MEMBERS OF THE COUNCIL

20. (1) Having due regard to the provision of sections 16 and 17 of the Act, no transaction of sale, hire, lease or purchase shall be entered into with an officer or employee of the council without the approval of the council: Provided that this provision shall not apply where such transaction is entered into—
- as result of the acceptance of a tender;
 - as a result of a sale at a public auction; or
 - at tariff rates prescribed for the general public.
- (2) The provisions of subregulation (1) shall apply *mutatis mutandis* to members of the council: Provided that the prior approval of the Minister shall be obtained.

FURNISHING OF SECURITY

21. (1) Security shall be demanded from a contractor only in respect of a contract where—
- payment is to be made to the council;
 - the council's property is to be handed over to a contractor; or
 - the council, prior to the invitation of tenders, so decides:

Provided that the chief executive officer may dispense with such security in the case of a service the value of which is R5 000 or less after he has satisfied himself that the interests of the council have been adequately safeguarded.

- (2) Unless the council in a special case recommends otherwise, the security to be required in terms of subregulation (1) shall be determined as follows:
- The estimated amount to be paid to the council; or
 - the value of the council's property which is to be handed over to the contractor; or
 - 10 per cent of the value of the contract in the case of a contract referred to in regulation 20 (1) (c).
- (3) Security shall consist of—
- a guarantee by a bank, insurance company or guarantee corporation registered with the Registrar of financial Institutions; or
 - a deposit of cash; or
 - such other security as the council may approve.

WITHDRAWAL OF TENDER AND FAILURE TO EXECUTE A CONTRACT

22. (1) Should a tenderer vary or withdraw his tender after the specified date and hour, but prior to his being notified of the acceptance thereof, or should a tenderer after having been notified that his tender has been accepted—
- give notice of his inability to execute the contract in terms of his tender; or
 - fail to sign a contract or furnish the security required in terms of regulation 21 within the period fixed in the tender conditions or any extended period fixed by the council; or

(c) versuim om uitvoering aan die kontrak te gee,

moet hy alle addisionele uitgawes betaal wat die raad sal moet aangaan by die vra van nuwe tenders of die verskil betaal tussen sy tender en 'n minder gunstige tender wat ingevolge subregulasie (2) aangeneem is asook enige verlies wat mag voortvloei uit die nie-uitvoering van sy kontrakverplichtinge: Met dien verstande dat die raad 'n tenderaar kan vrystel van die bepalings van hierdie subregulasie indien hy van oordeel is dat die omstandighede dit regverdig.

- (2) Wanneer dit in die omstandighede in subregulasie (1) genoem, nie dienstig geag word om nuwe tenders te vra nie, kan die hoof-uitvoerende beampte op versoek van die departementshoof 'n tender uit dié wat alreeds ontvang is, vir aanname aanbeveel.
- (3) Wanneer 'n kontrak toegeken is aan 'n tenderaar as gevolg van voorkeur wat deur hom geëis en toegestaan is kragtens regulasie 24 en daar later tot tevredenheid van die departementshoof bewys word dat die voorkeur geëis te hoog was, kan alle koste, verliese of skade wat die raad mag hê of ly as gevolg van die toekenning van die kontrak op die tenderaar verhaal word.

AANVAARDING VAN TENDERS

23. (1) Die raad neem nie noodwendig die laagste of enige tender aan nie en verstrek nie noodwendig redes vir die aanname of afkeuring van 'n tender nie en hy het die reg om die hele tender of 'n gedeelte daarvan of, in die geval waar daar vir 'n aantal items getender word, enige item of gedeelte van 'n item te aanvaar: Met dien verstande dat indien die laagste tender wat aan die betrokke tenderspesifikasies voldoen nie deur die raad aanvaar word nie, 'n verslag met volle besonderhede aan die Minister voorgelê moet word.
- (2) Die raad kan enige tender buite rekening laat—
 - (a) wat onvolledig is;
 - (b) waarop ongemagtigde veranderings aangebring is;
 - (c) wat nie aan die bepalings wat in die advertensie vervat is, voldoen nie; of
 - (d) wat op geen wyse kwalifiseer nie.
- (3) Onderworpe aan enige voorwaardes wat die Minister mag stel ingevolge artikel 24 van die Wet, is 'n besluit van die raad in verband met die aanname van tenders finaal.

VERGELYKING VAN TENDERS EN VOORKEUR

24. (1) Waar tenders vir goedere wat in die Republiek vervaardig is vergelyk word met tenders vir ingevoerde goedere, word enige voorkeur wat ingevolge subregulasie (5) toegestaan word, van die oorspronklike tenderprys van eersgenoemde afgetrek, terwyl skeepsvrag, versekering, invoerreg, landingskoste en spoorvrag by die tenderprys van laasgenoemde bygereken word, indien daar nie reeds in die tender daarvoor voorsiening gemaak is nie.
- (2) Waar tenders vir ingevoerde goedere vergelyk word, word—
 - (a) die doeane-regte by die tenderprys bygereken, met behoorlike inagneming van enige doeanevoorkeure, asook enige verskil in die skeepsvragtariewe waar die goedere van verskillende hawens verskeep word; en

(c) fail to execute the contract,

he shall pay all additional expenses which the council will have to incur in calling for new tenders or pay the difference between his tender and a less favourable tender accepted in terms of subregulation (2) and any consequential loss which may arise as a result of his non-fulfilment of his contract obligations: Provided that the council may exempt a tenderer from the provisions of this subregulation if it is of the opinion that the circumstances justify such exemption.

- (2) When, in the circumstances mentioned in subregulation (1), it is not deemed expedient to invite new tenders, the chief executive officer may, at the request of the head of the department, recommend some other tender for acceptance from those already received.
- (3) When a contract has been awarded to a tenderer owing to preference claimed by and accorded to him in terms of regulation 24 and it is later proved to the satisfaction of the head of the department that the preference claimed was too high, all costs, losses or damage which the council may incur or sustain as a result of the awarding of the contract shall be recovered from the tenderer.

ACCEPTANCE OF TENDERS

23. (1) The council shall not necessarily accept the lowest or any tender or furnish any reason for the acceptance or rejection of any tender, and shall have the right to accept the whole or part of a tender or, in the event of a number of items being tendered for, any item or part of an item of the tender: Provided that if the lowest tender which fulfils the requirements of the tender concerned is not accepted by the council, a report with full details shall be submitted to the Minister.
- (2) The council may leave any tender out of account—
 - (a) which is incomplete;
 - (b) on which unauthorised alterations have been effected;
 - (c) which does not comply with the provisions contained in the advertisement; or
 - (d) which in no way qualifies.
- (3) Subject to any conditions made by the Minister in terms of section 24 of the Act, a decision of the council in connection with the acceptance of tenders shall be final.

COMPARISON OF TENDERS AND PREFERENCES

24. (1) Where tenders for goods manufactured in the Republic are compared with tenders for imported goods, any preference to be accorded in terms of subregulation (5) shall be deducted from the original tender price of the former, while freight, insurance, import duty, landing charges and rail-age shall be added to the tender price of the latter, if not already allowed for in the tender.
- (2) Where tenders for imported goods are compared—
 - (a) the customs dues shall be added to the tender price, with due regard to any customs preferences, as well as any difference in the freight tariffs where the goods are shipped from different ports; and

- (b) 'n voorkeur van 1 persent op die oorspronklike tenderprys toegestaan op goedere wat gelewer word uit voorrade wat alreeds in die Republiek gehou word.
- (3) Waar tenders vir goedere wat in die Republiek vervaardig is vergelyk word, word—
- (a) 'n voorkeur van 2½ persent op die oorspronklike tenderprys toegestaan op goedere wat die merk van die Suid-Afrikaanse Buro vir Standaarde dra, bo en behalwe enige voorkeur wat kragtens subregulasie (5) toegestaan word; en
- (b) spoorvrag na die afleweringpunt by die tenderprys bygereken in die geval waar daar op 'n vry-op-spoor-grondslag getender is.
- (4) In 'n geval waar vervoerkoste vir die doel van prysvergelykings bereken moet word, word sodanige berekenings gebaseer op die tariewe wat gewoonlik deur die publiek betaal word.
- (5) By die vergelyking van tenders vir leweransies wat gedeeltelik of in hul geheel in die Republiek vervaardig, geproduseer of gemonteer is, word voorkeur op die volgende persentasiegrondslag toegestaan op die oorspronklike tenderprys, bo en behalwe enige ander voorkeur wat alreeds toegestaan is:
- 1 persent—indien die plaaslike inhoud in verhouding tot die tenderprys nie 5 persent oorskry nie;
 - 2 persent—indien die plaaslike inhoud in verhouding tot die tenderprys meer is as 5 persent, maar nie 10 persent oorskry nie;
 - 3 persent—indien die plaaslike inhoud in verhouding tot die tenderprys meer is as 10 persent, maar nie 20 persent oorskry nie;
 - 4 persent—indien die plaaslike inhoud in verhouding tot die tenderprys meer is as 20 persent, maar nie 30 persent oorskry nie;
 - 5 persent—indien die plaaslike inhoud in verhouding tot die tenderprys meer is as 30 persent, maar nie 40 persent oorskry nie;
 - 6 persent—indien die plaaslike inhoud in verhouding tot die tenderprys meer is as 40 persent, maar nie 50 persent oorskry nie;
 - 7 persent—indien die plaaslike inhoud in verhouding tot die tenderprys meer is as 50 persent, maar nie 60 persent oorskry nie;
 - 8 persent—indien die plaaslike inhoud in verhouding tot die tenderprys meer is as 60 persent, maar nie 70 persent oorskry nie;
 - 9 persent—indien die plaaslike inhoud in verhouding tot die tenderprys meer is as 70 persent, maar nie 80 persent oorskry nie;
 - 10 persent—indien die plaaslike inhoud meer as 80 persent van die tenderprys uitmaak:

Met dien verstande dat die raad dié leweransies waar- toe hy van tyd tot tyd besluit, van die bepalinge van hierdie subregulasie kan uitsluit.

- (6) Die raad kan, bo en behalwe 'n voorkeur wat kragtens subregulasie (5) toegestaan is, 'n addisionele voorkeur toestaan, mits sodanige addisionele voorkeur tesame met die bestaande invoerregte op die betrokke leweransie nie 15 persent oorskry nie.

- (b) a preference of 1 per cent on the original tender price shall be accorded to goods delivered from stocks already held in the Republic.
- (3) Where tenders for goods manufactured in the Republic are compared—
- (a) a preference of 2½ per cent on the original tender price shall be accorded to goods bearing the mark of the South African Bureau of Standards over and above any preference accorded in terms of subregulation (5); and
- (b) railage to the place of delivery shall be added to the tender price in the event of the tender being on a free-on-rail basis.
- (4) In any case where transport costs have to be calculated for the purpose of price comparisons, such calculations shall be based on the tariffs normally paid by the public.
- (5) In comparing tenders for supplies manufactured, produced or assembled partly or wholly in the Republic, preference on the following percentage basis shall be accorded to the original tender price over and above any preference already accorded:
- 1 per cent—if the local content in proportion to the tender price is not in excess of 5 per cent;
 - 2 per cent—if the local content in proportion to the tender price is more than 5 per cent but not in excess of 10 per cent;
 - 3 per cent—if the local content in proportion to the tender price is more than 10 per cent but not in excess of 20 per cent;
 - 4 per cent—if the local content in proportion to the tender price is more than 20 per cent but not in excess of 30 per cent;
 - 5 per cent—if the local content in proportion to the tender price is more than 30 per cent but not in excess of 40 per cent;
 - 6 per cent—if the local content in proportion to the tender price is more than 40 per cent but not in excess of 50 per cent;
 - 7 per cent—if the local content in proportion to the tender price is more than 50 per cent but not in excess of 60 per cent;
 - 8 per cent—if the local content in proportion to the tender price is more than 60 per cent but not in excess of 70 per cent;
 - 9 per cent—if the local content in proportion to the tender price is more than 70 per cent but not in excess of 80 per cent;
 - 10 per cent—if the local content constitutes more than 80 per cent of the tender price:

Provided that the council may exclude from the provisions of this subregulation such supplies as it may from time to time decide on.

- (6) The council may, over and above a preference accorded in terms of subregulation (5), accord an additional preference, provided such additional preference together with the existing import duties on the supply concerned does not exceed 15 per cent.

- (7) In die geval van gelykheid van tenderpryse nadat die bepalinge van hierdie regulasie toegepas is, word voorkeur vir die aanname van 'n tender in die volgende volgorde toegestaan:
- Tenders vir leweransies wat geheel en al of hoofsaaklik in die Republiek geproduseer is;
 - tenders vir leweransies wat in die Republiek vervaardig is van grondstowwe of nie-vervaardigde materiaal wat geheel en al of hoofsaaklik ingevoer is;
 - tenders vir leweransies wat in die Republiek gemonteer is uit bestanddele wat geheel en al of hoofsaaklik ingevoer is;
 - tenders vir leweransies uit ingevoerde voorrade wat in die Republiek gehou word;
 - tenders vir invoergoedere van gevolmagtigde agente wat in staat is om deskundige advies of diens te gee of te lewer;
 - tenders van buitelandse firmas met voorkeur aan dié firmas wat takke of agentskappe en voorrade in die Republiek het.
- (8) In origens gelyke omstandighede word voorkeur in die volgende volgorde toegestaan:
- Tenders vir goedere in die raad se provinsie geproduseer;
 - tenders van koöperatiewe verenigings;
 - tenders waarvan die versendingspunt van die leweransies die naaste is aan die afleweringspunt,
 - of voorkeur word deur loting beslis.

SANKSIES

25. (1) As die raad daarvan oortuig is dat 'n persoon, firma of maatskappy—
- 'n kontrak met die raad onbevredigend uitvoer;
 - aan 'n beampte of werknemer van die raad omkoopgeld of ander vergoeding aangebied, geloof of gegee het in verband met die verkryging of uitvoering van 'n kontrak;
 - op 'n bedrieglike wyse of te kwader trou of op 'n ander onbevredigende manier opgetree het by die verkryging of uitvoering van 'n kontrak met enige Staatsdepartement, provinsiale administrasie, openbare liggaam, maatskappy of persoon, of dat hy sy sake so gedryf het dat hy as gevolg daarvan aan 'n misdaad skuldig bevind is;
 - voor of nadat tenders gevra is, 'n beampte of werknemer van die raad genader het met die doel om die toekenning van die betrokke kontrak in sy guns te beïnvloed;
 - sy tender ná die bepaalde datum en uur teruggetrek of gewysig het;
 - wanneer hy in kennis gestel is dat sy tender aangeneem is, kennis gegee het van sy onvermoë om die kontrak uit te voer of versuim het om die kontrak uit te voer of te teken of die sekerheid geëis beskikbaar te stel; of
 - 'n hoër voorkeur geëis het as dié waarop hy ingevolge regulasie 24 geregtig is,

kan die raad, benewens enige eis wat hy ingevolge regulasie 22 mag hê en benewens enige ander regsmiddel, besluit dat enige kontrak tussen die raad en sodanige persoon, firma of maatskappy gekanselleer word en dat geen tender van sodanige persoon, firma of maatskappy vir 'n bepaalde tydperk oorweeg word nie.

- (7) In the event of equality of tender prices after the provisions of this regulation have been applied, preference for the acceptance of a tender shall be accorded in the following sequence:
- Tenders for supplies wholly or mainly produced in the Republic;
 - tenders for supplies manufactured in the Republic from raw or non-fabricated material wholly or mainly imported;
 - tenders for supplies assembled in the Republic from components wholly or mainly imported;
 - tenders for supplies from imported stocks held in the Republic;
 - tenders for imported goods from accredited agents who are in a position to give or render expert advice or service;
 - tenders from foreign firms with preference to such firms as have branches or agencies and stocks in the Republic.
- (8) All things otherwise being equal, preference shall be accorded in the following sequence:
- Tenders for goods produced in the council's province;
 - tenders from co-operative societies;
 - tenders where the point of dispatch is nearest to the point of delivery; or
 - preference shall be decided by lot.

SANCTIONS

25. (1) If the council is satisfied that any person, firm or company—
- is executing a contract with the council unsatisfactorily;
 - has offered, promised or given a bribe or other remuneration to any officer or employee of the council in connection with the obtaining or execution of a contract;
 - has acted in a fraudulent manner or in bad faith or in any other unsatisfactory manner in obtaining or executing a contract with any Government department, provincial administration, public body, company or person, or that he or it has managed his or its affairs in such a way that he or it has in consequence been found guilty of an offence;
 - has approached an officer or employee of the council before or after tenders have been called for, for the purpose of influencing the award of the contract in his or its favour;
 - has withdrawn or varied his or its tender after the specified date and hour;
 - when advised that his or its tender has been accepted, has given notice of his or its inability to execute the contract or has failed to execute or sign the contract or to furnish the security required; or
 - has claimed a higher preference than that which he or it is entitled to in terms of regulation 24,

the council may, in addition to any claim which it may have in terms of regulation 22 and in addition to any other legal recourse, decide that any contract between the council and such person, firm or company shall be cancelled and that no tender from such person, firm or company shall be considered for a specified period.

- (2) As die raad daarvan oortuig is dat enige persoon firma of maatskappy 'n aandeelhouer is of was of enige persoon 'n direkteur is of was van 'n firma of maatskappy waarvan geen tender ingevolge subregulasie (1) vir 'n bepaalde tydperk oorweeg word nie, kan die raad ook besluit dat geen tender van sodanige firma of maatskappy vir 'n bepaalde tydperk oorweeg word nie.
- (3) Die raad kan enige besluit ingevolge subregulasie (1) omverwerp of wysig.
- (4) (a) Enige beperking opgelê op 'n persoon, firma of maatskappy is van toepassing op enige ander onderneming waaraan sodanige persoon, firma of maatskappy aktief verbonde is vir doeleindes van hierdie regulasie.
- (b) Die uitdrukking "persoon, firma of maatskappy" beteken ook 'n gemagtigde werknemer of agent van sodanige persoon, firma of maatskappy.
- (5) Besluite van die raad ingevolge subregulasies (1) tot (4) en enige omverwerping of wysiging van sodanige besluite word skriftelik deur die hoofuitvoerende beampte bekendgemaak.

WYSIGING VAN TENDERDOKUMENTE

- 26. (1) In die geval waar dit wenslik geag word om monsters, spesifikasies, afdrukke of voorwaardes te wysig, te verander of te vervang ná die bepaalde datum en uur voordat kennis van aanname gegee is, en moet nuwe tenders gevra word.
- (2) In die geval waar dit in die belang van die raad nodig is om die voorwaardes te verander nadat 'n tender aangeneem is, moet die raad die beste reëlins met die kontrakteur tref.

KENNISGEWING AAN TENDERAARS EN VERSTREKKING VAN INLIGTING

- 27. (1) Die tesourier stel elke suksesvolle tenderaar onverwyld in kennis dat sy tender aangeneem is en tref, waar nodig, reëlins vir die spoedige opstel en ondertekening van die nodige kontrakdokumente.
- (2) (a) Die tesourier stuur aan elke nie-sukcesvolle tenderaar 'n kennisgewing dat sy tender nie aangeneem is nie.
- (b) Waar tenders toegelaat word om te verval, moet die betrokke tenderaar ook daarvan in kennis gestel word.
- (3) Kennisgewing aan 'n suksesvolle tenderaar kragtens subregulasie (1) geskied per brief, of per telegram of deur die plasing van 'n bestelling en die pos van sodanige brief of bestelling of die aflewering van sodanige telegram by 'n poskantoor of telegraafkantoor word geag 'n kennisgewing aan die tenderaar te wees.
- (4) Geen lewering van goedere of uitvoering van 'n kontrak neem 'n aanvang voordat die vereiste waarborge, waar van toepassing aan die hoofuitvoerende beampte oorhandig is nie.
- (5) Die hoofuitvoerende beampte moet 'n afskrif van die vergelykende staat in regulasie 15 (3) (a) bedoel, vir 'n tydperk van 30 dae na die aanname van 'n tender ter insae van die publiek laat lê.

- (2) If the council is satisfied that any person, firm or company is or was a shareholder or that any person is or was a director of a firm or company which, in terms of subregulation (1) is one from which no tender shall be considered for a specified period, the council may also decide that no tender from such firm or company shall be considered for a specified period.
- (3) The council may reverse or vary any decision in terms of subregulation (1).
- (4) (a) Any restriction imposed upon any person, firm or company shall apply to any other undertaking with which such person, firm or company is actively associated for the purpose of this regulation.
- (b) The expression "person, firm or company" shall include an authorised employee or agent of such person, firm or company.
- (5) Decisions of the council in terms of subregulations (1) to (4) and any reversal or variation of such decisions shall be communicated in writing by the chief executive officer.

AMENDMENT OF TENDER DOCUMENTS

- 26. (1) In the event of its being deemed desirable to amend, alter or replace samples, specifications, copies or conditions subsequent to the specified date and hour and before notification of acceptance has been given, new tenders shall be called for.
- (2) In the event of its being necessary in the interest of the council to alter the conditions after a tender has been accepted, the council shall make the best arrangements with the contractor.

NOTIFICATION TO TENDERERS AND FURNISHING OF INFORMATION

- 27. (1) The treasurer shall forthwith advise each successful tenderer that his tender has been accepted and, where necessary, arrange for the prompt drawing up and signing of the necessary contract documents.
- (2) (a) The treasurer shall notify each unsuccessful tenderer that his tender has not been accepted.
- (b) Where tenders have been allowed to lapse, the tenderers concerned shall also be notified accordingly.
- (3) Notice to a successful tenderer in terms of subregulation (1) may be given by letter or by telegram or by placing an order and the posting of such letter or order or the delivery of such telegram at a post office or telegraph office shall be deemed to be a notification to the tenderer.
- (4) No supply of goods or execution of a contract shall be commenced before the required guarantees, where applicable, have been handed over to the chief executive officer.
- (5) The chief executive officer shall cause a copy of the comparative schedule referred to in regulation 15 (3) (a) to be open for inspection by the public for a period of 30 days after the acceptance of a tender.

VOORRAAD EN MATERIAAL

28. (1) 'n Voorraderregister wat volledige besonderhede van aankope en uitreikings aangee en wat te eniger tyd gebalanseer kan word, word deur die tesourier bygehou.
- (2) Behalwe waar die tesourier die mening toegedaan is dat spesiale redes daarvoor bestaan, mag geen departement meer voorrade aanhou as wat sy normale behoeftes, na sy mening, verg nie.
- (3) Wanneer die hoof- uitvoerende beampte ook al meen dat sy instemming met 'n versoek om enige materiaal aan te koop, strydig sou wees met die bepalings van subregulasie (2) stel hy die hoof van die betrokke departement van daardie feit in kennis, en indien die versoek nie teruggetrek word nie, lê hy 'n skriftelike verslag voor aan die uitvoerende komitee met volledige besonderhede van die feite van die geskil.
- (4) (a) Met uitsondering van kleinkasbetalings wat ingevolge regulasie 29 (7) uit 'n voorskot-rekening gedoen word, word alle goedere en materiaal deur die tesourier of 'n persoon deur hom gemagtig, aangekoop of uitgereik en geen goedere of materiaal mag aldus aangekoop of uitgereik word nie buiten teen 'n rekwisisie onderteken deur die hoof van die departement wat die goedere of materiaal nodig het.
- (b) Vir alle goedere ontvang of uitgereik, word 'n ontvangs- of uitreikingsbewys behoorlik ingevul.
- (5) Alle voorrade wat aan die raad behoort, word op 'n plek of plekke gehou wat deur die tesourier beheer word: Met dien verstande dat sodanige voorrade as wat die hoof- uitvoerende beampte goedkeur, behoudens die voorwaardes wat hy bepaal, deur die hoof van 'n departement gehou kan word op 'n plek onder sy beheer.
- (6) Die tesourier maak minstens eenmaal elke boekjaar 'n voorraadopname van alle eiendom van die raad.
- (7) Waar voorrade en uitrusting gemerk kan word of waar dit doenlik geag word om dit te merk, moet dit duidelik gemerk word om die eiendomsreg van die raad aan te dui.
- (8) Die tesourier dien 'n skriftelike verslag, waarin die hoeveelheid en waarde aangegee word van enige surplus van of tekort aan goedere en materiaal wat deur 'n voorraadopname aan die lig gebring is, tesame met die redes daarvoor, by die hoof- uitvoerende beampte in en hy kan ten opsigte van die voorrade genoem in die voorbehoudsbepaling van subregulasie (5), van die hoof van die betrokke departement vereis dat hy skriftelik sodanige redes aan hom verstrek.
- (9) Alle drukwerk wat te koop aangebied word en sigwaardekwitansies, kaartjies en plaatjies, kwitansieboeke en tjekvorms word slegs deur die tesourier aangekoop en uitgereik.
- (10) Die tesourier hou 'n register van alle aankope en uitreikings wat ingevolge subregulasie (9) gedoen word, waarin 'n handtekening en die datum van ontvangs en van uitreiking aangeteken word.

STORES AND MATERIAL

28. (1) A stores register which reflects full particulars of purchases and issues, and which will permit of balancing at any time, shall be maintained by the treasurer.
- (2) Except where the treasurer is of the opinion that special reasons exist for so doing, stores shall not be carried by any department in excess of what are in his opinion its normal requirements.
- (3) Whenever the chief executive officer is of the opinion that compliance by him with a request to purchase any material would be contrary to the provisions of subregulation (2), he shall inform the head of the department concerned of the fact and if the request is not withdrawn he shall submit a written report to the executive committee setting out fully the facts of the dispute.
- (4) (a) With the exception of petty cash disbursements made from an imprest account in terms of regulation 29 (7) all goods and material shall be purchased or issued by the treasurer or a person authorised by him and no goods or material shall be so purchased or issued otherwise than against a requisition signed by the head of the department requiring the goods or material.
- (b) A receipt or issue voucher shall be duly completed for all goods received or issued.
- (5) All stores belonging to the council shall be kept in a place or places controlled by the treasurer: Provided that such stores as the chief executive officer may approve, subject to conditions determined by him, may be kept by the head of a department in a place under his control.
- (6) The treasurer shall at least once in every financial year carry out a stock-taking covering all property of the council.
- (7) Where stock and equipment can be marked or where it is deemed necessary to mark it, it shall be marked clearly to indicate the council's ownership.
- (8) The treasurer shall submit to the chief executive officer a written report stating the quantity and value of any surplus or shortage of goods and material revealed by stock-taking together with the reasons therefor and he may in respect of the stores referred to in the proviso to subregulation (5) require the head of the department concerned to furnish him with such reasons in writing.
- (9) All printed matter offered for sale and all face-value receipts, cards and badges, receipt books and cheque forms shall be purchased and issued by the treasurer only.
- (10) The treasurer shall keep a register of all purchases and issues made in terms of subregulation (9), in which register shall be recorded a signature and the date of receipt and of issue.

- (11) Kwitansie-, lisensie-, tjek-, sigwaarde- of ander vorms met 'n potensiële waarde moet genommer en verskaf word op die wyse deur die tesourier voorgeskryf, en sodanige vorms moet in numeriese volgorde gebruik word en die oorspronklikes, duplikate of teenblaaië van gekanselleerde vorms en die duplikate of teenblaaië van gebruikte vorms moet vir oudit doeleindes gehou word.
- (12) (a) Die tesourier tref die nodige reëlings om te verseker dat die ouditeur skriftelik deur die raad se drukkers verwittig word van besonderhede van alle sigwaarde- en ander vorms met 'n potensiële waarde wat vir die raad gedruk word.
- (b) Die volgende besonderhede moet verstrek word:
- (i) Tipe vorm (byvoorbeeld tjekboeke, kwitansieboeke, ens.);
 - (ii) getal boeke en/of vorms;
 - (iii) serienommers toegeken;
 - (iv) datum waarop die vorms aan die raad versend is; en
 - (v) denominasie van vorms en gevalle waar sigwaardekwitansies of ander stukke gedruk is en waar die werklike waarde op die vorm of stuk gedruk is.
- (13) 'n Voorraderekwisisie word nie uitgevoer nie tensy besonderhede, soos deur die tesourier vasgestel, daarop aangedui is van die begrotingspos wat gedebiteer moet word ten opsigte van die goedere of materiaal wat gelewer staan te word.
- (14) Behoudens die bepalinge van subregulasie (13), mag geen voorraderekwisisie ten opsigte van 'n uniform of ander kleding uitgevoer word nie, tensy daarin, in die geval van 'n uitreiking aan 'n spesifieke persoon, melding gemaak word van die naam en ampsbenaming van die persoon vir wie sodanige uniform of kleding aangevra word, en tensy die tesourier daarop aangedui het dat dit aan die raad se vereistes ten opsigte van sodanige uitreiking voldoen.
- (15) Indien goedere of materiaal in opdrag van die tesourier deur die leweransier regstreeks by enige plek, uitgesonderd 'n magazyn, afgelewer word, neem die persoon wat deur die hoof van die betrokke departement daartoe gemagtig is, dit in ontvangs en onderteken die afleweringsbrief wat deur die hoof van die departement aan die tesourier gestuur word.
- (16) Goedere, materiaal of uitrusting mag nie as oortollig of uitgedien beskou word nie, tensy die raad magtiging daartoe verleen en in dié geval gee die raad opdrag ten opsigte van die beskikking daaroor.
- (17) Enige goedere wat na die voltooiing van die werk of die bereiking van die doel waarvoor dit uitgereik is, nie gebruik is nie, word terugbesorg aan die magazyn of aan sodanige plek as wat die tesourier gelas.
- (18) 'n Departement wat ingevolge subregulasie (17) oortollige goedere terugbesorg, stuur aan die tesourier 'n adviesbrief in sodanige vorm as wat hy voorskryf, waarin die goedere wat aldus terugbesorg word volledig gespesifiseer word.
- (11) Receipt, licence, cheque, face-value or other forms having a potential value shall be numbered and supplied in the manner prescribed by the treasurer and such forms shall be used in numerical order and the originals, duplicates or counterfoils of cancelled forms and the duplicates or counterfoils of used forms shall be preserved for audit purposes.
- (12) (a) The treasurer shall make the necessary arrangements to ensure that the auditor is furnished in writing by the council's printers with particulars of all face-value and other forms with a potential value which are printed for the council.
- (b) The following particulars shall be furnished:
- (i) Type of form; for example cheque books, receipt books, etc;
 - (ii) number of books or forms;
 - (iii) serial numbers allotted;
 - (iv) date on which the forms were dispatched to the council;
 - (v) denomination of forms and instances where face-value receipts or other instruments are printed and where the actual value is printed on the form or instrument.
- (13) A stores requisition shall not be executed unless particulars as determined by the treasurer of the vote to be debited in respect of the goods or material supplied are indicated thereon.
- (14) Subject to the provisions of subregulation (13) no stores requisition in respect of a uniform or other clothing shall be executed unless it states, in the case of an issue to a specific person, the name and official designation of the person for whom such uniform or clothing is required and unless the treasurer has indicated thereon that it complies with the requirements of the council regarding such issue.
- (15) If by order of the treasurer delivery is made of goods or material by the supplier direct at a place other than a store, the person authorised by the head of the department concerned to do so shall take delivery thereof and sign the delivery note which shall be sent to the treasurer by the head of the department.
- (16) Goods, material or plant shall not be regarded as redundant or obsolete unless the council grants authority to do so and in such case the council shall give directions as to the disposal thereof.
- (17) Any goods remaining unused after the completion of the work or the fulfilment of the purpose for which they were issued shall be returned to the store or to such place as the treasurer may direct.
- (18) A department returning surplus goods in terms of subregulation (17) shall send to the treasurer an advice note in such form as he may prescribe which specifies fully the goods so returned.

- (19) Geen bestelling vir die aankoop van goedere of vir die lewering van 'n diens mag namens die raad geplaas word of is geldig nie, tensy—
- (a) dit ingedien is op 'n voorgeskrewe bestelvorm wat deur die raad goedgekeur is; en
 - (b) sodanige bestelvorm deur die tesourier of sy gemagtigde onderteken is.
- (20) 'n Hoof van 'n departement is verantwoordelik vir die veilige bewaring van goedere of materiaal wat aan sy departement uitgereik is en verstrek, indien die tesourier dit verlang, volledige besonderhede van enige goedere of materiaal wat sy departement in besit het.
- (21) (a) Wanneer 'n verwisseling plaasvind van beampes wat in die eerste plek vir voorrade, uitrusting of lewende hawe verantwoordelik is, moet 'n oorhandigingssertifikaat in die vorm soos in Aanhangsel B van hierdie regulasies uiteengesit, behoorlik ingevul word.
- (b) 'n Kopie daarvan moet vir naslaandoeleindes bewaar word.
- (22) (a) Indien buitengewone omstandighede 'n volledige kontrole van die voorrade, uitrusting of lewende hawe by oorname onuitvoerbaar maak, kan die hoof- uitvoerende beampte vooraf magtiging verleen tot die gebruik van sodanige gewysigde oorhandigingssertifikaat as wat volgens sy beskouing voldoende vir die vereistes van die geval is.
- (b) 'n Kopie van sodanige sertifikaat moet vir naslaandoeleindes bewaar word.
- (23) As die beampte van wie die voorrade oorge neem moet word om die een of ander rede nie beskikbaar is om die oorhandigingssertifikaat in te vul nie, moet 'n onpartydige beampte benoem word om die beampte wat oorneem, by te staan met die nagaan van die voorrade en die sertifisering van enige verskille.
- (24) By ontstentenis van 'n oorhandigingssertifikaat in die voorgeskrewe of goedgekeurde gewysigde vorm, is die beampte wat oorneem vir tekorte aanspreeklik tensy vasgestel kan word dat die tekorte bestaan het voordat hy oorneem het.
- (25) Wanneer raadsvoorrade van die hand gesit moet word, moet die tesourier voorsien word van 'n lys van sodanige voorrade en van die redes waarom hulle van die hand gesit moet word.
- (26) Die voorrade in subregulasie (25) bedoel, word ooreenkomstig die bepalings van regulasies 8 tot 27 van die hand gesit.
- (27) Geen raadsvoorrade wat van die hand gesit is, word aan die koper oorhandig voordat die volle koopprys betaal of gewaarborg is nie.

BETALINGS

29. (1) Elke betaling, uitgesonderd 'n kleinkasbetaling, geskied deur middel van 'n bankrekening van die raad en elke tjek wat op sodanige bankrekening getrek word, word geteken deur twee beampes of een beampte en 'n raadslid wat deur die raad daartoe gemagtig is.
- (2) Sodanige rekening word gehou by 'n geregistreerde handelsbank wat deur die raad goedgekeur is.

- (19) No order for the purchase of goods or the rendering of a service shall be placed on behalf of the council or shall be valid unless—

- (a) it is on a prescribed order form approved by the council; and
 - (b) such order form has been signed by the treasurer or a person authorised to do so on his behalf.
- (20) A head of a department shall be responsible for the safe custody of goods or material issued to his department and shall, if requested to do so by the treasurer, furnish full details of any goods or material held by his department.

- (21) (a) When a change of officers primarily responsible for stores, equipment or livestock takes place, a handing-over certificate, in the form set out in Annexure B to these regulations, shall be duly completed.

- (b) A copy thereof shall be filed for reference purposes.

- (22) (a) Should exceptional circumstances render a complete check of the stores, equipment or livestock impracticable on taking over, the chief executive officer may grant prior authority for the use of such modified handing-over certificate as is, in his opinion, adequate to the needs of the case.

- (b) A copy of such certificate shall be filed for reference purposes.

- (23) If for any reason the officer from whom the stores should be taken over is not available to complete the handing-over certificate, an independent officer shall be appointed to assist the officer taking over with the checking of the stores and the certification of any discrepancies.

- (24) In the absence of a handing-over certificate in the prescribed or authorised modified form, the officer taking over shall be liable for shortages, unless it can be established that they existed prior to his taking over.

- (25) Whenever council stores have to be disposed of the treasurer shall be furnished with a list of such stores and with the reasons for their disposal.

- (26) The stores referred to in subregulation (25) shall be disposed of in accordance with the provisions of regulations 8 to 27.

- (27) No council stores which have been disposed of shall be handed over to the purchaser before the full purchase price has been paid or guaranteed.

PAYMENTS

29. (1) Every payment, except a petty cash disbursement, shall be made by means of a banking account of the council and each cheque drawn on such banking account shall be signed by two officers or one officer and a council member authorised to do so by the council.

- (2) Such account shall be held at a registered commercial bank approved by the council.

- (3) 'n Hoof van 'n departement sertifiseer ten opsigte van elke rekening wat betaal moet word vir goedere wat verskaf is of dienste wat gelewer is aan of werk wat verrig is vir sy departement, dat dit in orde is, dat die goedere of dienste, al na die geval, inderdaad verskaf of gelewer is of dat die werk inderdaad gedoen is, dat die prys wat gevra word redelik of ooreenkomstig die kontrak is en dat dit binne 'n begrotingspos val wat deur die raad goedgekeur is.
- (4) Sodanige rekening word tesame met stawende bewysstukke aan die tesourier gestuur en hy of 'n beamppte wat deur hom daartoe gemagtig is, keur sodanige bewysstukke goed voor die vereffening van die rekening.
- (5) Vorderingsbetalings ten opsigte van 'n kontrak word beperk tot die waarde van die werk wat verrig is en die materiaal wat verskaf is, soos gesertifiseer ingevolge subregulasie (3) min die bedrag van vorige betalings en die retensiegeld wat ingevolge die kontrak agtergehou word.
- (6) Die tesourier mag nie ten opsigte van enige kontrak enige betaling doen wat die totale bedrag deur die raad gemagtig, oorskry nie, tensy die raad anders besluit het nadat 'n skriftelike verslag deur die hoof- uitvoerende beamppte met vermelding van die redes vir die aangaan van die oorskrydingsuitgawes, oorweeg is.
- (7) 'n Voorskotrekening vir kleinkasbetalings word geopen slegs met die skriftelike goedkeuring van die hoof- uitvoerende beamppte nadat die tesourier verslag aan hom voorgelê het waarin bepaal word watter bedrag in sodanige rekening gehou kan word, die aard en omvang van die betalings wat daaruit gedoen kan word en watter stawende bewysstukke vir sodanige betalings ingevul moet word.
- (8) Die tesourier dien maandeliks by die hoof- uitvoerende beamppte 'n verslag ten opsigte van die onmiddellik voorafgaande maand in waarin die kontant- en banksaldo soos aan die begin van daardie maand, die totale bedrae ontvang en betalings gedoen gedurende daardie maand en die kontant- en banksaldo soos aan die einde van daardie maand met die bankstate gerekonsilieer, uiteengesit word.
- (9) Nie later nie as 31 Januarie van elke boekjaar dien die tesourier by die hoof- uitvoerende beamppte 'n verslag in ten opsigte van daardie gevalle in waarin die verskil, na sy mening tussen die werklike en die beraamde inkomste of tussen die werklike en die beraamde uitgawe vir minstens die eerste 5 maande van daardie boekjaar, van so 'n ernstige aard is dat dit onder die raad se aandag gebring moet word.
- (10) Alle ooreenkomste met finansiële implikasies moet na die tesourier verwys word vir kommentaar voor voorlegging aan die raad.

KAPITAALUITGAWE

30. (1) Kapitaaluitgawes, uitgesonderd dié in regulasie 9 (2) genoem, word nie sonder die uitdruklike goedkeuring van die raad aangegaan nie, ongeag hoe dit ook al gefinansier is en nieteenstaande die feit dat voorsiening daarvoor op die jaarlikse begroting gemaak is.

- (3) A head of a department shall certify in respect of each account to be paid for goods supplied or services rendered to or work performed for his department, that it is in order, that the goods or services, as the case may be, were in fact supplied or rendered or that the work was in fact done, that the price charged is reasonable or according to contract and that it is within a vote authorised by the council.
- (4) Such account shall be sent to the treasurer with supporting vouchers and he or an officer authorised to do so by him shall approve such vouchers before settlement of the account.
- (5) Progress payments in respect of a contract shall be limited to the value of the work done and the material supplied, as certified in terms of sub-regulation (3), less the amount of previous payments made and the amount of retention money withheld in terms of the contract.
- (6) The treasurer shall not in respect of any contract make any payment in excess of the total amount authorised by the council unless the council has resolved otherwise after considering a written report by the chief executive officer stating the reasons why the excess expenditure should be incurred.
- (7) An imprest account for petty cash disbursements shall be opened only with the written approval of the chief executive officer after the treasurer has submitted to him a report setting out the amount that may be kept in such account, the nature and extent of the payments that may be made therefrom and what supporting vouchers are to be completed for such payments.
- (8) The treasurer shall submit monthly to the chief executive officer a report in respect of the immediately preceding month setting out the cash and bank balances as at the beginning of that month, the total amounts received and payments made during that month and the cash and bank balances as at the end of that month reconciled with the bank statements.
- (9) Not later than 31 January of each financial year the treasurer shall submit a report to the chief executive officer in respect of those cases in which, in his opinion, the discrepancy between the actual and the estimated revenue or between the actual and the estimated expenditure for at least the first five months of that financial year is of such a serious nature as to require it to be brought to the notice of the council.
- (10) All agreements with financial implications shall be referred to the treasurer for comment before submission to the council.

CAPITAL EXPENDITURE

30. (1) Capital expenditure other than that referred to in regulation 9. (2), however financed and notwithstanding the fact that provision has been made therefor in the annual estimates, shall not be incurred without the express approval of the council.

- (2) Die hoof van 'n departement dien sy aanbeveling ten opsigte van die uitvoering van werke of 'n ander onderneming wat kapitaaluitgawe meebring, asook 'n verslag by die hoof- uitvoerende beampte in waarin die volgende inligting aangaande sodanige werke of onderneming uiteengesit word:
- (a) Die totale beraamde koste met 'n volledige ontleding daarvan en enige uitgawe wat as gevolg van die werke of onderneming sal ontstaan;
 - (b) die beraamde kapitaalbedrag wat jaarliks ten opsigte van die werke of onderneming bestee moet word;
 - (c) die beraamde jaarlikse inkomste wat verkry sal word en die beraamde jaarlikse uitgawe van enige aard, insluitende uitgawes aan personeel, wat aangegaan sal moet word wanneer die werke of onderneming in gebruik geneem word;
 - (d) die beraamde lewensduur van die bate wat geskep sal word; en
 - (e) enige ander inligting wat deur die hoof- uitvoerende beamptes vereis word.
- (3) Uitgawe wat deur middel van 'n lening bestry word, mag nie aangegaan word voordat alle goedkeuring by wet vereis, verkry is en alle ander statutêre vereistes nagekom is nie.

KOSTEBEREKENING EN DEPARTEMENTELE WERK

31. (1) Alle werke waarvan die koste na verwagting R1000 sal oorskry, welke koste die onderhoud en herstel van sodanige werke insluit, en sodanige ander werk as wat deur die raad bepaal word, mag nie departementeel uitgevoer word nie tensy die tesourier op aansoek van die hoof van die betrokke departement, 'n werkorder daarvoor uitgereik het.
- (2) Die tesourier kan weier om 'n werkorder, soos in subregulasie (1) vermeld, uit te reik indien die aansoek daarom nie gestaaf word deur sodanige inligting met betrekking tot materiaal, arbeid, vervoer en ander koste as wat hy nodig ag nie.
- (3) 'n Aansoek om die uitreiking van 'n werkorder word ingedien op 'n vorm deur die tesourier voorgeskryf, en die begrotingspos waarteen die betrokke uitgawe in rekening gebring moet word, word daarin vermeld.
- (4) Kosterekenings ten opsigte van alle werke in subregulasies (1), (2) en (3) genoem, word deur die tesourier gehou in die vorm wat hy bepaal.
- (5) Geen goedere van enige soort wat aan die raad behoort of waarvoor hy aanspreeklik is, word gelewer aan en geen werk word deur hom uitgevoer vir enige persoon sonder die raad se goedkeuring nie en tensy die raad daarvan oortuig is dat die lewering van sodanige goedere of die uitvoering van sodanige werk tot die raad se voordeel strek.
- (6) Geen goedere word gelewer aan en geen werk word begin nie vir enige persoon voordat hy of ten volle daarvoor betaal het of sodanige ooreenkoms op skrif aangegaan het en sodanige sekuriteit vir die betaling aan die raad van sy koste daarvoor gegee het as wat die hoof- uitvoerende beampte vir die behoorlike beskerming van die raad nodig ag.

- (2) The head of a department shall, in respect of a recommendation made by him for the execution of works or any other undertaking entailing capital expenditure, submit with such recommendation a report setting out the following information in respect of such works or undertaking to the chief executive officer:

- (a) The total estimated cost with a complete analysis thereof and any consequential expenditure which will arise as a result of the works or undertaking;
 - (b) the estimated capital amount to be expended annually in respect of the works or undertaking;
 - (c) the estimated annual revenue to be derived and the estimated annual expenditure of any kind, including expenditure on staff, to be incurred when the works or undertaking is taken into use;
 - (d) the estimated life of the asset to be created;
 - (e) any other information required by the chief executive officer.
- (3) Expenditure which is to be met by means of a loan shall not be incurred until all approvals required by law have been obtained and all other statutory requirements have been complied with.

COSTING AND DEPARTMENTAL WORK

31. (1) All works the cost of which is expected to exceed R1 000 which cost shall include the maintenance and repair of such works, and such other work as may be determined by the council, shall not be carried out departmentally unless the treasurer has on application by the head of the department concerned issued a works order therefor.
- (2) The treasurer may refuse to issue a works order as referred to in subregulation (1) if the application therefor is not supported by such information relating to material, labour, transport and other costs as he may deem necessary.
- (3) An application for the issue of a works order shall be submitted on a form prescribed by the treasurer and the vote to which the relevant expenditure is to be charged shall be stated therein.
- (4) Cost accounts shall be kept by the treasurer in such form as he may determine in respect of all works referred to in subregulations (1), (2) and (3).
- (5) No goods of any kind which belong to the council or for which it is liable shall be supplied to and no work shall be carried out by it for, any other person without the council's approval and unless the council is satisfied that the supplying of such goods or the execution of such work is to the council's advantage.
- (6) No goods shall be supplied to and no work shall be begun for any person until he has either paid in full therefor or entered into such an agreement in writing and given such security for the payment to the council of its charges therefor as the chief executive officer may consider necessary for the proper protection of the council.

VOLTOOIING VAN PROJEKTE

32. (1) Wanneer die werk voltooi is waarvoor daar 'n werkorder uitgereik is, verwittig die hoof van die betrokke departement onverwyld die tesourier daarvan en as die verskil tussen die werklike en die beraamde koste van daardie werk 10 persent oorskry, lê hy onverwyld sy redes daarvoor op skrif aan die tesourier voor.
- (2) Die hoof van 'n betrokke departement stel so gou doenlik nadat al die werk onder 'n kapitaalbegrotingspos voltooi is, die tesourier dienoreenkomstig in kennis en verstrek al die redes vir die oorskrydingsuitgawe of besparing, al na die geval, behalwe in gevalle waar die oorskrydingsuitgawe of besparing nie meer as 10 persent is nie, en beveel aan dat die begrotingspos gesluit word, en die tesourier lê 'n skriftelike verslag oor sodanige aanbeveling aan die hoof- uitvoerende beamppte voor vir oorweging deur die raad.

BATES

33. (1) Die tesourier hou 'n register waarin besonderhede van alle bates van die raad, uitgesonderd dié wat in subregulasie (4) gemeld is, aangeteken word.
- (2) Wanneer 'n bate onder die beheer van 'n hoof van 'n departement aangekoop, verkoop, gesloop, vernietig of beskadig is, of enige gebeurtenis plaasgevind het wat sy waarde wesenslik aftekeer, rapporteer sodanige hoof onmiddellik skriftelik die feite aan die hoof- uitvoerende beamppte.
- (3) Die hoof van 'n departement lê by sodanige tussenspose as wat die hoof- uitvoerende beamppte voorskryf aan hom 'n skriftelike verslag voor met sodanige besonderhede aangaande alle bates onder die beheer van sodanige hoof as wat die tesourier vereis.
- (4) Elke departement hou inventarisse, in 'n vorm wat deur die hoof- uitvoerende beamppte goedgekeur word, van alle diere, uitrusting, gereedskap, meubels en ander eiendom van die raad ten opsigte waarvan die raad nie vereis dat besonderhede in die register in subregulasie (1) genoem, aangeteken word nie.
- (5) Op sodanige datum gedurende elke boekjaar van die raad as waarop die hoof- uitvoerende beamppte besluit, laat elke hoof van 'n departement 'n vergelyking maak tussen die inventarisse genoem in subregulasie (4) en die bates in die besit van sy departement en hy doen skriftelik aan die tesourier verslag van die resultaat van sodanige vergelyking.
- (6) Indien daar bevind word dat enige bate genoem in bogenoemde inventarisse nie in die besit van die departement is nie, sluit die hoof van 'n departement 'n staat in van al die feite van toepassing op die tekort in die verslag in subregulasie (5) genoem.
- (7) Die tesourier dien 'n skriftelike verslag in met vermelding van al die relevante feite betreffende die afwesigheid van enige bate wat ingevolge subregulasie (6) onder sy aandag gebring is, en die hoof- uitvoerende beamppte doen aan die raad verslag daaroor.

COMPLETION OF PROJECTS

32. (1) On completion of the work for which a works order has been issued, the head of the department concerned shall forthwith notify the treasurer thereof and if the difference between the actual and the estimated cost of that work exceeds 10 per cent, he shall forthwith submit to the treasurer his reasons therefor in writing.
- (2) The head of a department concerned shall, as soon as practicable after all the work under a capital vote has been completed, advise the treasurer accordingly, giving all the reasons for the excess expenditure or the saving, as the case may be, except in cases where the excess expenditure or saving does not exceed 10 per cent, and recommending that the vote be closed, and the treasurer shall submit a written report to the chief executive officer on such recommendation for consideration by the council.

ASSETS

33. (1) The treasurer shall keep a register in which shall be recorded details of all assets of the council save those referred to in subregulation (4).
- (2) When an asset under the control of the head of a department has been purchased, sold, demolished, destroyed or damaged, or any other event materially affecting its value has occurred, such head shall forthwith report the facts to the chief executive officer in writing.
- (3) The head of a department shall at such intervals as the chief executive officer may prescribe submit to him a written report giving such particulars concerning all assets under the control of such head as the treasurer may require.
- (4) Each department shall keep inventories, in a form to be approved by the chief executive officer, of all animals, plant, tools, furniture and other property of the council, particulars of which the council does not require to be recorded in the register referred to in subregulation (1).
- (5) At such date during every financial year of the council as the chief executive officer may decide, every head of a department shall cause a comparison to be made between the inventories referred to in subregulation (4) and the assets in the possession of his department and shall report to the treasurer, in writing, the result of such comparison.
- (6) If any asset referred to in the aforesaid inventories is found not to be in the department's possession, the head of the department shall include a statement of all the facts relevant to the shortage in the report referred to in subregulation (5).
- (7) The treasurer shall submit a report, in writing, setting out all the relevant facts relating to the absence of any asset brought to his notice in terms of subregulation (6) and the chief executive officer shall report to the council thereon.

VERSEKERING

34. (1) Die tesourier dien, wanneer dit ook al nodig is, vir die raad se goedkeuring 'n skriftelike verslag in by die hoof- uitvoerende beampte waarin hy die raad se eiendom of belange wat na sy mening verseker behoort te word, uiteensit.
- (2) Die tesourier kan te eniger tyd 'n staat vereis van 'n hoof van 'n departement wat dit na behore moet indien, waarin die bates in die besit van daardie departement, die risiko's wat verseker moet word en enige ander inliging wat die tesourier nodig ag, uiteengesit is, en die tesourier lê ooreenkomstig sodanige staat en behoudens die bepalings van subregulasie (1) 'n skriftelike verslag voor.
- (3) Dit is die plig van 'n hoof van 'n departement om die tesourier onverwyld in kennis te stel van enige nuwe versekerbare risiko of van enige verandering aan 'n bestaande versekerbare risiko wat in verband met sy departement ontstaan het.
- (4) By die voorkoms van enige gebeurtenis wat aanleiding gee of wat moontlik aanleiding kan gee tot 'n eis deur of teen die raad of teen sy versekeraars, verwittig die hoof van die betrokke departement die tesourier van daardie gebeurtenis en die tesourier verwittig so gou moontlik die raad se versekeraar daarvan.
- (5) Die tesourier hou 'n register waarin besonderhede van alle versekeringspolisse in besit van die raad aangeteken word en hy is verantwoordelik vir die betaling van alle premies en moet verseker dat, behoudens subregulasie (6), alle eise wat uit sodanige polisse ontstaan, ingestel word.
- (6) Die hoof- uitvoerende beampte is daarvoor verantwoordelik dat alle regsaaengeleenthede van die raad voortspruitende uit versekeringspolisse die nodige aandag geniet.

BELEGGINGS

35. Die raad bepaal 'n beleid wat die algemene beginsels spesifiseer waarvolgens sy fondse belê en sy sekuriteite verkry en van die hand gesit word deur die tesourier, behoudens die bepalings van artikels 23 (1) (i) en 45 van die Wet.

INSTELLING VAN KAPITAALONTWIKKELINGSFONDS

36. Hierby word 'n fonds wat as 'n kapitaalontwikkelingsfonds bekend staan, vir elke raad ingestel.

BELEGGINGS IN FONDS EN SKENKINGS OF BEWILLIGINGS AAN FONDS

37. 'n Raad kan behoudens die bepalings van die Wet en met goedkeuring van die Minister enige fondse van sodanige raad wat van tyd tot tyd beskikbaar word, aan sy fonds skenk of bewillig.

RENTE BETAALBAAR OP BELEGGINGS IN FONDS

38. 'n Belegging ingevolge regulasie 37 in 'n fonds verdien rente teen dié koers wat die betrokke raad in oorleg met die Minister ten tyde van sodanige belegging in die fonds bepaal.

AANWENDING VAN FONDS

39. 'n Raad kan 'n lening uit sy fonds toestaan op dié bedinge en voorwaardes wat die Minister bepaal.

INSURANCE

34. (1) The treasurer shall whenever necessary submit for the council's approval a written report to the chief executive officer setting out any insurance of its property or interests that should in his opinion be effected.
- (2) The treasurer may at any time require from a head of a department, who shall duly supply, a statement setting out the assets held by that department, the risks requiring to be insured and any other information which the treasurer may deem necessary and the treasurer shall in accordance with such statement and subject to the provisions of subregulation (1) submit a written report.
- (3) It shall be the duty of a head of a department to notify the treasurer without delay of any new insurable risk or of any alteration in an existing insurable risk which has arisen in connection with his department.
- (4) On the occurrence of any event giving rise or likely to give rise to a claim by or against the council or against its insurers, the head of the department concerned shall notify the treasurer of that event and the treasurer shall as soon as possible notify the council's insurer thereof.
- (5) The treasurer shall keep a register in which particulars of all insurance policies held by the council shall be entered and he shall be responsible for the payment of all premiums and shall ensure that, subject to subregulation (6), all claims which arise under such policies are instituted.
- (6) The chief executive officer shall be responsible for ensuring that all legal matters of the council arising out of insurance policies receive the necessary attention.

INVESTMENTS

35. The council shall lay down a policy specifying the general principles according to which its funds shall be invested and its securities acquired and disposed of by the treasurer subject to the provisions of section 23 (1) (i) and 45 of the Act.

ESTABLISHMENT OF CAPITAL DEVELOPMENT FUND

36. A fund known as a capital development fund is hereby established for every council.

INVESTMENT IN FUND AND DONATIONS OR APPROPRIATIONS TO FUND

37. A council may, subject to the provisions of the Act and with the approval of the Minister, donate or appropriate to its fund any funds of such council which may from time to time become available.

INTEREST PAYABLE ON INVESTMENTS IN FUND

38. An investment in terms of regulation 37 in a fund shall earn interest at such rate as may be determined by the council concerned in consultation with the Minister at the time of investment in the fund.

APPLICATION OF FUND

39. A council may grant a loan from its fund on such terms and conditions as the Minister may determine.

BEREKENING VAN RENTE TEN OPSIGTE VAN VOORSKOTTE OP LENINGS UIT FONDS

40. Rente op 'n lening uit 'n fonds word bereken op die helfte van die totale bedrag van alle voorskotte uitstaande aan die begin van elke jaar, plus die helfte van alle sodanige voorskotte uitstaande aan die einde van elke jaar.

BELEGGING VAN FONDSE

41. Surplusgelde in 'n fonds kan deur die betrokke raad belê word op dié wyse en op dié bedinge en voorwaardes wat die Minister goedkeur.

INTERNE NASIENING EN BEHEER

42. Die raad tref die nodige reëlins om te verseker dat 'n stelsel van interne nasiening en beheer deur die tesourier ingestel word in die uitoefening van beheer oor die fondse en ander eiendom van die raad.

INTERNE OUDITERING EN BOEKHOUDING

43. (1) Die tesourier en lede van 'n interne ouditeringspersoneel is geregtig om te eis dat alle boeke, rekeninge en ander stukke aangaande die geldelike aangeleenthede van 'n departement getoon word, of om toegang daartoe te hê.
- (2) 'n Hoof van 'n departement en elke beamppte daarvan verskaf na sy beste wete, op versoek van die tesourier sodanige inligting aan die tesourier met betrekking tot sodanige geldelike aangeleenthede as wat hy spesifiseer.
- (3) Die stelsel gevolg deur 'n departement vir die invordering van inkomste, die aangaan van uitgawes en die hou van boeke of enige stukke aangaande geldelike aangeleenthede, met inbegrip van kosteberekening, is onderworpe aan die goedkeuring van die Minister en sonder die Minister se voorafverkreë goedkeuring mag sodanige stelsel nie verander word of daarvan afgewyk word nie.
- (4) (a) Niks mag in boeke of rekords uitgewis word nie.
- (b) As 'n verandering aangebring moet word, moet die verkeerde inskrywing deurgestreep en die korreksie bokant aangebring word en sodanige verandering moet deur die beamppte wat dit aanbring asook deur die nasien-beamppte geparafeer word.
- (c) Met masjienboekhoustelsels moet die nodige veranderings eie aan die stelsel aangebring word, maar as die feite met die hand reggestel word, moet die regstelling onmiddellik geverifieer en deur die toesighouer of nasienier geteken word.
- (d) Groen ink of groen potlood mag nie op amptelike stukke gebruik word nie.

BEWARING VAN DOKUMENTE

44. (1) Alle transportaktes, eiendomsbewyse, huurkontrakte, ooreenkomste en dergelike stukke word by voltooiing in veilige bewaring geplaas ooreenkomstig die voorskrifte van die hoof-uitvoerende beamppte.
- (2) Die hoof-uitvoerende beamppte hou 'n register of laat 'n register hou van alle dokumente gemeld in subregulasie (1) waarin die nommer, aard, geldigheidsduur en enige ander inligting van belang aangaande elke dokument aangeteken word.

CALCULATION OF INTEREST IN RESPECT OF ADVANCES ON LOANS FROM FUND

40. Interest on a loan from a fund shall be calculated on half of the total amount of all advances outstanding at the beginning of each year, plus half of all such advances outstanding at the end of each year.

INVESTMENT OF FUNDS

41. Surplus moneys in a fund may be invested by the council concerned in such manner and on such terms and conditions as the Minister may approve.

INTERNAL CHECKING AND CONTROL

42. The council shall make the necessary arrangements to ensure that a system of internal checking and control is instituted by the treasurer in exercising control over the funds and other property of the council.

INTERNAL AUDIT AND ACCOUNTING

43. (1) The treasurer and members of an internal audit staff shall be entitled to require production of or access to all books, accounts and other records relating to the financial matters of any department.
- (2) A head of a department and every officer thereof shall at the request of the treasurer furnish him to the best of his knowledge with such information relating to such financial matters as he may specify.
- (3) The system operated by a department for the collection of revenue, the incurring of expenditure, and the keeping of books or any records relating to financial matters including costing, shall be subject to the approval of the Minister and no such system shall be altered or departed from without the prior approval of the Minister.
- (4) (a) No erasures shall be made in books and records.
- (b) When an alteration becomes necessary, the incorrect entry shall be ruled out and the correction inserted above and such alteration shall be initialled by the officer and by the checking officer making it.
- (c) Under systems of mechanised accounting the necessary adjustments appropriate to the system shall be made, but if errors are corrected manually the correction shall be verified immediately and be signed by the supervisor or checking officer.
- (d) Green ink or green pencil may not be used on official documents.

CUSTODY OF DOCUMENTS

44. (1) All deeds of transfer, title deeds, leases, agreements and similar documents shall, upon completion, be placed in safe custody in accordance with the directions of the chief executive officer.
- (2) The chief executive officer shall keep or cause to be kept a register of all documents mentioned in subregulation (1) in which the number, nature, period of validity and any other information of importance regarding each document, shall be recorded.

BETALING VAN SALARISSE, LONE EN TOELAES

45. (1) Die tesourier hou 'n opgawe waarin alle toepaslike besonderhede met betrekking tot die salaris, loon, toelaes en verlof van elke werknemer van die raad aangeteken word.
- (2) Betaalstate word deur die tesourier goedgekeur en betaling word diensooreenkomstig gedoen.
- (3) 'n Hoof van 'n departement stel die tesourier onverwyld in kennis van enige wisseling van of byvoeging by sy personeel, van enige wysiging in 'n salaris- of loonskaal, van enige verlof toegestaan en van enige afwesigheid van 'n werknemer van diens sonder verlof.

**VERLIESE VAN GELDE EN ANDER EIENDOM VAN DIE RAAD MOET GERAPPORTEER EN GOEDGE-
MAAK WORD**

46. (1) Ingevolge artikel 46 van die Wet moet enige verlies wat ontstaan uit enige onregmatige betaling, vrugtelose uitgawe of versuim om gelde in te vorder wat aan die raad verskuldig is, of enige tekort in, verlies of vernietiging of beskadiging van geld, seëls, sigwaardestukke en vorms met 'n potensiele waarde, sekuriteite, voorrade of ander eiendom van die raad, onmiddellik deur die departementshoof aan die hoof-uitvoerende beampte, en aan die tesourier, die eksterne ouditeure en die Minister gerapporteer word met verstreking van die beskikbare besonderhede.
- (2) Die hoof-uitvoerende beampte moet toesien dat alle verliese goedgemaak word deur die beampte wat daarvoor verantwoordelik is of die persoon wat voordeel daaruit trek.
- (3) Bates mag nie as oortollig, uitgedien of verlore beskou word nie tensy die raad magtiging daartoe verleen. In die geval van oortollige of uitgediende bates gee die raad opdrag oor die beskikking daaroor en waar enige verlies nie ten volle goedgemaak word nie, kan die raad magtiging verleen vir die afskrywing van sodanige verlies.
- (4) In gevalle van verlies van gebruikte teenblaaië of duplikate van enige kwitansie-, lisensie-, tjek-, sigwaarde- of ander vorms met 'n potensiele waarde moet dit aan die Direkteur gerapporteer word, en as die Direkteur tevrede is met die verklaring wat deur die verantwoordelike amptenaar gegee word, en wat gestaaf word deur 'n sertifikaat van die betrokke departementshoof wat in ooreenstemming met die tesourier en die eksterne ouditeur verstrekkend word, dat die gelde wat deur die teenblaaië en duplikate verteenwoordig word, behoorlik verantwoord is, kan die Direkteur bepaal dat sodanige teenblaaië en duplikate nie vir ouditdoeleindes voorgelê hoef te word nie.

BRANDKASTE EN BRANDKAMERS

47. (1) (a) Aansoeke om brandkaste en brandkamers moet gerig word aan die tesourier wat verantwoordelik is vir die verskaffing van, beskikking oor, verwydering, herstel en onderhoud van brandkaste en brandkamers en alle sake in verband daarmee.
- (b) Alle instruksies wat deur die tesourier uitgegeë word, moet noukeurig nagekom word.
- (2) (a) 'n Volledige register van brandkaste en brandkamers moet gehou word deur die tesourier wat aan elke brandkas en brandkamer 'n onderskeidingsnommer moet toeken.

PAYMENT OF SALARIES, WAGES AND ALLOWANCES

45. (1) The treasurer shall keep a record in which all relevant particulars relating to the salary, wages, allowances and leave of every employee of the council are recorded.
- (2) Pay sheets shall be approved by the treasurer and payment shall be made in accordance therewith.
- (3) The treasurer shall pay all salaries, wages and allowances in such manner as the council may determine.
- (4) A head of a department shall forthwith notify the treasurer of any change in or addition to his staff, of any alteration in a salary or wage scale, of any leave granted and of any absence of any employee from duty without leave.

LOSSES OF MONEYS AND OTHER PROPERTY OF THE COUNCIL TO BE REPORTED AND MADE GOOD

46. (1) In terms of section 46 of the Act, any loss arising from any improper payment, fruitless expenditure or failure to collect any moneys due to the council, or any deficiency in, loss or destruction of or damage to money, stamps, face-value instruments and forms having a potential value, securities, stores or other property of the council shall be reported immediately by the head of the department to the chief executive officer and to the treasurer, the external auditors and the Minister, furnishing such particulars as are available.
- (2) The chief executive officer shall ensure that all losses are made good by the officer responsible therefor or the person who benefited thereby.
- (3) Assets may not be regarded redundant, obsolete or lost unless the council grants authority therefor and in the case of redundant or obsolete assets the council shall give instructions regarding the disposal thereof and where any loss is not fully made good, the council may grant authority for the writing-off of such loss.
- (4) In cases of loss of used counterfoils or duplicates of any receipt, licence, cheque, face-value instrument or other forms with a potential value, such loss must be reported to the Director, and if the Director is satisfied with the declaration made by the responsible officer, supported by a certificate from the head of the department concerned, furnished after consultation with the treasurer and the auditor, to the effect that the moneys reflected by the counterfoils and duplicates have been properly accounted for, the Director may direct that such counterfoils and duplicates need not be produced for audit purposes.

SAFES AND STRONGROOMS

47. (1) (a) Applications for safes and strongrooms shall be addressed to the treasurer, who shall be responsible for the supply, disposal, removal, repair and maintenance of safes and strongrooms and all matters relating thereto.
- (b) All instructions issued by the treasurer shall be carefully observed.
- (2) (a) A complete register of safes and strongrooms shall be maintained by the treasurer, who shall distinctively number every safe and strongroom.

- (b) 'n Metaalplaatjie met 'n kodenommer ten opsigte van die brandkas of brandkamer daarop moet aan elkeen van die oorspronklike sleutels en duplikaatsleutels geheg word.
- (3) (a) Tensy ander spesiale reëlings met die toestemming van die tesourier getref word, moet die duplikaatsleutels van alle brandkaste en brandkamers in bewaring gegee word aan die tesourier wat 'n register daarvan moet hou.
- (b) 'n Kwitansie moet verkry word vir elke sleutel wat in bewaring gegee word en sodanige kwitansie moet deur die verantwoordelike beampte op 'n ander veilige plek as die brandkas of brandkamer waaraan die sleutel behoort, gehou word.
- (4) (a) Indien 'n brandkas oortolig word, moet die verantwoordelike beampte die tesourier onmiddellik daarvan in kennis stel en die instruksies van daardie departement betreffende die verwydering daarvan afwag.
- (b) Geen brandkas mag sonder die voorafverkreë toestemming van die tesourier van een departement of standplaas na 'n ander verplaas word nie en die tesourier moet in kennis gestel word van alle verplasinge van brandkaste en van alle verwisselings van bewaardes van brandkaste en brandkamers.
- (5) (a) Wanneer brandkaste ookal verplaas word of daar 'n verwisseling van bewaarder van 'n brandkas of brandkamer is, moet die betrokke oorhandigingsertifikaat (Aanhangsel C van hierdie regulasies) deur die huidige bewaarder ingevul word, asook deur die beampte wat die nuwe bewaarder word, en 'n kopie moet aan die tesourier gestuur word.
- (b) Versuim om sodanige oorhandigingsertifikaat te verkry, stel die bewaarder wat oorneem bloot aan strawwe vir die verlies van sleutels.
- (c) Tydelike verwisselings as gevolg van jaarlikse verlof hoef nie gerapporteer te word nie: Met dien verstande dat die bewaarder wat met verlof gaan, moet sorg dat alle sleutels wat hy oorhandig het, intak aan hom terugbesorg word.
- (d) As alle sleutels nie deur die aflosbeampte terugbesorg word in dieselfde toestand as dié waarin dit aan hom oorhandig is nie, moet die bewaarder die saak onmiddellik aan die tesourier rapporteer, anders word die bewaarder aanspreeklik gehou vir die verlies of skade gedurende sy afwesigheid gely.
- (6) (a) Alle korrespondensie betreffende brandkaste en brandkamers moet aan die tesourier gerig word wat reëlings moet tref vir enige werk of herstelwerk aan 'n brandkas of brandkamer.
- (b) Die bewaarder of enige ander beampte mag onder geen omstandighede probeer om die brandkas of brandkamer oop te maak of om enige slotte te forseer of om op enige wyse aan die meganisme van die brandkas of brandkamer te peuter nie, en geen werk in verband met die herstel of verandering van brandkaste of brandkamers of die sleutels of kombinasies daarvan of die vervaardiging van duplikaatsleutels mag uitgevoer of gelas word nie, gehalwe met die magtiging en in opdrag van die tesourier.
- (b) A metal tablet bearing a code number relating to the safe or strongroom shall be attached to each of the original keys and duplicate keys.
- (3) (a) Unless other special arrangements are made with the sanction of the treasurer, duplicate keys of all safes and strongrooms shall be lodged with the treasurer, who shall keep a register thereof.
- (b) A receipt shall be obtained for every key lodged and such receipt shall be kept by the responsible officer in a secure place other than the safe or strongroom to which the key belongs.
- (4) (a) If any safe becomes redundant the responsible officer shall immediately report the fact to the treasurer and await the instructions of that department regarding removal.
- (b) No safe shall be transferred from one department or station to another without the prior consent of the treasurer, who shall be informed of all transfers of safes and of all changes of custodians of safes and strongrooms.
- (5) (a) Whenever a safe is transferred or there is a change of custodian of a safe or strongroom the relative handing-over certificate (Annexure C to these regulations) shall be completed by the present custodian as well as by the officer who is to become the new custodian and a copy forwarded to the treasurer.
- (b) Failure to obtain such handing-over certificate may render the custodian taking over liable to penalties for the loss of keys.
- (c) Temporary changes due to annual leave need not be reported: Provided that the custodian going on leave shall ensure the return to him intact of all keys which he has handed over.
- (d) If all keys are not returned by the relief officer in the same condition in which they were handed to him, the custodian shall report the matter to the treasurer forthwith, otherwise the custodian will be held liable for loss or damage sustained during his absence.
- (6) (a) All correspondence regarding safes and strongrooms shall be directed to the treasurer who shall arrange for any work or repairs to a safe or strongroom.
- (b) In no circumstances shall any attempt be made by the custodian or any other officer to open such safe or strongroom or to force any locks or to tamper in any way with the mechanism of such safe or strongroom and no work in connection with the repair or alteration of safes or strongrooms or keys or combinations thereof or the manufacture of duplicate keys, shall be carried out or ordered except with the authority and under the direction of the treasurer.

- (c) Geen afdruk hoegenaamd mag ooit van sleutels van brandkaste, brandkamers of geldkissies gemaak word nie.
- (7) (a) Die hoof van die departement moet verantwoordelike en betroubare beamptes skriftelik benoem en aanstel as bewaarders van brandkaste en brandkamers.
- (b) Die name van sodanige beamptes wat spesifiek benoem is, moet aan die tesourier verstrekk word.
- (8) Brandkas- of brandkamersleutels wat geheg moet word aan 'n sleutelring en -ketting met 'n plaatjie wat ten opsigte van die sleutels geregistreer is, moet altyd in die persoonlike besit van die bewaarder wees.
- (9) (a) 'n Plaatjie wat verskaf word vir hegting aan die sleutels van 'n brandkas of brandkamer ten opsigte waarvan die plaatjie geregistreer is, mag nie van die sleutels afgehaal word nie.
- (b) Behalwe sodanige plaatjie mag niks aan 'n stel sleutels geheg word wat hulle as die sleutels van die brandkamer waaraan hulle behoort, sal identifiseer nie, en met die uitsondering van die brandkas- of brandkamersleutels en die geregistreerde plaatjie, mag geen ander sleutel, amptelik of privaat, aan die ketting geheg word nie.
- (10) (a) Waar die deur van 'n brandkas of brandkamer van meer as een slot voorsien is, moet die sleutels van die verskillende slotte aan afsonderlike beamptes toevertrou word.
- (b) 'n Beampte wat tydelik of permanent die bewaarder van een van die sleutels van 'n brandkas is of was, mag hoegenaamd nie toegelaat word om die bewaarder van die ander sleutel of sleutels van dieselfde brandkas te wees nie.
- (c) Hierdie veiligheidsmaatreëls moet ook toegepas word waar brandkas- of brandkamerdeure van kombinasieslotte voorsien is.
- (11) (a) Enige verlies van sleutels van brandkaste of brandkamers moet onmiddellik aan die tesourier gerapporteer word, en daar mag onder geen omstandighede privaat geadverteer word in 'n poging om die verlore sleutels terug te kry nie.
- (b) Wanneer brandkas- of brandkamersleutels gevind word en die bewaarder daarvan nie bekend is nie, moet die saak aan die tesourier gerapporteer en die plaatjienommer vermeld word.
- (c) Tensy die raad anders bepaal, moet die verantwoordelike beampte die koste om die verlies te dek, dra.
- (12) Versoeke dat duplikaatsleutels terugbesorg moet word, moet aan die tesourier gerig word en moet vergesel gaan van die kwitansie wat verkry is toe dit in bewaring gegee is en 'n volledige opgawe van die redes waarom dit nodig is.
- (13) (a) Die omvang van skade deur 'n brand veroorsaak, hoe gering ook al, en die uitwerking daarvan op 'n brandkas of brandkamer moet onmiddellik en breedvoerig aan die tesourier gerapporteer word.
- (c) No impression whatsoever of safe or strongroom or cash-box keys shall be made at any time.
- (7) (a) The head of a department shall, in writing, nominate and appoint responsible and reliable officers to be custodians of safes and strongrooms.
- (b) The treasurer shall be notified of the names of such officers specifically nominated.
- (8) Safe or strongroom keys, which shall be attached to a key-ring and chain with a tablet registered against such keys, shall at all times be in the personal possession of the custodian.
- (9) (a) A tablet supplied for attachment to the keys of a safe or strongroom against which the tablet is registered, shall not be separated from those keys.
- (b) Apart from such tablet nothing shall be attached to a set of keys which will identify the keys with the safe or strongroom to which they belong and, with the exception of the safe or strongroom keys and the registered tablet, no other keys, official or private, shall be attached to the chain or ring.
- (10) (a) Where the door of a safe or strongroom is fitted with more than one lock, the keys of the different locks shall be entrusted to separate officers.
- (b) At no time shall an officer who is or has been the custodian temporarily or permanently of one of the keys of a safe be permitted to be custodian of the other key or keys of the same safe.
- (c) These safeguards shall also be applied where safe or strongroom doors are fitted with combination locks.
- (11) (a) Any loss of keys of safes or strongrooms shall be reported immediately to the treasurer and in no circumstances shall private advertising be undertaken in an endeavour to recover such lost keys.
- (b) Whenever safe or strongroom keys are found and the custodian is unknown, the matter shall be reported to the treasurer and the tablet number quoted.
- (c) The cost of making good such loss shall, unless the council directs otherwise, be borne by the responsible officer.
- (12) Requests for the return of duplicate keys shall be made to the treasurer and shall be accompanied by the receipt obtained for their lodgement and a complete statement of the reasons for them being required.
- (13) (a) The extent of the damage caused by a fire, however trivial, and the effect thereof on a safe or strongroom, shall be reported in detail immediately to the treasurer.

- (b) Na 'n brand mag 'n brandkas nie verskuif word nie en mag daar nie aan gepeuter word nie totdat die sleutel of sleutels getoets is.
- (14) Enige poging tot inbraak, geslaagd of andersins, moet aan die Suid-Afrikaanse Polisie en die hoof- uitvoerende beampte gerapporteer word en 'n volledige beskrywing van die gevolge van die inbraak op die brandkas of brandkamer moet aan die tesourier verstrek word.
- (15) Geldkissies en brandtrommels en die sleutels daarvan is die verantwoordelikheid van beamptes aan wie se bewaring die hoof van die departement dit toevertrou het en moet waar moontlik in 'n brandkas of brandkamer bewaar word wanneer dit nie gebruik word nie.
- (16) Die tesourier is verantwoordelik vir die veilige bewaring van duplikaatsleutels van geldkissies en brandtrommels, en die sleutels moet van 'n gepaste etiket voorsien en in 'n brandkas of brandkamer bewaar word.
- (17) (a) Die verlies van 'n sleutel van 'n geldkissie of brandtrommel moet onmiddellik aan die hoof van die departement gerapporteer word en die kassie of trommel moet aan gebruik onttrek word totdat die slot vervang en 'n nuwe sleutel verskaf is.
- (b) Die beskadiging van enige sleutel moet insgelyks gerapporteer word aan die tesourier wat, indien nodig, 'n nuwe sleutel moet laat maak.
- (c) Die koste van die verskaffing van nuwe sleutels en die vervanging van slotte moet deur die verantwoordelike beampte gedra word, tensy die raad anders bepaal.
- (18) 'n Kwitansie moet verkry word vir elke sleutel wat uitgereik word.
- (19) 'n Afskrif van die instruksies in hierdie regulasie vervat, moet aan die binnekant van elke brandkas- of brandkamer deur opgeplak word.

LOUDITEURING VAN BOEKE EN REKENINGE

48. (1) Die ouditeuring van die rekeninge en oorkondes van die raad moet behoudens die bepalings van artikel 22 van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951 (Wet 51 van 1951), uitgevoer word volgens die voorskrifte en onder die beheer van die Minister of enige ander persoon wat die Minister van tyd tot tyd aanstel om sodanige ouditeuring onder die beheer van die Departement van Samewerking en Ontwikkeling uit te voer.
- (2) Wanneer 'n ouditeuring uitgevoer word volgens die voorskrifte en onder die beheer van sodanige ander persoon wat aldus aangestel is, moet die rekeninge en state ooreenkomstig artikel 26 van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, of ooreenkomstig bykomstige voorskrifte soos deur die Minister bepaal, geouditeur word.
- (3) (a) Die oorspronklike finale rekenings en finansiële state en die ouditeur se verslag oor die rekenings en algemene toestand van die raad moet aan die hoof- uitvoerende beampte van die raad en aan die Minister voorgelê word.

- (b) After a fire a safe shall not be moved or disturbed until after the key or keys have been tried.
- (14) Any attempt at burglary, successful or otherwise, shall be reported to the South African Police and the chief executive officer and a detailed description of the effect of the burglary on the safe or strongroom submitted to the treasurer.
- (15) Cash-boxes and strong-boxes and their keys shall be the responsibility of officers to whom their custody is entrusted by the head of the department, and shall whenever possible be lodged in a safe or strongroom when not in use.
- (16) The treasurer shall be responsible for the safe custody of duplicate keys of cash-boxes, and strong-boxes, which keys shall be appropriately labelled and kept in a safe or strongroom.
- (17) (a) The loss of any key of a cash-box or strong-box shall be reported immediately to the head of the department and the use of the box shall be discontinued until the lock has been altered and a new key supplied.
- (b) Damage to any key shall likewise be reported to the treasurer, who shall, if necessary, cause a new key to be made.
- (c) The cost of providing new keys and altering locks shall be borne by the responsible officer, unless the council directs otherwise.
- (18) Receipt shall be obtained for every key issued.
- (19) A copy of the instructions contained in this regulation shall be pasted to the inside of every safe or strongroom door.

AUDITING OF BOOKS AND ACCOUNTS

48. (1) The auditing of the accounts and records of the council shall in terms of section 22 of the Public Accountants' and Auditors' Act, 1951 (Act 51 of 1951), be executed according to the instructions and under the control of the Minister or any other person appointed by the Minister from time to time to carry out such auditing under the control of the Department of Co-operation and Development.
- (2) When an audit is executed according to the instructions and under the control of such other person so appointed, the accounts and statements shall be audited in terms of section 26 of the Public Accountants' and Auditors' Act, 1951, or additional instructions as directed by the Minister.
- (3) (a) The original final accounts and financial statements, and the auditor's report on the accounts and general state of the council, shall be submitted to the chief executive officer of the council and the Minister.

- (b) Die hoof- uitvoerende beampte kan die ouditeur versoek om sodanige verdere inligting of kommentaar te verstrek en kan ná oorlegpleging gelas dat die verslag ooreenkomstig die voorskrifte van die Minister ingedien word.
- (4) Afskrifte van die ouditeur se verslag sal deur die Departement van Samewerking en Ontwikkeling aan die Minister voorgelê word met verduidelikings en kommentaar, indien nodig.
- (5) Die ouditeur se finansiële state en kommentaar moet nie later nie as 30 November van elke jaar aan die Minister voorgelê word.
- (6) Na ontvangs van die finansiële state moet die hoof- uitvoerende beampte die state en kommentaar aan die uitvoerende komitee voorlê vir bespreking en optrede, indien nodig.
- (7) By die ouditeuring moet die ouditeur in besonder verslag doen—
- dat die finansiële state en balansstate wat opgestel is, ondersoek en geouditeer is en dat hy hom daarvan vergewis het dat behoorlike boeke en rekords gehou is;
 - dat hy hom daarvan vergewis het dat redelike voorsorgmaatreëls getref is om die behoorlike invordering en die verantwoording van gelde wat aan die raad betaalbaar is, te beveilig;
 - dat hy hom daarvan vergewis het dat die wette en regulasies met betrekking tot die invordering en betaling van gelde aan die raad, behoorlik nagekom is;
 - dat in soverre hy dit dienstig ag hy hom daarvan vergewis het dat uitgawes wat op die finansiële state van die raad aangetoon is, gestaaf word deur genoegsame bewysstukke, magtiging en bewys van betaling;
 - dat hy hom daarvan vergewis het dat die rekenings 'n redelike weergawe van die raad se finansiële posisie is;
 - dat hy hom daarvan vergewis het dat behoorlike voorsiening gemaak is vir die delging van enige geld wat die raad geleen het, hetsy by wyse van skuldbriewe, effekte, wissels of andersins;
 - dat hy hom daarvan vergewis het dat al die vereistes en aanbevelings nagekom en uitgevoer is wat hy as ouditeur gestel en gedoen het;
 - dat hy op 'n steekproefgrondslag 'n opname gemaak het van die interne nasiening en beheer van die raad se finansiële state; dat, met inagneming van die algemene opmerkings in sy verslag, genoemde interne nasiening en beheer in ooreenstemming is met die voorgeskrewe vereistes, bevredigend is en bevredigend funksioneer; en dat die pligte van die beamptes insoverre dit prakties en nodig blyk, só verdeel is dat elke beampte se werk deur 'n ander beampte gekontroleer word en één enkele beampte nie alleen al sodanige pligte waarneem of alleen die beheer oor die hele rekenkundige prosedure uitoefen nie.

KORT TITEL

49. Hierdie regulasies staan bekend as en kan in alle dokumente en verrigtinge aangehaal word as die Finansiële Regulasies vir Stadsrade, 1983.

- (b) The chief executive officer may request the auditor to furnish such further information or comments and may, after consultation, order the report to be submitted in terms of the directions of the Minister.
- (4) Copies of the auditor's report shall be submitted to the Minister by the Department of Co-operation and Development with explanations and comments, if necessary.
- (5) The auditor's financial statements and comments shall be submitted to the Minister not later than 30 November of each year.
- (6) After receipt of the financial statements the chief executive officer shall submit the statements and comments to the executive committee for discussion and action, if necessary.
- (7) At the auditing the auditor shall in particular certify—
- that the financial statements and balance sheets prepared have been examined and audited and that he has satisfied himself that proper books and accounts have been kept;
 - that he has satisfied himself that all reasonable precautions have been taken to safeguard the proper collection and accounting of moneys which are payable to the council;
 - that he has satisfied himself that the laws and regulations regarding the collection and payment of moneys to the council have been properly complied with;
 - that, to the extent that he has deemed it expedient, he has satisfied himself that expenditure reflected in the council's financial statements is supported by sufficient vouchers, authority and proof of payments;
 - that he has satisfied himself that the accounts are a reasonable reflection of the council's financial position;
 - that he has satisfied himself that proper provision has been made for the redemption of any money lent by the council, whether by means of promissory notes, securities, bills or otherwise;
 - that he has satisfied himself that all his requirements and recommendations as auditor have been complied with and carried out;
 - that he has carried out a survey of the internal verification and control of the council's financial statements on a sampling basis; that, regard being had to the general observations in his report, the said internal verification and control are in accordance with the prescribed requirements, are satisfactory and operate satisfactorily; and that the duties of the officers, so far as appears practicable and necessary, have been so divided that each officer's work is verified by another officer and no one officer singly discharges all such duties or singly exercises control over the entire accounting procedure.

SHORT TITLE

49. These regulations shall be known as and may be cited in all documents and proceedings as the Financial Regulations for Town Councils, 1983.

AANHANGSEL A

BEGROTINGSINDELING [ARTIKEL 44 (2) (b) VAN DIE WET]

Program	Subprogram
1. Raad en Hoof- Uitvoerende Beampste	1.1 Raad en komitees 1.2 Hoof- uitvoerende beampste
2. Bestuursadministrasie (Departement van Stadsklerk)	2.1 Personeelfunksie 2.2 Sekretariële en komitee- dienste 2.3 Regsdienste
3. Finansies (Departement van Stadstesou- rier)	3.1 Begrotings 3.2 Alle finansiële beheer: In- komste en uitgawe 3.3 Rekenaardienste 3.4 Magasyn en voorrade 3.5 Finale rekenings 3.6 Handelsgeboue—verhuur van
4. Tegnies (Departement van Stadsinge- nieur)	4.1 Behuising 4.2 Strate en stormwater 4.3 Watervoorsiening 4.4 Elektrisiteit 4.5 Riolering 4.6 Sanitêre nagvuildienste 4.7 Vullisverwydering 4.8 Parke en openbare ruimtes
5. Sosiale dienste	5.1 Gesondheidsdienste/klinieke 5.2 Ambulanse 5.3 Versorgingsoorde 5.4 Ouethuise 5.5 Welsynsdienste 5.6 Begraafplase
6. Gemeenskapsfasiliteite vir sport en ontspanning	6.1 Gemeenskapsale 6.2 Sportgronde 6.3 Biblioteke 6.4 Bioskope

AANHANGSEL B

OORHANDIGINGSERTIFIKAAT

Departement
Plek
Datum van oorhandiging 19.....

Ooreenkomstig regulasie 28 (21) van die Finansiële Regulasies vir Stadsrade, 1983, sertifiseer ons hierby dat ons die oorhandiging voltooi het van alle raadseiendom onder die beheer van die beampste wat belas is met die toesig oor en dat, behoudens die verskille genoem op hierdie bladsy en die volgende bladsye, genommener die bruikbare eiendom voorhande in ooreenstemming is met die balanse van die grootboek of ander rekords.

Voorts sertifiseer ons dat die volgende lys van verskille alle artikels insluit wat tot dusver nie vir magtiging tot verrekening voorgelê is nie.

.....
Handtekening en ampstitel van beampste wat oorhandig

.....
Handtekening en ampstitel van beampste wat oorneem

LYS VAN VERSKILLE

(AANGEHEG TE WORD AAN AANHANGSEL B)

HOEVEELHEDE: WAARDE MET UITSLUITING VAN VERSLETE OF GEBREEKTE ARTIKELS

Artikel	Eenheid	Volgens hoof- groot- boek of an- der rekord	Werklik	Sur- plus	Tekort	Verduide- liking

ANNEXURE A

VOTE CLASSIFICATION [SECTION 44 (2) (b) OF THE ACT]

Programme	Subprogramme
1. Council and Chief Executive Officer	1.1 Council and committees 1.2 Chief executive officer
2. Management Administration (Department of Town Clerk)	2.1 Staff function 2.2 Secretarial and committee services 2.3 Legal services
3. Finances (Department of Town Treas- urer)	3.1 Votes 3.2 All Financial control: Income and expenditure 3.3 Computer services 3.4 Stores and supplies 3.5 Final accounts 3.6 Business premises—lease of
4. Technical (Department of Town Engin- eer)	4.1 Housing 4.2 Streets and stormwater 4.3 Water supply 4.4 Electricity 4.5 Sewerage 4.6 Sanitary nightsoil services 4.7 Rubbish removal 4.8 Parks and public clearings
5. Social Services	5.1 Health services/clinics 5.2 Ambulances 5.3 Care centres 5.4 Old age homes 5.5 Welfare services 5.6 Cemeteries
6. Community Facilities for Sport and Recreation	6.1 Community halls 6.2 Sports grounds 6.3 Libraries 6.4 Cinemas

ANNEXURE B

HANDING-OVER CERTIFICATE

Department
Place
Date of handing over 19.....

In terms of regulation 28 (21) of the Financial Regulations for Town Councils, 1983, we hereby certify that we have completed the handing over of all council property under the control of the officer charged with the supervision of and that, except for the differences mentioned on this page and the follow- ing pages, numbered the usable property on hand is in agreement with the balances of the ledger or other records.

We further certify that the following list of differences includes all articles which have thus far not been submitted for authority for account- ing.

.....
Signature and designation of official handing over

.....
Signature and designation of official taking over

LIST OF DIFFERENCES

(TO BE ANNEXED TO ANNEXURE B)

QUANTITIES VALUE EXCLUDING WORN OR BROKEN ARTICLES

Article	Unit	According to main ledger or other record	Actual	Surplus	Shortage	Explan- ation

AANHANGSEL C

Die Tesourier

Brandkas

(Onder die woord "brandkas" word ook 'n brandkamer verstaan)

A. Ingevolge regulasie 47 van die Finansiële Regulasies vir Stadsrade, 1983, word u hierby in kennis gestel dat ek, aan in 'n goeie toestand oorhandig het op tesame met die volgende artikels;

- (a) Buitedeursleutels (getal)
- (b) Laaisleutels (getal)
- (c) Binnedeursleutels (getal)
- (d) Geldkissiesleutels (getal)
- (e) 'n Ketting en ring met 'n geregistreerde plaatjienommer almal ook in 'n goeie toestand, behalwe

Handtekening van bewaarder wat oorhandig

Ampstitel

Kantooradres

Datum

B. Ek, sertifiseer hierby dat ek brandkas van oorgeneem het tesame met bogenoemde artikels, dat die sleutels op die slotte pas en dat alles in 'n goeie toestand is, behalwe

Ek sertifiseer ook dat die brandkasregulasie aan die binnekant van die brandkasdeur geplak is.

Handtekening van bewaarder wat oorneem

Ampstitel

Kantooradres

Datum

ANNEXURE C

The Treasurer

Safe

(Under the word "safe" is also understood a strongroom)

A. In terms of regulation 47 of the Financial Regulations for Town Councils, 1983, you are hereby notified that I, handed over safe to in good condition on together with the following articles:

- (a) External door keys (number)
- (b) Drawer keys (number)
- (c) Inner door keys (number)
- (d) Cash box keys (number)
- (e) a chain and ring with a registered tablet number all in good condition except

Signature of custodian handing over

Designation

Office address

Date

B. I, certify that I have taken over safe from together with the above-mentioned articles, that the keys fit the locks and that everything is in good order, except

I also certify that the safe regulation is pasted to the inside of the safe door.

Signature of custodian taking over

Designation

Office address

Date

PHYTOPHYLACTICA

Hierdie publikasie is 'n voortsetting van die Suid-Afrikaanse Tydskrif vir Landbouwetenskap Jaargang 1 tot 11, 1958-1968 en bevat artikels oor Entomologie, Dierkundige Plantplae, Nematologie, Plantpatologie, Mikrobiologie, Mikologie, Taksonomiese Studies, Biologie en Beheer. Vier dele van die tydskrif word per jaar gepubliseer.

Verdienstelike landboukundige bydraes van oorspronklike wetenskaplike navorsing word vir plasing in hierdie tydskrif verwelkom. Voorskrifte vir die opstel van sulke bydraes is verkrygbaar van die Direkteur, Landbou-inligting, Privaatsak X144, Pretoria, aan wie ook alle navrae in verband met die tydskrif gerig moet word.

Die tydskrif is verkrygbaar van bogenoemde adres teen R1,60 (AVB ingesluit) per eksemplaar of R6,40 per jaar, posvry (Buitelands R1,75 per eksemplaar of R7 per jaar).

PHYTOPHYLACTICA

This publication is a continuation of the South African Journal of Agricultural Science Vol. 1 to 11 1958-1968 and deals with Entomology, Zoological Plant Pests, Nematology, Plant Pathology, Microbiology, Mycology, Taxonomic Studies, Biology and Control. Four parts of the journal are published annually.

Contributions of scientific merit on agricultural research are invited for publication in this journal. Directions for the preparation of such contributions are obtainable from the Director, Agricultural Information, Private Bag X144, Pretoria, to whom all communications in connection with the journal should be addressed.

The journal is obtainable from the above-mentioned address at R1,60 (GST included) per copy or R6,40 per annum, post free (Other countries R1,75 per copy or R7 per annum).

INHOUD

<i>No.</i>	<i>Bladsy No.</i>	<i>Staats- koerant No.</i>
Samewerking en Ontwikkeling, Departement van Goewermentskennisgewings		
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