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GOEWERMENSKENNISGEWINGS

ADMINISTRASIE: VOLKSRAAD

DEPARTEMENT VAN ONDERWYS EN KULTUUR

No. R. 1719

27 Julie 1990

VOORSKRIFTE BETREFFENDE SKOOL- EN KOSHUISFONDSE VIR OPENBARE SKOLE

Die Minister van Onderwys en Kultuur het kragtens artikel 2 (1A) van die Skatkiswet, 1975 (Wet No. 66 van 1975), en met die instemming van die Minister van Begroting en Plaaslike Bestuur die voorskrifte in die Bylae uitgereik.

BYLAE

WOORDOMSKRYWING

1. In hierdie voorskrifte het 'n woord of uitdrukking waaraan in die Wet 'n betekenis geheg word, die betekenis aldus daaraan geheg en tensy uit die samehang anders blyk, beteken—

“boekjaar” die tydperk van 1 Januarie tot 31 Desember van enige jaar;

“die Wet” die Wet op Onderwysaangeleenthede (Volksraad), 1988 (Wet No. 70 van 1988);

“Direkteur” 'n Direkteur van Onderwys in artikel 4 van die Wet bedoel;

“fonds” 'n skoolfonds of 'n koshuisfonds;

“koshuisfonds” 'n koshuisfonds kragtens artikel 101 van die Wet ingestel;

“raad” by die toepassing van hierdie voorskrifte 'n bestuursraad in artikel 15 (a) van die Wet en 'n raad van bestuur in artikel 15 (b) van die Wet bedoel, na gelang van die geval;

“skool” by die toepassing van hierdie voorskrifte 'n openbare skool soos in artikel 1 van die Wet omskryf; en

“skoolfonds” 'n skoolfonds kragtens artikel 101 van die Wet ingestel.

GOVERNMENT NOTICE

ADMINISTRATION: HOUSE OF ASSEMBLY

DEPARTMENT OF EDUCATION AND CULTURE

No. R. 1719

27 July 1990

DIRECTIONS RELATING TO SCHOOL AND HOSTEL FUNDS FOR PUBLIC SCHOOLS

The Minister of Education and Culture has under section 2 (1A) of the Exchequer Act, 1975 (Act No. 66 of 1975), and with the concurrence of the Minister of the Budget and Local Government, issued the directions in the Schedule.

SCHEDULE

DEFINITIONS

1. In these directions, any word or expression to which a meaning has been assigned in the Act, shall have the meaning so assigned to it and, unless the context otherwise indicates—

“council” in the application of these directions means a management council referred to in section 15 (a) of the Act and a board of management referred to in section 15 (b) of the Act, as the case may be;

“Director” means a Director of Education referred to in section 4 of the Act;

“financial year” means the period from 1 January to 31 December of any year;

“fund” means a school fund or a hostel fund;

“hostel fund” means a hostel fund established under section 101 of the Act;

“school” in the application of these directions, means a public school as defined in section 1 of the Act;

“school fund” means a school fund established under section 101 of the Act; and

“the Act” means the Education Affairs Act (House of Assembly), 1988 (Act No. 70 of 1988).

BEHEER OOR INKOMSTE VAN FONDS

2. (1) Die raad wys 'n persoon skriftelik aan, hierna die verantwoordelike persoon genoem, as die persoon wat belas is met die ontvangs en verantwoording van gelde wat deur die fonds ontvang word.

(2) Alle gelde wat deur 'n fonds ontvang word, word onverwyld in rekening gebring deur die uitreiking van 'n genommerde kwitansie in duplikaat wat in numeriese orde in 'n kasboek te boek gestel word.

(3) Geen verandering mag aangebring word op 'n kwitansie nie en indien 'n kwitansie foutief uitgereik is, word sodanige kwitansie onmiddellik gekanselleer en 'n ander kwitansie in die plek daarvan uitgereik.

(4) Geen—

(a) bankwissel, tjek, poswissel, posorder of reistjek ten opsigte waarvan 'n kwitansie nie soos in subparagraaf (2) beoog uitgereik is nie, mag; of

(b) bankwissel, tjek, poswissel, posorder of reistjek ten opsigte waarvan 'n kwitansie soos in subparagraaf (2) beoog uitgereik is, mag, in die mate waarin die bedrag daarvan meer is as die bedrag waarvoor die kwitansie uitgereik is,

kontant vervang of as kontant behandel word nie.

(5) Alle gelde wat deur die fonds ontvang word, moet in 'n rekening op naam van die betrokke skool of koshuis by 'n geregistreerde bankinstelling gedeponeer word.

(6) Gelde gedeponeer wat nie vir onmiddellike behoeftes benodig word nie, kan belê word by 'n poskantoor, bouvereniging of geregistreerde bankinstelling.

(7) Wanneer 'n gedishonoreerde tjek herdeponeer word of kontant of 'n nuwe tjek ter vervanging daarvan ontvang word, word geen kwitansie uitgereik nie, maar word die herdeposito op 'n afsonderlike deposito-strokie, duidelik gemerk "herdeposito", gemaak.

(8) Waar daar 'n tekort in die kontant aan die lig kom, word die bedrag onmiddellik deur die verantwoordelike persoon inbetaal en word 'n gepaste aantekening in die betrokke rekeningboek gemaak: Met dien verstande dat indien die raad van oordeel is dat die verantwoordelike persoon nie vir die tekort aanspreeklik gehou behoort te word nie, daarmee ooreenkomstig die bepalings van paragraaf 5 (1) gehandel word.

(9) Waar daar enige surplus in kontant ontstaan, word die bedrag onmiddellik deur die verantwoordelike persoon deur die uitreiking van 'n kwitansie in rekening gebring.

(10) Minstens eenmaal per week gaan 'n persoon skriftelik deur die raad aangewys, wat nie die verantwoordelike persoon is nie, alle gelde ontvang na om te verseker dat—

(a) die kontant voorhande korrek is;

(b) geen geld wat gebank moes gewees het, teruggehou word nie;

(c) 'n kwitansie uitgereik is vir elke tjek, bankwissel, poswissel, posorder of reistjek, wat by 'n bankdeposito ingesluit is;

(d) sodanige gelde waar moontlik op die datum van ontvangs gebank word en enige gelde wat nie aldus gebank kan word nie op die eersvolgende amptelike werkdag gebank word, tensy 'n afwyking van hierdie bepaling deur die raad goedgekeur is op grond van faktore soos die beskikbaarheid van bankfasiliteite, fasiliteite vir die veilige bewaring van geld en die ekonomiese gebruik van vervoer;

CONTROL OF REVENUE OF FUND

2.(1) A council shall designate in writing, a person, hereinafter referred to as the responsible person, as the person responsible for the receipt of and accountability for moneys received by the fund.

(2) All moneys received by the fund shall be charged without delay by the issuing of a numbered receipt in duplicate, which shall be recorded in numerical sequence in a cash book.

(3) No amendment shall be made on a receipt and, if a receipt has been incorrectly issued, such receipt shall immediately be cancelled and another receipt issued in place thereof.

(4) No—

(a) bank draft, cheque, money order, postal order or travellers' cheque in respect of which a receipt as contemplated in subparagraph (2) has not been issued, shall; or

(b) bank draft, cheque, money order, postal order or travellers' cheque for which a receipt as contemplated in subparagraph (2) has been issued shall, to the extent that the amount for which it has been made out exceeds the amount for which it is issued,

take the place of cash or be treated as cash.

(5) All moneys received by the fund shall be deposited in an account in the name of the school or hostel concerned at a registered banking institution.

(6) Moneys deposited which are not required for immediate needs, may be invested at a post office, building society or registered banking institution.

(7) Whenever a dishonoured cheque is re-deposited or cash or a new cheque as replacement thereof is received, no receipt shall be issued, but the re-deposit shall be made on a separate deposit slip, clearly marked "re-deposit".

(8) Where a cash shortfall comes to light, the amount shall immediately be paid in by the responsible person, and a suitable entry shall be made in the book of account concerned: Provided that, if the council is of the opinion that the responsible person should not be held accountable for the shortfall, it shall be dealt with in terms of the provisions of paragraph 5 (1).

(9) Where any surplus in cash occurs, the amount shall be accounted for without delay by the issuing of a receipt by the responsible person.

(10) At least once every week, a person designated in writing by the council and who is not the responsible person, shall check all moneys received to ensure that—

(a) the cash on hand is correct;

(b) no money which should have been deposited is held back;

(c) a receipt has been issued for every cheque, bank draft, money order, postal order or travellers' cheque included in a bank deposit;

(d) such moneys where possible are deposited on the date of receipt, and any moneys not thus deposited, are deposited on the first following official working day, unless a deviation from this provision is approved by the council on account of factors such as the availability of banking facilities, facilities for the safe-keeping of the moneys and the economical use of transport;

(e) die kasboek daagliks bygehou word en met die kwitansies uitgereik en deposito's gemaak gerekonsilieer is; en

(f) die ander bepalings in hierdie voorskrifte vervat nagekom is.

(11) Die kasboek word maandeliks gebalanseer, met die bankstaat gerekonsilieer en aan die persoon in subparagraaf (10) bedoel vir kontrole voorgelê.

UITGAWES

3. (1) Die raad stel jaarliks voor of op 31 Oktober 'n gespesifiseerde begroting van verwagte inkomste en uitgawes van die fonds vir die komende boekjaar op.

(2) Geen uitgawe waarvoor nie in die begroting voorsiening gemaak is nie, word sonder die voorafverkreë goedkeuring van die raad aangegaan nie.

(3) Uitgawes soos in artikel 101 (1) (a) of (b) van die Wet bedoel deur 'n ouervereniging erken kragtens artikel 1 van die Wet op die Nasionale Onderwysbeleid, 1967, (Wet No. 39 van 1967), aangegaan, kan uit die fonds bestry word.

(4) Alle betalings uitgesonderd kleinkasbetalings geskied per tjek wat deur twee persone deur die raad daartoe gemagtig onderteken word.

(5) 'n Tjek vir 'n bedrag deur die raad bepaal kan tyd tot tyd getrek word vir kleinkas waaruit toevallige klein uitgawes betaal word.

(6) Alle uitgawes word gestaaf deur fakture of gesertifiseerde eise en word onverwyld te boek gestel.

BOEKHOUDING

4. (1) 'n Persoon skriftelik deur die raad aangewys is verantwoordelik vir die algemene beheer oor alle rekeningaangeleenthede betreffende die fonds asook vir—

(a) die hou van boeke, aantekeninge en state waarin besonderhede van alle ontvangste en uitgawes aangeteken word; en

(b) die veilige bewaring van alle boeke, aantekeninge, state, bewysstukke en ander dokumente wat daarop betrekking het.

(2) (a) Die raad stel jaarliks 'n persoon aan om die boeke, aantekeninge en state van die fonds te ouditeer.

(b) Die persoon in paragraaf (a) bedoel, moet—

(i) as 'n rekenmeester en ouditeur ingevolge die Wet op Openbare Rekenmeesters en Ouditeurs, 1951 (Wet No. 51 van 1951), geregistreer wees, tensy die Direkteur op aansoek van die raad die aanstelling van 'n persoon wat nie aldus geregistreer is nie, goedgekeur het; en

(ii) nie 'n lid van die onderwyspersoneel of die raad van die betrokke skool wees nie.

(c) In die aansoek bedoel in subparagraaf (b) (i) moet die raad die naam van die persoon wat hy beoog om aan te stel en sy redes daarvoor verstrek.

(3) Die raad moet na ontvangs van die verslag van die ouditeur daardie verslag nie later nie as by die tweede daaropvolgende vergadering van die raad oorweeg en besluit watter regstellende stappe gedoen moet word indien enige onbevredigende aangeleentheid of onreëlmatigheid uit die verslag blyk.

(4) Binne twee maande na die datum van die vergadering in subparagraaf (3) bedoel, lê die voorsitter van die raad 'n afskrif van die notule van daardie vergadering waarin die kommentaar van die raad aangaande die verslag vervat is en aangedui word watter stappe gedoen is of beoog word in verband met enige aangeleentheid wat uit die verslag blyk, aan die Direkteur voor, wat die verdere stappe kan doen wat hy nodig ag.

(e) the cash book is kept up to date daily, and is reconciled with the receipts issued and deposits made; and

(f) the other provisions contained in these directions have been complied with.

(11) The cash book shall be balanced every month, reconciled with the bank statement and submitted to the person referred to in subparagraph (10) to be checked.

EXPENDITURE

3. (1) The council shall annually on or before 31 October draw up a specified estimate of anticipated income and expenditure of the fund for the coming financial year.

(2) No expenditure for which no provision has been made in the estimates shall be incurred without the prior approval of the council.

(3) Expenditure as contemplated in section 101 (1) (a) or (b) of the Act, incurred by a parent association recognized in terms of section 1 of the National Education Policy Act, 1967 (Act No. 39 of 1967), may be defrayed from the fund.

(4) All payments excluding petty cash payments, shall be made by cheque signed by two persons authorized thereto by the council.

(5) A cheque for an amount determined by the council may from time to time be drawn for petty cash from which casual petty expenses shall be paid.

(6) All expenditure shall be substantiated by invoices or certified claims, and shall be recorded without delay.

ACCOUNTING

4. (1) A person designated in writing by the council shall be responsible for the general control of all accounting matters relating to the fund, as well as for—

(a) the keeping of books of account, records and statements in which particulars of all receipts and expenditure shall be recorded; and

(b) the safe custody of all books of account, records, statements, vouchers and other documents relating thereto.

(2) (a) The council shall annually appoint a person to audit the books of account, records and statements of the fund.

(b) The person referred to in paragraph (a) shall—

(i) be registered as an accountant and auditor in terms of the Public Accountants' and Auditors' Act, 1951 (Act No. 51 of 1951), unless the Director on application of the council approves the appointment of a person who is not so registered; and

(ii) not be a member of the teaching staff or the council of the school concerned.

(c) In the application referred to in subparagraph (b) (i) the council shall furnish the name of the person it intends to appoint and the reasons therefor.

(3) The council shall after receipt of the report of the auditor consider that report not later than at the second succeeding meeting of the council, and decide what corrective steps are to be taken should the report reveal any unsatisfactory matter or irregularity.

(4) Within two months after the date of the meeting referred to in subparagraph (3), the chairman of the council shall submit a copy of the minutes of that meeting containing the comments of the council in regard to the report and indicating what steps were taken or are to be taken in connection with any matter revealed by the report, to the Director, who may take such further steps as he may deem necessary.

(5) Ondanks die bepalings van subparagraaf (2) word die boeke, aantekeninge en state van die fonds van 'n nywerheid- en verbeteringskool deur die Ouditeur-generaal geouditeer.

PROSEDURE IN VERBAND MET VERLIESE

5. (1) Behoudens die bepalings van paragraaf 2 (8) word enige verlies van gelde of ander bates van die fonds onmiddellik deur die persoon in paragraaf 2 (10) bedoel gerapporteer aan—

(a) die raad, tensy die verlies deur die persoon wat daarvoor verantwoordelik is, aangesuiwer is; en

(b) die naaste polisiekantoor, indien hy van mening is dat 'n strafregtelike oortreding begaan is.

(2) Na ontvangs van die rapport in subparagraaf (1) (a) bedoel, doen die raad die stappe wat hy nodig ag om die verlies te verhaal.

MEUBELS, UITRUSTING EN ANDER ITEMS UIT FONDS AANGEKOOP OF AAN FONDS GESKENK

6. (1) Die raad sien toe dat 'n register van alle meubels, uitrustings en ander items wat—

(a) aangekoop is met geld uit die fonds; en

(b) aan die fonds geskenk is,

gehou word en dat daardie items onderhou en vir identifikasie gemerk word.

(2) 'n Voorraadopname van die items in subparagraaf (1) bedoel word minstens een keer per jaar deur 'n persoon skriftelik deur die raad aangewys gemaak.

FUNKSIES TE VERVUL DEUR KOSHUISRAAD

7. Indien 'n koshuisraad kragtens artikel 15 van die Wet ingestel is en saamgestel is soos beoog in die Regulasies betreffende Koshuise ingestel vir Openbare Skole, verrig daardie koshuisraad ten opsigte van die koshuisfonds die funksies wat die raad ingevolge die bepalings van hierdie voorskrifte ten opsigte van die skoolfonds verrig.

DEPARTEMENT VAN ONDERWYS EN KULTUUR

No. R. 1720

27 Julie 1990

MAGTIGING VAN KOSHUISE OM INKOMSTE TE BEHOU EN VOORSKRIFTE BETREFFENDE SODANIGE INKOMSTE

Kragtens die bevoegdheid my verleen by artikel 2 (1A) van die Skatkiswet, 1975 (Wet No. 66 van 1975), en met die instemming van die Minister van Begroting en Plaaslike Bestuur, magtig ek, Petrus Johannes Clase, Minister van Onderwys en Kultuur: Volksraad, hierby alle koshuise verbonde aan openbare skole, uitgesonderd nywerheid- en verbeteringskole, onder my gesag om inkomste te behou en aan te wend vir die bestryding van sodanige koshuise se uitgawes, en daarvan word rekenskap gegee en daarmee word gehandel volgens die voorskrifte in hierdie Bylae.

P. J. CLASE,
Minister van Onderwys en Kultuur.

(5) Notwithstanding the provisions of subparagraph (2), the books of account, records and statements of the fund of an industrial and a reform school shall be audited by the Auditor-General.

PROCEDURE IN CONNECTION WITH LOSSES

5. (1) Subject to the provisions of paragraph 2 (8), any loss of moneys or other assets of the fund shall be reported immediately by the person referred to in paragraph 2 (10) to—

(a) the council, unless the loss has been made good by the person responsible therefor; and

(b) the nearest police station, if he is of the opinion that a criminal offence has been committed.

(2) After receipt of the report referred to in subparagraph (1) (a), the council shall take such steps as it deems necessary to recover the loss.

FURNITURE, EQUIPMENT AND OTHER ITEMS PURCHASED OUT OF FUND OR DONATED TO FUND

6. (1) The council shall ensure that a register of all furniture, equipment and other items which—

(a) have been purchased with money from the fund; and

(b) have been donated to the fund,

be kept and that such items are maintained and marked for identification.

(2) A stocktaking of the items referred to in subparagraph (1) shall be carried out at least once a year by a person designated in writing by the council.

FUNCTIONS TO BE PERFORMED BY HOSTEL COUNCIL

7. If a hostel council has been established under section 15 of the Act and constituted as contemplated in the Regulations relating to Hostels established for Public Schools, such hostel council shall with regard to the hostel fund, perform the functions which the council performs with regard to the school fund in terms of the provisions of these directions.

DEPARTMENT OF EDUCATION AND CULTURE

No. R. 1720

27 July 1990

AUTHORIZATION OF HOSTELS TO RETAIN REVENUE AND DIRECTIONS RELATING TO SUCH REVENUE

Under the powers vested in me by section 2 (1A) of the Exchequer Act, 1975 (Act No. 66 of 1975), and with the concurrence of the Minister of the Budget and Local Government, I, Petrus Johannes Clase, Minister of Education and Culture: House of Assembly, hereby authorize all hostels attached to public schools, excluding industrial and reform schools, under my authority to retain revenue and to apply it for meeting the expenditure of such hostel, and such money shall be accounted for and dealt with in accordance with the directions in the Schedule.

P. J. CLASE,
Minister of Education and Culture.

BYLAE**WOORDOMSKRYWING**

1. In hierdie voorskrifte het 'n woord of uitdrukking waaraan in die Wet 'n betekenis geheg word, die betekenis aldus daaraan geheg en tensy uit die samehang anders blyk, beteken—

“bedryfsrekening” ’n bedryfsrekening in paragraaf 2 (1) bedoel;

“boekjaar” die tydperk van 1 Januarie tot 31 Desember van enige jaar;

“die Wet” die Wet op Onderwysaangeleenthede (Volksraad), 1988 (Wet No. 70 van 1988);

“Direkteur” ’n Direkteur van Onderwys in artikel 4 van die Wet bedoel;

“inkomste” losiesgelde en ander inkomste soos skenkings, donasies en rente op beleggings wat deur ’n koshuis ontvang word, uitgesonderd gelde wat ten behoeve van ’n koshuisfonds in artikel 101 van die Wet bedoel, ontvang word; en

“raad” by die toepassing van hierdie voorskrifte ’n bestuursraad in artikel 15 (a) van die Wet bedoel.

BEDRYFSREKENING

2. (1) Elke koshuis het ’n bedryfsrekening waarvoor die raad verantwoordelik is en waarin alle inkomste gestort word.

(2) Alle inkomste in subparagraaf (1) bedoel word slegs aangewend soos in paragraaf 4 (2) bepaal.

BEHEER OOR INKOMSTE VAN BEDRYFSREKENING

3. (1) Die raad wys ’n persoon skriftelik aan, hierna die verantwoordelike persoon genoem, as die persoon wat belas is met die ontvangs en verantwoording van gelde wat deur die bedryfsrekening ontvang word.

(2) Alle gelde wat deur ’n bedryfsrekening ontvang word, word onverwyld in rekening gebring deur die uitreiking van ’n genommerde kwitansie in duplikaat wat in numeriese orde in ’n kasboek gestel word.

(3) Geen verandering mag aangebring word op ’n kwitansie nie en indien ’n kwitansie foutief uitgerek is, word sodanige kwitansie onmiddellik gekanselleer en ’n ander kwitansie in die plek daarvan uitgerek.

(4) Geen—

(a) bankwissel, tjek, poswissel, posorder of reistjek ten opsigte waarvan ’n kwitansie nie soos in subparagraaf (2) beoog uitgerek is nie, mag; of

(b) bankwissel, tjek, poswissel, posorder of reistjek ten opsigte waarvan ’n kwitansie soos in subparagraaf (2) beoog uitgerek is, mag, in die mate waarin die bedrag daarvan meer is as die bedrag waarvoor die kwitansie uitgerek is,

kontant vervang of as kontant behandel word nie.

(5) Alle gelde wat deur die bedryfsrekening ontvang word, moet in ’n rekening op naam van die betrokke koshuis by ’n geregistreerde bankinstelling gedeponeer word.

(6) Gelde gedeponeer wat nie vir onmiddellike behoeftes nodig word nie, kan belê word by ’n poskantoor, bouvereniging of geregistreerde bankinstelling.

SCHEDULE**DEFINITIONS**

1. In these directions any word or expression to which a meaning has been assigned in the Act, shall have the meaning so assigned to it and, unless the context otherwise indicates—

“council” in the application of these directions means a management council referred to in section 15 (a) of the Act;

“Director” means a Director of Education referred to in section 4 of the Act;

“financial year” means the period from 1 January to 31 December of any year;

“operating account” means an operating account referred to in paragraph 2 (1);

“revenue” means boarding fees and other income such as gifts, donations and interest on investments received by a hostel, excluding moneys received on behalf of a hostel fund referred to in section 101 of the Act; and

“the Act” means the Education Affairs Act (House of Assembly), 1988 (Act No. 70 of 1988).

OPERATING ACCOUNT

2. (1) Every hostel shall have an operating account for which the council shall be responsible and into which all revenue shall be paid.

(2) All revenue referred to in subparagraph (1) shall only be appropriated as provided in paragraph 4 (2).

CONTROL OF REVENUE OF OPERATING ACCOUNT

3. (1) A council shall designate in writing, a person, hereinafter referred to as the responsible person, as the person responsible for the receipt of and accountability for moneys received by the operating account.

(2) All moneys received by an operating account shall be charged without delay by the issuing of a numbered receipt in duplicate, which shall be recorded in numerical sequence in a cash book.

(3) No amendment shall be made on a receipt and, if a receipt has been incorrectly issued, such receipt shall immediately be cancelled and another receipt issued in place thereof.

(4) No—

(a) bank draft, cheque, money order, postal order or travellers’ cheque in respect of which a receipt as contemplated in subparagraph (2) has not been issued, shall; or

(b) bank draft, cheque, money order, postal order or travellers’ cheque for which a receipt as contemplated in subparagraph (2) has been issued shall, to the extent that the amount for which it has been made out exceeds the amount for which it is issued,

take the place of cash or be treated as cash.

(5) All moneys received by the operating account shall be deposited in an account in the name of the hostel concerned at a registered banking institution.

(6) Moneys deposited which are not required for immediate needs, may be invested at a post office, building society or registered banking institution.

(7) Wanneer 'n gedishonoreerde tjek herdeponeer word of kontant of 'n nuwe tjek ter vervanging daarvan ontvang word, word geen kwitansie uitgereik nie, maar word die herdeposito op 'n afsonderlike depositostrokie, duidelik gemerk "herdeposito", gemaak.

(8) Waar daar 'n tekort in die kontant aan die lig kom, word die bedrag onmiddellik deur die verantwoordelike persoon inbetaal en word 'n aantekening in die betrokke rekeningboek gemaak: Met dien verstande dat indien die raad van oordeel is dat die verantwoordelike persoon nie vir die tekort aanspreeklik gehou behoort te word nie, daarmee ooreenkomstig die bepalings van paragraaf 6 (1) gehandel word.

(9) Waar daar enige surplus in kontant ontstaan, word die bedrag onmiddellik deur die verantwoordelike persoon deur die uitreiking van 'n kwitansie in rekening gebring.

(10) Minstens eenmaal per week gaan 'n persoon skriftelik deur die raad aangewys, wat nie die verantwoordelike persoon is nie, alle gelde ontvang na om te verseker dat—

(a) die kontant voorhande korrek is;

(b) geen geld wat gebank moes gewees het, teruggehou word nie;

(c) 'n kwitansie uitgereik is vir elke tjek, bankwissel, poswissel, posorder of reistjek, wat by 'n bankdeposito ingesluit is;

(d) sodanige gelde waar moontlik op die datum van ontvangs gebank word en enige gelde wat nie aldus gebank kan word nie op die eersvolgende amptelike werkdag gebank word, tensy 'n afwyking van hierdie bepaling deur die raad goedgekeur is op grond van faktore soos die beskikbaarheid van bankfasiliteite, fasiliteite vir die veilige bewaring van geld en die ekonomiese gebruik van vervoer;

(e) die kasboek daaglik bygehou word en met die kwitansies uitgereik en deposito's gemaak, gerekonsilieer is; en

(f) die ander bepalings in hierdie voorskrifte vervat nagekom is.

(11) Die kasboek word maandeliks gebalanseer, met die bankstaat gerekonsilieer en aan die persoon in subparagraaf (10) bedoel vir kontrole voorgelê.

UITGAWES

4. (1) Die Departement is verantwoordelik vir die bestryding van die volgende uitgawes van 'n koshuis—

(a) die vergoeding van personeel in diens van die Departement;

(b) die voorsiening en instandhouding van geboue;

(c) die voorsiening en vervanging van uitrusting;

(d) losiesbeurse; en

(e) enige tekorte wat na die bedryfsrekening mag ontstaan en wat na die oordeel van die Direkteur redelik is.

(2) Alle uitgawes ten opsigte van die bedryf van 'n koshuis en wat nie ingevolge subparagraaf (1) bestry word nie, word uit die bedryfsrekening bestry.

(7) Whenever a dishonoured cheque is re-deposited or cash or a new cheque as replacement thereof is received, no receipt shall be issued, but the re-deposit shall be made on a separate deposit slip, clearly marked "re-deposit".

(8) Where a cash shortfall comes to light, the amount shall immediately be paid in by the responsible person, and a suitable entry shall be made in the book of account concerned: Provided that, if the council is of the opinion that the responsible person should not be held accountable for the shortfall, it shall be dealt with in terms of the provisions of paragraph 6 (1).

(9) Where any surplus in cash occurs the amount shall be accounted for without delay by the issuing of a receipt by the responsible person.

(10) At least once every week, a person designated in writing by the council and who is not the responsible person, shall check all moneys received to ensure that—

(a) the cash on hand is correct;

(b) no money which should have been deposited is held back;

(c) a receipt has been issued for every cheque, bank draft, money order, postal order or travellers' cheque included in a bank deposit;

(d) such moneys where possible are deposited on the date of receipt, and any moneys not thus deposited, are deposited on the first following official working day, unless a deviation from this provision is approved by the council on account of factors such as the availability of banking facilities, facilities for the safe-keeping of the moneys and the economical use of transport;

(e) the cash book is kept up to date daily, and is reconciled with the receipts issued and deposits made; and

(f) the other provisions contained in these directions have been complied with.

(11) The cash book shall be balanced every month, reconciled with the bank statement and submitted to the person referred to in subparagraph (10) to be checked.

EXPENDITURE

4. (1) The Department shall be responsible for the defrayal of the following expenses of a hostel—

(a) the remuneration of staff employed by the Department;

(b) the provision and maintenance of buildings;

(c) the provision and replacement of equipment;

(d) boarding bursaries; and

(e) any deficiency which may occur in the operating account and which, in the opinion of the Director is reasonable.

(2) All expenses in respect of the operation of a hostel and which are not defrayed in terms of subparagraph (1), shall be defrayed from the operating account.

(3) Die raad stel jaarliks voor of op 31 Oktober 'n gespesifiseerde begroting van verwagte inkomste en uitgawes van die bedryfsrekening vir die komende boekjaar op en lê dit tesame met die losiestariewe wat vir die komende boekjaar gehef sal word aan die Direkteur voor vir goedkeuring van die begroting, asook met die instemming van Tesourie (Volksraad), goedkeuring van die losiestariewe.

(4) Geen uitgawe waarvoor nie in die begroting voorsiening gemaak is nie, word sonder die voorafverkreepte goedkeuring van die raad aangegaan nie.

(5) Alle betalings uitgesonderd kleinkasbetalings geskied per tjek wat deur twee persone deur die raad daartoe gemagtig onderteken word.

(6) Die bankrekening van die bedryfsrekening mag nie oortrek word nie.

(7) 'n Tjek vir 'n bedrag deur die raad bepaal kan van tyd tot tyd getrek word vir kleinkas waaruit toevallige klein uitgawes betaal word.

(8) Alle uitgawes word gestaaf deur fakture of gesertifiseerde eise en word onverwyld te boek gestel.

BOEKHOUDING

5. (1) 'n Persoon skriftelik deur die raad aangewys is verantwoordelik vir die algemene beheer oor alle rekeningaangeleenthede betreffende die bedryfsrekening asook vir—

(a) die hou van boeke, aantekeninge en state waarin die besonderhede van alle ontvangste en uitgawes aangeteken word; en

(b) die veilige bewaring van alle boeke, aantekeninge, state, bewysstukke en ander dokumente wat daarop betrekking het.

(2) Die boeke, aantekeninge en state word jaarliks geouditeer deur 'n persoon wat ingevolge die Wet op Openbare Rekenmeesters en Ouditeurs, 1951 (Wet No. 51 van 1951), as rekenmeester en ouditeur geregistreer is.

(3) Die raad moet na ontvangs van die verslag van die ouditeur daardie verslag nie later nie as by die tweede daaropvolgende vergadering van die raad oorweeg en besluit watter regstellende stappe gedoen moet word indien enige onbevredigende aangeleentheid of onreëlmatigheid uit die verslag blyk.

(4) Binne twee maande na die datum van die vergadering in subparagraaf (3) bedoel, lê die voorsitter van die raad 'n afskrif van die notule van daardie vergadering waarin die kommentaar van die raad aangaande die verslag vervat is en aangedui word watter stappe gedoen is of beoog word in verband met enige aangeleentheid wat uit die verslag blyk, aan die Direkteur voor, wat die verdere stappe kan doen wat hy nodig ag.

(5) Die raad moet so spoedig moontlik na die datum van die vergadering in subparagraaf (3) bedoel, afskrifte van die geouditeerde state en die verslag van die ouditeur aan die Ouditeur-generaal stuur wat enige verdere inligting wat hy benodig kan aanvra en enige verdere ondersoek wat hy nodig ag kan onderneem.

(6) Werk van 'n nie-ouditeringsaard word nie deur die ouditeur onderneem sonder die voorafgoedkeuring van die raad nie en besonderhede van enige nie-ouditeringswerk wat aldus onderneem is, tesame met die koste daaraan verbonde, moet in die verslag van die ouditeur vervat word.

(3) The council shall annually on or before 31 October draw up a specified estimate of anticipated income and expenditure of the operating account for the coming financial year, and shall submit it, together with the boarding fees to be levied during the coming financial year, to the Director for approval of the estimate, and also, with the concurrence of the Treasury (House of Assembly), approval of the boarding fees.

(4) No expenditure for which no provision has been made in the estimates shall be incurred without the prior approval of the council.

(5) All payments excluding petty cash payments, shall be made by cheque, signed by two persons authorized thereto by the council.

(6) The bank account of the operating account may not be overdrawn.

(7) A cheque for an amount determined by the council, may from time to time be drawn for petty cash from which casual petty expenses shall be paid.

(8) All expenditure shall be substantiated by invoices or certified claims, and shall be recorded without delay.

ACCOUNTING

5. (1) A person designated in writing by the council shall be responsible for the general control of all accounting matters relating to the operating account, as well as for—

(a) the keeping of books of account, records and statements in which particulars of all receipts and expenditure shall be recorded; and

(b) the safe custody of all books of account, records, statements, vouchers and other documents relating thereto.

(2) The books of account, records and statements of the operating account shall be audited by a person registered as an accountant and auditor in terms of the Public Accountants' and Auditors' Act, 1951 (Act No. 51 of 1951).

(3) The council shall after receipt of the report of the auditor consider that report not later than at the second succeeding meeting of the council, and decide what corrective steps are to be taken should the report reveal any unsatisfactory matter or irregularity.

(4) Within two months after the date of the meeting referred to in subparagraph (3), the chairman of the council shall submit a copy of the minutes of that meeting containing the comments of the council in regard to the report and indicating what steps were taken or are to be taken in connection with any matter revealed by the report, to the Director, who may take such further steps as he may deem necessary.

(5) The council shall, as soon as possible after the date of the meeting referred to in subparagraph (3), send copies of the audited statements and the report of the auditor to the Auditor-General, who may request any further information he may require and undertake any further investigation he may deem necessary.

(6) Work of a non-auditing nature shall not be undertaken by the auditor without the prior approval of the council, and details of any non-auditing work thus undertaken, together with the costs attached thereto, shall be included in the report of the auditor.

PROSEDURE IN VERBAND MET VERLIESE

6. (1) Behoudens die bepalings van paragraaf 3 (8) word enige verlies van gelde of ander bates van die bedryfsrekening onmiddellik deur die persoon in paragraaf 3 (10) bedoel gerapporteer aan —

(a) die raad tensy die verlies deur die persoon wat daarvoor verantwoordelik is, aangesuiwer is; en

(b) die naaste polisiekantoor indien hy van mening is dat 'n strafregtelike oortreding begaan is.

(2) Na ontvangs van die rapport in subparagraaf (1) (a) bedoel, doen die raad die stappe wat hy nodig ag om die verlies te verhaal en verliese wat nie verhaal kan word nie, word deur die bedryfsrekening gedra.

LOSIESGELDE

7. (1) Losiesgelde is vooruitbetaalbaar.

(2) Waar 'n ouer in gebreke bly om sy verpligting na te kom, rapporteer die raad die aangeleentheid aan die skoolraad wat vir die invordering van daardie geld verantwoordelik is.

(3) Enige verlies wat as gevolg van wanbetaling ontstaan, moet deur die bedryfsrekening gedra word.

FUNKSIES TE VERVUL DEUR KOSHUISRAAD

8. (1) Indien 'n koshuisraad kragtens artikel 15 van die Wet ingestel is en saamgestel is soos beoog in die Regulasies betreffende Koshuise ingestel vir Openbare Skole, verrig daardie koshuisraad die funksies wat die raad ingevolge die bepalings van hierdie voorskrifte verrig.

(2) Ondanks die bepalings van subparagraaf (1) kan die Direkteur 'n skoolraads- of departementele kantoor magtig om die funksies te verrig wat 'n raad ingevolge die bepalings van hierdie voorskrifte verrig.

DEPARTEMENT VAN ONDERWYS EN KULTUUR

No. R. 1721

27 Julie 1990

MAGTIGING VAN SKOLE OM KONTRAKSKOOLBUSVERVOERGELDE TE BEHOU EN VOORSKRIFTE BETREFFENDE SODANIGE GELDE

Kragtens die bevoegdheid my verleen by artikel 2 (1A) van die Skatkiswet, 1975 (Wet No. 66 van 1975), en met die instemming van die Minister van Begroting en Plaaslike Bestuur, magtig ek, Petrus Johannes Clase, Minister van Onderwys en Kultuur: Volksraad, hierby alle openbare skole, uitgesonderd nywerheids- en verbeteringskole, onder my gesag om kontrakskoolbusvervoergelde te behou en aan te wend vir die bestryding van sodanige skool se kontrakskoolbusvervoerkoste, en daarvan word rekenskap gegee en daarmee word gehandel volgens die voorskrifte in die Bylae.

P. J. CLASE,
Minister van Onderwys en Kultuur.

PROCEDURE IN CONNECTION WITH LOSSES

6. (1) Subject to the provisions of paragraph 3 (8), any loss of moneys or other assets of the operating account shall be reported immediately by the person referred to in paragraph 3 (10) to —

(a) the council, unless the loss has been made good by the person responsible therefor; and

(b) the nearest police station, if he is of the opinion that a criminal offence has been committed.

(2) After receipt of the report referred to in subparagraph (1) (a), the council shall take such steps as it may deem necessary to recover the loss and losses not recovered shall be borne by the operating account.

BOARDING FEES

7. (1) Boarding fees shall be payable in advance.

(2) Where a parent fails to meet his obligations, the council shall report the matter to the school board, which is responsible for recovering such moneys.

(3) Any loss resulting from non-payment, shall be borne by the operating account.

FUNCTIONS TO BE PERFORMED BY HOSTEL COUNCIL

8. (1) If a hostel council has been established under section 15 of the Act and constituted as contemplated in the Regulations relating to Hostels established for Public Schools, such hostel council shall perform the functions which the council performs in terms of the provisions of these directions.

(2) Notwithstanding the provisions of subparagraph (1) the Director may authorize a school board or departmental office to perform the functions which a council performs in terms of the provisions of these directions.

DEPARTMENT OF EDUCATION AND CULTURE

No. R. 1721

27 July 1990

AUTHORIZATION OF SCHOOLS TO RETAIN SCHOOL BUS TRANSPORT FEES AND DIRECTIONS RELATING TO SUCH FEES

Under the powers vested in me by section 2 (1A) of the Exchequer Act, 1975 (Act No. 66 of 1975), and with the concurrence of the Minister of the Budget and Local Government, I, Petrus Johannes Clase, Minister of Education and Culture: House of Assembly, hereby authorize public schools, excluding industrial and reform schools, under my authority to retain school bus transport fees and to apply it for the defrayal of the school bus transport costs of such school, and such money shall be accounted for and dealt with in accordance with the directions in the Schedule.

P. J. CLASE,
Minister of Education and Culture.

BYLAE**WOORDOMSKRYWING**

1. In hierdie voorskrifte het 'n woord of uitdrukking waaraan in die Wet 'n betekenis geheg word, die betekenis aldus daaraan geheg en tensy uit die samehang anders blyk, beteken—

“die Wet” die Wet op Onderwysaangeleenthede (Volksraad), 1988 (Wet No. 70 van 1988);

“Direkteur” ’n Direkteur van Onderwys in artikel 4 van die Wet bedoel;

“raad” by die toepassing van hierdie voorskrifte ’n bestuursraad in artikel 15 (a) van die Wet bedoel;

“rekening” ’n skoolbusvervoer rekening in paragraaf 2 (1) bedoel; en

“skool” by die toepassing van hierdie voorskrifte ’n openbare skool soos in artikel 1 van die Wet omskryf, uitgesonderd ’n nywerheid- en verbeteringskool.

SKOOLBUSVERVOERREKENING

2. (1) Elke skool waar kontrakskoolbusvervoer voorsien word het ’n skoolbusvervoer rekening waarvoor die raad verantwoordelik is en waarin alle gelde wat deur ’n skool ten opsigte van kontrakskoolbusvervoer ontvang word, gestort word.

(2) Elke persoon wat van kontrakskoolbusvervoer gebruik maak, betaal aan die skool waar die leerling onderrig ontvang die gelde wat van tyd tot tyd deur die Direkteur met die instemming van die Tesourie bepaal word.

(3) Alle gelde in subparagraaf (1) bedoel word slegs aangewend vir die bestryding van die uitgawes met betrekking tot kontrakskoolbusvervoer.

BEHEER OOR INKOMSTE VAN REKENING

3. (1) Die raad wys ’n persoon skriftelik aan, hierna die verantwoordelike persoon genoem, as die persoon wat belas is met die ontvangs en verantwoording van gelde wat deur die rekening ontvang word.

(2) Alle gelde wat deur ’n rekening ontvang word, word onverwyld in rekening gebring deur die uitreiking van ’n genommerde kwitansie in duplikaat wat in numeriese orde in ’n kasboek te boek gestel word.

(3) Geen verandering mag aangebring word op ’n kwitansie nie en indien ’n kwitansie foutief uitgereik is, word sodanige kwitansie onmiddellik gekanselleer en ’n ander kwitansie in die plek daarvan uitgereik.

(4) Geen—

(a) bankwissel, tjek, poswissel, posorder of reistjek ten opsigte waarvan ’n kwitansie nie soos in subparagraaf (2) beoog uitgereik is nie, mag; of

(b) bankwissel, tjek, poswissel, posorder of reistjek ten opsigte waarvan ’n kwitansie soos in subparagraaf (2) beoog uitgereik is, mag, in die mate waarin die bedrag daarvan meer is as die bedrag waarvoor die kwitansie uitgereik is,

kontant vervang of as kontant behandel word nie.

(5) Alle gelde wat deur die rekening ontvang word, moet in ’n rekening op naam van die betrokke skool by ’n geregistreerde bankinstelling gedeponeer word.

(6) Gelde gedeponeer wat nie vir onmiddellike behoeftes benodig word nie, kan belê word by ’n poskantoor, bouvereniging of geregistreerde bankinstelling.

SCHEDULE**DEFINITIONS**

1. In these directions any word or expression to which a meaning has been assigned in the Act, shall have the meaning so assigned to it and, unless the context otherwise indicates—

“account” means a school bus transport account referred to in paragraph 2 (1);

“council” in the application of these directions means a management council referred to in section 15 (a) of the Act;

“Director” means a Director of Education referred to in section 4 of the Act;

“school” in the application of these directions, means a public school as defined in section 1 of the Act, excluding an industrial and a reform school; and

“the Act” means the Education Affairs Act (House of Assembly), 1988 (Act No. 70 of 1988).

SCHOOL BUS TRANSPORT ACCOUNT

2. (1) Every school where school bus transport is provided shall have a school bus transport account for which the council shall be responsible and into which all moneys received by a school in respect of school bus transport, shall be paid.

(2) Every person making use of school bus transport, shall pay to the school where the pupil is educated the moneys determined from time to time by the Director with the concurrence of the Treasury.

(3) All moneys referred to in subparagraph (1) shall only be appropriated for the defrayal of the expenditure in respect of contract school bus transport.

CONTROL OF REVENUE OF ACCOUNT

3. (1) A council shall designate in writing, a person, hereinafter referred to as the responsible person, as the person responsible for the receipt of and accountability for moneys received by the account.

(2) All moneys received by the account shall be charged without delay by the issuing of a numbered receipt in duplicate, which shall be recorded in numerical sequence in a cash book.

(3) No amendment shall be made on a receipt and, if a receipt has been incorrectly issued, such receipt shall immediately be cancelled and other receipt issued in place thereof.

(4) No—

(a) bank draft, cheque, money order, postal order or travellers' cheque in respect of which a receipt as contemplated in subparagraph (2) has not been issued, shall; or

(b) bank draft, cheque, money order, postal order or travellers' cheque for which a receipt as contemplated in subparagraph (2) has been issued shall, to the extent that the amount for which it has been made out exceeds the amount for which it is issued,

take the place of cash or be treated as cash.

(5) All moneys received by the account shall be deposited in an account in the name of the school concerned at a registered banking institution.

(6) Moneys deposited which are not required for immediate needs, may be invested at a post office, building society or registered banking institution.

(7) Wanneer 'n gedishonoreerde tjek herdeponeer word of kontant of 'n nuwe tjek ter vervanging daarvan ontvang word, word geen kwitansie uitgereik nie, maar word die herdeposito op 'n afsonderlike depositostrokie, duidelik gemerk "herdeposito", gemaak.

(8) Waar daar 'n tekort in die kontant aan die lig kom, word die bedrag onmiddellik deur die verantwoordelike persoon inbetaal en word 'n aantekening in die betrokke rekeningboek gemaak: Met dien verstande dat indien die raad van oordeel is dat die verantwoordelike persoon nie vir die tekort aanspreeklik gehou behoort te word nie, daarmee ooreenkomstig die bepalings van paragraaf 6 (1) gehandel word.

(9) Waar daar enige surplus in kontant ontstaan, word die bedrag onmiddellik deur die verantwoordelike persoon deur die uitreiking van 'n kwitansie in rekening gebring.

(10) Minstens eenmaal per week gaan 'n persoon skriftelik deur die raad aangewys, wat nie die verantwoordelike persoon is nie, alle gelde ontvang na om te verseker dat—

- (a) die kontant voorhande korrek is;
- (b) geen geld wat gebank moes gewees het, teruggehou word nie;
- (c) 'n kwitansie uitgereik is vir elke tjek, bankwissel, poswissel, posorder of reistjek, wat by 'n bankdeposito ingesluit is;
- (d) sodanige gelde waar moontlik op die datum van ontvangs gebank word en enige gelde wat nie aldus gebank kan word nie op die eersvolgende amptelike werkdag gebank word, tensy 'n afwyking van hierdie bepaling deur die raad goedgekeur is op grond van faktore soos die beskikbaarheid van bankfasiliteite, fasiliteite vir die veilige bewaring van geld en die ekonomiese gebruik van vervoer;
- (e) die kasboek daaglik bygehou word en met die kwitansies uitgereik en deposito's gemaak, gerekonsilieer is; en
- (f) die ander bepalings in hierdie voorskrifte vervat nagekom is.

(11) Die kasboek word maandeliks gebalanseer, met die bankstaat gerekonsilieer en aan die persoon in subparagraaf (10) bedoel vir kontrole voorgeleë.

UITGAWES

4. (1) Die departement betaal aan die rekening—

- (a) 'n subsidie wat jaarliks afwaarts aangepas sal word;
- (b) 'n vervoerbeurs ten opsigte van gevalle wat daarvoor kwalifiseer; en
- (c) enige tekorte wat in die skoolbusvervoerrekening mag ontstaan en wat na die oordeel van die Direkteur redelik is.

(2) Alle uitgawes ten opsigte van kontrakskoolbusvervoer word uit die rekening bestry.

(3) Alle betalings geskied per tjek wat deur twee persone deur die raad daartoe gemagtig, onderteken word.

(4) Alle uitgawes word gestaaf deur fakture of gesertifiseerde eise en word onverwyld te boek gestel.

(5) Die bankrekening van die skoolbusvervoerrekening mag nie oortrek word nie.

(7) Whenever a dishonoured cheque is re-deposited or cash or a new cheque as replacement thereof is received, no receipt shall be issued, but the re-deposit shall be made on a separate deposit slip, clearly marked "re-deposit".

(8) Where a cash shortfall comes to light, the amount shall immediately be paid in by the responsible person, and a suitable entry shall be made in the book of account concerned: Provided that, if the council is of the opinion that the responsible person should not be held accountable for the shortfall, it shall be dealt with in terms of the provisions of paragraph 6 (1).

(9) Where any surplus in cash occurs the amount shall be accounted for without delay by the issuing of a receipt by the responsible person.

(10) At least once every week, a person designated in writing by the council and who is not the responsible person, shall check all moneys received to ensure that—

- (a) the cash on hand is correct;
- (b) no money which should have been deposited is held back;
- (c) a receipt has been issued for every cheque, bank draft, money order, postal order or travellers' cheque included in a bank deposit;
- (d) such moneys where possible are deposited on the date of receipt, and any moneys not thus deposited, are deposited on the first following official working day, unless a deviation from this provision is approved by the council on account of factors such as the availability of banking facilities, facilities for the safe-keeping of the moneys and the economical use of transport;
- (e) the cash book is kept up to date daily, and is reconciled with the receipts issued and deposits made; and
- (f) the other provisions contained in these directions have been complied with.

(11) The cash book shall be balanced every month, reconciled with the bank statement and submitted to the person referred to in subparagraph (10) to be checked.

EXPENDITURE

4. (1) The Department shall pay to the account—

- (a) a subsidy that shall be adjusted downwards annually;
- (b) a transport bursary in respect of those cases qualifying therefor; and
- (c) any shortfalls which may occur in the school bus transport account and which the Director deems reasonable.

(2) All expenses in respect of school bus transport shall be defrayed from the account.

(3) All payments shall be made by cheque, signed by two persons authorized thereto by the council.

(4) All expenditure shall be substantiated by invoices of certified claims, and shall be recorded without delay.

(5) The bank account of the school bus transport account may not be overdrawn.

BOEKHOUDING

5. (1) 'n Persoon skriftelik deur die raad aangewys, is verantwoordelik vir die algemene beheer oor alle rekeningaangeleenthede betreffende die rekening asook vir—

(a) die hou van boeke, aantekeninge en state waarin besonderhede van alle ontvangste en uitgawes aangeteken word; en

(b) die veilige bewaring van alle boeke, aantekeninge, state, bewysstukke en ander dokumente wat daarop betrekking het.

(2) Die boeke, aantekeninge en state word jaarliks geouditeer deur 'n persoon wat ingevolge die Wet op Openbare Rekenmeesters en Ouditeurs, 1951 (Wet No. 51 van 1951), as rekenmeester en ouditeur geregistreer is.

(3) Die raad moet na ontvangs van die verslag van die ouditeur daardie verslag nie later nie as by die tweede daaropvolgende vergadering van die raad ooreweeg en besluit watter regstellende stappe gedoen moet word indien enige onbevredigende aangeleentheid of onreëlmatigheid uit die verslag blyk.

(4) Binne twee maande na die datum van die vergadering in subparagraaf (3) bedoel, lê die voorsitter van die raad 'n afskrif van die notule van daardie vergadering waarin die kommentaar van die raad aangaande die verslag vervat is en aangedui word watter stappe gedoen is of beoog word in verband met enige aangeleentheid wat uit die verslag blyk, aan die Direkteur voor, wat die verdere stappe kan doen wat hy nodig ag.

(5) Die raad moet so spoedig moontlik na die datum van die vergadering in subparagraaf (3) bedoel, afskrifte van die geouditeerde state en die verslag van die ouditeur aan die Ouditeur-generaal stuur wat enige verdere inligting wat hy benodig kan aanvra en enige verdere ondersoek wat hy nodig ag kan onderneem.

(6) Werk van 'n nie-ouditeringsaad word nie deur die ouditeur onderneem sonder die voorafgoedkeuring van die raad nie en besonderhede van enige nie-ouditeringswerk wat aldus onderneem is, tesame met die koste daaraan verbonde, moet in die verslag van die ouditeur vervat word.

PROSEDURE IN VERBAND MET VERLIESE

6. (1) Behoudens die bepalings van paragraaf 3 (8) word enige verlies van gelde of ander bates van die rekening onmiddellik deur die persoon in paragraaf 3 (10) bedoel gerapporteer aan—

(a) die raad tensy die verlies deur die persoon wat daarvoor verantwoordelik is, aangesuiwer is; en

(b) die naaste polisiekantoor indien hy van mening is dat 'n strafregtelike oortreding begaan is.

(2) Na ontvangs van die rapport in subparagraaf (1) (a) bedoel, doen die raad die stappe wat hy nodig ag om die verlies te verhaal en verliese wat nie verhaal kan word nie word deur die rekening gedra.

BETALING VAN VERVOERGELDE

7. Kontrakskoolbusvervoergeld is vooruitbetaalbaar.

8. Waar 'n ouer in gebreke bly om sy verpligting na te kom, rapporteer die raad die aangeleentheid aan die skoolraad wat vir die invordering van daardie geld verantwoordelik is.

ACCOUNTING

5. (1) A person designated in writing by the council shall be responsible for the general control of all accounting matters relating to the account, as well as for—

(a) the keeping of books of account, records and statements in which particulars of all receipts and expenditure shall be recorded; and

(b) the safe custody of all books of account, records, statements, vouchers and other documents relating thereto.

(2) The books of account, records and statements of the account shall be audited by a person, registered as an accountant and auditor in terms of the Accountants' and Auditors' Act, 1951 (Act No. 51 of 1951).

(3) The council shall after receipt of the report of the auditor consider that report not later than at the second succeeding meeting of the council, and decide what corrective steps are to be taken should the report reveal any unsatisfactory matter or irregularity.

(4) Within two months after the date of the meeting referred to in subparagraph (3), the chairman of the council shall submit a copy of the minutes of that meeting containing the comments of the council in regard to the report and indicating what steps were taken or are to be taken in connection with any matter revealed by the report, to the Director, who may take such further steps as he may deem necessary.

(5) The council shall, as soon as possible after the date of the meeting referred to in subparagraph (3), send copies of the audited statements and the report of the auditor to the Auditor-General, who may request any further information he may require and undertake any further investigation he may deem necessary.

(6) Work of a non-auditing nature shall not be undertaken by the auditor without the prior approval of the council, and details of any non-auditing work thus undertaken, together with the costs attached thereto, shall be included in the report of the auditor.

PROCEDURE IN CONNECTION WITH LOSSES

6. (1) Subject to the provisions of paragraph 3 (8), any loss of moneys or other assets of the account shall be reported immediately by the person referred to in paragraph 3 (10) to—

(a) the council, unless the loss has been made good by the person responsible therefor; and

(b) the nearest police station, if he is of the opinion that a criminal offence has been committed.

(2) After receipt of the report referred to in subparagraph (1) (a), the council shall take such steps as it deems necessary to recover the loss and losses not recovered shall be borne by the account.

PAYMENT OF TRANSPORT FEES

7. Transport fees shall be payable in advance.

8. Where a parent fails to meet his obligations, the council shall report the matter to the school board, which is responsible for recovering such moneys.

FUNKSIES TE VERVUL DEUR 'N ANDER LIGGAAM

9. Ondanks die bepalings in hierdie voorskrifte ten opsigte van die hantering van kontrakskoolbusvervoergelde, kan die Direkteur 'n skoolraads- of departementele kantoor magtig om die funksies te verrig wat 'n raad ingevolge die bepalings van hierdie voorskrifte verrig.

FUNCTIONS TO BE PERFORMED BY ANOTHER BODY

9. Notwithstanding the provisions of these conditions in respect of the handling of contract school bus moneys, the Director may authorize a school board or departmental office to perform the functions which a council performs in terms of the provisions of these directions.

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