



STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

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DEPARTEMENT VAN DIE EERSTE MINISTER.

DEPARTMENT OF THE PRIME MINISTER.

No. 537. 30 Maart 1972.

No. 537.

30th March, 1972.

Hierby word bekend gemaak dat die Staatspresident sy edkeuring geheg het aan die onderstaande Wet wat hierby algemene inligting gepubliseer word:—

It is hereby notified that the State President has assented to the following Act which is hereby published for general information:—

No. 18 van 1972: Wet op Provinsiale Finansies en Oudit, 1972.

No. 18 of 1972: Provincial Finance and Audit Act, 1972.

WET

Om voorsiening te maak vir die reëling van die ontvangs, bewaring en uitbetaling van geld van die provinsies; die ouditering van die rekenings van die provinsies en van liggame en instellings ten opsigte waarvan provinsiale rade wetgewende bevoegdheid besit; en die instelling van tenderrade vir die provinsies; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

(Afrikaanse teks deur die Waarnemende Staatspresident geteken.)
(Goedgekeur op 23 Maart 1972.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

Woordomskriving.

1. Tensy uit die samehang anders blyk, beteken in hierdie Wet en 'n regulasie of voorskrif daarkragtens uitgevaardig—

- (i) „addisionele begroting” die begroting van addisionele uitgawes wat aan die provinsiale raad voorgelê word ten opsigte van uitgawes aan dienste vir die provinsie wat voor die einde van 'n boekjaar aangegaan is of aangegaan sal word en vir die betaling waarvan daar nie reeds by 'n begrotingsordonnansie geld bewillig is nie;
- (ii) „begroting” die begroting van uitgawes aan die dienste vir die provinsie gedurende 'n boekjaar wat aan die provinsiale raad voorgelê word, en ook 'n begroting van aanvullende uitgawes aan sodanige dienste gedurende daardie boekjaar ten opsigte waarvan dit nodig geag word om voorsiening te maak nadat eersgenoemde begroting aan die provinsiale raad voorgelê is;
- (iv) „begrotingsordonnansie” 'n ordonnansie waarby die begroting of addisionele begroting deur die provinsiale raad goedgekeur is;
- (iii) „begrotingspos” 'n hoofindeling van 'n provinsiale raad se bewilliging vir 'n diens in 'n boekjaar soos getoon in die bylae by 'n begrotingsordonnansie vir die betrokke boekjaar;
- (v) „boekjaar” die tydperk van die eerste April in 'n jaar tot die een-en-dertigste Maart in die daaropvolgende jaar;
- (vi) „gedeeltelike begrotingsordonnansie” 'n ordonnansie beoog in die eerste voorbehoudsbepaling by artikel 5 (1);
- (vii) „inkomste” alle belastinge, boetes en toevallige en ander ontvangste van 'n provinsie, uit watter bron ook al dit afkomstig is, waaroor die provinsiale raad bewilligingsbevoegdheid besit, asook lenings- en ander geld wat uit die Gekonsolideerde Inkomstefonds aan die provinsiale inkomstefonds betaal word;
- (viii) „provinsiale administrasie” 'n provinsiale administrasie vermeld in die Eerste Bylae by die Staatsdienswet, 1957 (Wet No. 54 van 1957);

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ACT

To provide for the regulation of the receipt, custody and issue of moneys of the provinces; the audit of the accounts of the provinces and of bodies or institutions in respect of which provincial councils have legislative powers; and the establishment of tender boards for the provinces; and to provide for matters connected therewith.

*(Afrikaans text signed by the Acting State President.)
(Assented to 23rd March, 1972.)*

BE IT ENACTED by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:—

1. In this Act and any regulation made or instruction issued thereunder, unless the context otherwise indicates—

- Definitions.**
- (i) "accounting officer" means the provincial secretary and includes any officer designated as an accounting officer in terms of section 13; (xiv)
 - (ii) "additional estimates" means the estimates of additional expenditure submitted to the provincial council in respect of expenditure on services for the province which has been or will be incurred before the close of a financial year and for the payment of which moneys have not already been appropriated by an appropriation ordinance; (i)
 - (iii) "appropriation ordinance" means an ordinance by which the estimates or additional estimates were approved by the provincial council; (iii)
 - (iv) "estimates" means the estimates of expenditure on the services for the province during a financial year which are submitted to the provincial council, and includes any estimates of supplementary expenditure on such services during that financial year for which it is deemed necessary to provide after the first-mentioned estimates have been submitted to the provincial council; (ii)
 - (v) "executive committee" means the executive committee of a province; (xix)
 - (vi) "financial year" means the period from the first of April in any year to the thirty-first of March in the next succeeding year; (v)
 - (vii) "part appropriation ordinance" means an ordinance contemplated in the first proviso to section 5 (1); (vi)
 - (viii) "provincial administration" means a provincial administration mentioned in the First Schedule to the Public Service Act, 1957 (Act No. 54 of 1957); (viii)
 - (ix) "provincial auditor" means the auditor in question mentioned in section 16 (1); (xi)
 - (x) "provincial moneys" includes—
 - (a) all revenues; and
 - (b) all other moneys whatsoever, received or held by, for or on account of a province; (ix)

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- (ix) „provinsiale geld” ook—
 - (a) alle inkomste; en
 - (b) watter ander geld ook al, ontvang of gehou deur, vir of op rekening van ’n provinsie; (x)
- (x) „provinsiale inkomstefonds” die betrokke inkomstefonds ingestel by artikel 88 van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961); (xi)
- (xi) „provinsiale ouditeur” die betrokke ouditeur in artikel 16 (1) vermeld; (ix)
- (xii) „provinsiale sekretaris” die beampte wat ingevolge die Staatsdienswet, 1957 (Wet No. 54 van 1957), aangestel is as hoof van ’n provinsiale administrasie; (xii)
- (xiii) „provinsiale tenderraad” ’n raad bedoel in artikel 29 (2); (xiii)
- (xiv) „rekenpligtige beampte” die provinsiale sekretaris en ook ’n beampte wat ingevolge artikel 13 as ’n rekenpligtige beampte aangewys is; (i)
- (xv) „spesiale volmag” ’n volmag vermeld in artikel 8; (xvi)
- (xvi) „subhoof” ’n hoofindeling van ’n begrotingspos waar- onder uitgawes deur ’n rekenpligtige beampte ver- antwoord word; (xvii)
- (xvii) „Suid-Afrikaanse Reserwebank” „die bank” soos omskryf in artikel 1 van die Wet op die Suid-Afri- kaanse Reserwebank, 1944 (Wet No. 29 van 1944); (xv)
- (xviii) „Tesourie” die Departement van Finansies; (xviii)
- (xix) „uitvoerende komitee” die uitvoerende komitee van ’n provinsie. (v)

Rekenings van
provinsiale
inkomstefonds.2. ’n Provinsie hou ten opsigte van sy provinsiale inkomste-
fonds—

- (a) ’n rekening wat „die inkomsterekening” heet en wat gekrediteer word met alle inkomste, uitgesonderd die inkomste waarmee die kapitaalrekening ingevolge paragraaf (b) gekrediteer moet word, en waaruit alle normale of terugkerende uitgawes vermeld in artikel 6 (2) bestry word; en
- (b) ’n rekening wat „die kapitaalrekening” heet en wat gekrediteer word met—
 - (i) leningsgeld van die Regering ontvang;
 - (ii) huurgeld ontvang ten opsigte van die verhuring van onroerende goed;
 - (iii) geld ontvang ten opsigte van die tegeldemaking van onroerende goed;
 - (iv) kontantbegiftigings ten opsigte van dorpsstigting ontvang;
 - (v) kontantskenkings of bydraes ontvang ten opsigte van die oprigting van iets van ’n kapitale aard, uitgesonderd brûe;
 - (vi) bydraes ten opsigte van die bou van brûe ontvang;
 - (vii) geld ontvang ten opsigte van die terugvordering van lenings en voorskotte uit die kapitaalrekening toegestaan; en
 - (viii) die ander geld wat die provinsiale raad by ordon- nansie van die inkomsterekening na die kapitaal- rekening oordra, en waaruit alle kapitaal- of nie-terugkerende uitgawes vermeld in artikel 6 (3) bestry word.

Ander provinsiale
geld.3. ’n Provinsie hou, afsonderlik en apart van die rekenings
vermeld in artikel 2, ’n rekening of rekenings ten opsigte van
alle provinsiale geld, uitgesonderd inkomste vermeld in ge-
noemde artikel, wat deur, vir of ten bate van die provinsie
ontvang of gehou word.

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- (xi) "provincial revenue fund" means the revenue fund in question established by section 88 of the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961); (x)
- (xii) "provincial secretary" means the officer appointed in terms of the Public Service Act, 1957 (Act No. 54 of 1957), as head of a provincial administration; (xii)
- (xiii) "provincial tender board" means a board referred to in section 29 (2); (xiii)
- (xiv) "revenue" means all taxes, rates, fines and casual and other receipts of a province, from whatever source they may arise, over which the provincial council has power of appropriation, and includes loan-moneys and other moneys paid from the Consolidated Revenue Fund to the provincial revenue fund; (vii)
- (xv) "South African Reserve Bank" means "the bank" as defined in section 1 of the South African Reserve Bank Act, 1944 (Act No. 29 of 1944); (xvii)
- (xvi) "special warrant" means a warrant mentioned in section 8; (xv)
- (xvii) "sub-head" means a main division of a vote under which expenditure is accounted for by an accounting officer; (xvi)
- (xviii) "Treasury" means the Department of Finance; (xviii)
- (xix) "vote" means a main division of a provincial council's appropriation for a service in a financial year as shown in the schedule to an appropriation ordinance for the relative financial year. (iv)

2. A province shall in respect of its provincial revenue fund Accounts of provincial revenue fund.
keep—

- (a) an account called "the revenue account" to which shall be credited all revenue, except such revenue as is in terms of paragraph (b) required to be credited to the capital account, and from which all normal or recurrent expenditure mentioned in section 6 (2) shall be defrayed; and
- (b) an account called "the capital account" to which shall be credited—
 - (i) loan-moneys received from the Government;
 - (ii) rentals received in respect of the letting of immovable property;
 - (iii) moneys received in respect of the realization of immovable property;
 - (iv) cash endowments received in respect of the establishment of townships;
 - (v) cash donations or contributions received in respect of the erection of anything of a capital nature, other than bridges;
 - (vi) contributions received in respect of the building of bridges;
 - (vii) moneys received in respect of the recovery of loans and advances made from the capital account; and
 - (viii) such other moneys as the provincial council may by ordinance transfer from the revenue account to the capital account,
 and from which shall be defrayed all capital and non-recurrent expenditure mentioned in section 6 (3).

3. A province shall keep an account or accounts, separate Other provincial moneys.
and distinct from the accounts mentioned in section 2, in respect of all provincial moneys, other than revenues mentioned in the said section, received or held by, for or on account of the province.

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Bankrekenings.

4. (1) Behoudens die bepalings van subartikels (2) en (4) hou 'n provinsie op sy naam 'n rekening by die Suid-Afrikaanse Reserwebank waarin alle provinsiale geld van dié provinsie gestort word en waaruit alle betalings deur dié provinsie gedoen word.

(2) (a) 'n Provinsie kan, benewens die rekening beoog in subartikel (1), 'n bedryfsrekening op sy naam by die Suid-Afrikaanse Reserwebank open en geld uit die rekening beoog in subartikel (1) na so 'n bedryfsrekening oordra, waaruit betalings deur die provinsie gedoen kan word.

(b) Alle saldo's in 'n bedryfsrekening van onbestede geld op 'n begrotingspos op die een-en-dertigste Maart van 'n boekjaar word so spoedig doenlik na die afsluiting van die rekening vir daardie boekjaar in die rekening beoog in subartikel (1) teruggestort.

(3) Indien verlang word om geld tydelik te belê, moet die geld getrek word uit of die rekening beoog in subartikel (1) of die rekening beoog in subartikel (2).

(4) Geen rekening, behalwe 'n rekening beoog in subartikel (1) of (2), word namens 'n provinsie of 'n subdepartement of takkantoor daarvan, of deur iemand in diens van 'n provinsie in sy amptelike hoedanigheid, sonder die magtiging van die uitvoerende komitee, by 'n bank geopen nie.

Beskikbaarstelling van geld in provinsiale inkomstefonds, begroting van uitgawes en inkomste, en heffing van belasting.

5. (1) Die geld in die provinsiale inkomstefonds word deur die provinsiale raad by begrotingsordonnansie beskikbaar gestel vir die dienste vir die provinsie: Met dien verstande dat tot tyd en wyl voorsiening in so 'n ordonnansie gemaak is vir die dienste vir die provinsie gedurende 'n boekjaar, die provinsiale raad by gedeeltelike begrotingsordonnansie kan goedkeur dat die geld wat vir dié dienste nodig is, uit die provinsiale inkomstefonds uitbetaal word: Met dien verstande voorts dat so 'n gedeeltelike begrotingsordonnansie ophou om van krag te wees onmiddellik by die inwerkingtreding van die begrotingsordonnansie vir daardie boekjaar, en geld wat reeds kragtens so 'n gedeeltelike begrotingsordonnansie uitbetaal is, geag word geld te wees wat kragtens daardie begrotingsordonnansie uitbetaal is: Met dien verstande voorts dat geld in die provinsiale inkomstefonds ook by 'n ander ordonnansie as 'n begrotings- of gedeeltelike begrotingsordonnansie vir die een of ander doel beskikbaar gestel kan word.

(2) Die administrateur moet ten opsigte van iedere boekjaar 'n begroting van uitgawes en van verwagte inkomste van die provinsie gedurende daardie boekjaar aan die provinsiale raad voorlê.

(3) Die administrateur kan 'n addisionele begroting aan die provinsiale raad voorlê.

(4) 'n Provinsiale raad mag nie—

(a) 'n ontwerp-ordonnansie, begrotingspos of voorstel oorweeg of aanneem wat die uitwerking het of sal hê dat 'n deel van die provinsiale inkomstefonds beskikbaar gestel word nie; of

(b) 'n ontwerp-ordonnansie, begrotingspos of voorstel oorweeg of aanneem wat die uitwerking het of sal hê dat aan enige persone 'n belasting, reg, heffing of las opgelê word nie,

tensy so 'n ontwerp-ordonnansie, begrotingspos of voorstel deur die administrateur self ingedien of voorgestel is of hy eers by dié provinsiale raad by skriftelike boodskap, tydens die sitting waarin dit ingedien of voorgestel word, aanbeveel het dat dit gedoen word.

Rangskikking van uitgawes in begrotingsordonnansies en provinsiale rekenings.

6. (1) Die uitgawes van 'n provinsie word in begrotingsordonnansies en in die verantwoording van dié uitgawes, onder twee hoofde gerangskik en onderskei, naamlik—

(a) normale of terugkerende uitgawes; en

(b) kapitaal- of nie-terugkerende uitgawes.

(2) Normale of terugkerende uitgawes behels—

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4. (1) Subject to the provisions of subsections (2) and (4) a province shall keep an account in its name with the South African Reserve Bank, into which shall be paid all provincial moneys of that province and from which all payments by such province shall be made. Banking accounts.

(2) (a) In addition to the account contemplated in subsection (1), a province may open an operating account in its name with the South African Reserve Bank and may transfer moneys from the account contemplated in subsection (1) to such an operating account, from which payments by such province may be made.

(b) All balances in an operating account of unexpended moneys under a vote as at the thirty-first of March in a financial year, shall be surrendered to the account contemplated in subsection (1) as soon as possible after the books have been closed for that financial year.

(3) If it is desired to invest any moneys temporarily, such moneys shall be withdrawn either from the account contemplated in subsection (1) or from the account contemplated in subsection (2).

(4) No account, other than an account contemplated in subsection (1) or (2), shall be opened with a bank on behalf of a province or a subdepartment or branch office thereof, or by a person in the employment of a province in his official capacity, without the authority of the executive committee.

5. (1) The moneys in the provincial revenue fund shall be appropriated by the provincial council for the services for the province by appropriation ordinance: Provided that until such time as provision is made in such an ordinance for the services for the province during a financial year, the provincial council may approve by part appropriation ordinance the issue of the moneys required for such services from the provincial revenue fund: Provided further that such a part appropriation ordinance shall cease to have effect immediately on the commencement of the appropriation ordinance for that financial year and issues already made under such a part appropriation ordinance shall be deemed to be issues made under that appropriation ordinance: Provided further that moneys in the provincial revenue fund may also be appropriated for some purpose by an ordinance other than an appropriation or a part appropriation ordinance. Appropriation of moneys in provincial revenue fund, estimates of expenditure and revenue, and imposition of taxation.

(2) The administrator shall in respect of every financial year submit an estimate of expenditure and of expected revenue of the province during that financial year to the provincial council.

(3) The administrator may submit additional estimates to the provincial council.

(4) A provincial council may not—

(a) consider or pass any draft ordinance, vote or motion which has or would have the effect of appropriating any part of the provincial revenue fund; or

(b) consider or pass any draft ordinance, vote or motion which has or would have the effect of imposing any tax, duty, due or charge or burden on any persons,

unless such draft ordinance, vote or motion has been introduced or moved by the administrator in person or has first been recommended to such provincial council by written message from the administrator during the session in which it is introduced or moved.

6. (1) The expenditure of a province shall be classified and shall be distinguished in appropriation ordinances and in the accounting of such expenditure, under two heads, namely— Classification of expenditure in appropriation ordinances and provincial accounts.

(a) normal or recurrent expenditure; and

(b) capital or non-recurrent expenditure.

(2) Normal or recurrent expenditure shall comprise—

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- (a) die koste van die algemene bestuur in die provinsie;
 - (b) die koste van behartiging van die aangeleenthede wat aan die provinsie opgedra is, uitgesonderd sodanige koste wat as kapitaal- of nie-terugkerende uitgawes ingevolge subartikel (3) beskou moet word;
 - (c) die rente en kapitaaldelging waarvoor die provinsie aanspreeklik is ten opsigte van lenings aan hom toegestaan ooreenkomstig artikel 11 van die Konsolidasie- en Wysigingswet op Finansiële Verhoudings, 1945 (Wet No. 38 van 1945), ter bestryding van kapitaal- of nie-terugkerende uitgawes;
 - (d) die koste van die aanleg en instandhouding van paaie: Met dien verstande dat met die goedkeuring van die Tesourie die koste van die aanleg van 'n bepaalde pad, maar nie van die instandhouding daarvan nie, as kapitaal- of nie-terugkerende uitgawes beskou kan word.
- (3) Kapitaal- of nie-terugkerende uitgawes behels uitgawes (hetsy regstreeks of by wyse van lening aan plaaslike liggeme) aan die oprigting, aanleg, verkryging, uitbreiding of verbetering van 'n gebou, brug of pont of aan 'n ander werk of onderneming van duursame aard, maar nie uitgawes aan die aanleg van 'n pad nie tensy sodanige uitgawes ingevolge subartikel (2) as kapitaal- of nie-terugkerende uitgawes beskou word: Met dien verstande dat indien sodanige uitgawes, uitgesonderd uitgawes aan die aanleg van 'n pad—
- (a) drieduisend rand nie te bowe gaan nie, dit normale of terugkerende uitgawes is, maar met die goedkeuring van die Tesourie, verleen indien volgens sy oordeel sodanige uitgawes van 'n kapitaal- of nie-terugkerende aard is, as kapitaal- of nie-terugkerende uitgawes beskou kan word;
 - (b) meer is as drieduisend rand maar vyftienduisend rand nie te bowe gaan nie, dit na goeddunke van die uitvoerende komitee as normale of terugkerende uitgawes beskou kan word;
 - (c) meer is as vyftienduisend rand, dit met die goedkeuring van die Tesourie as normale of terugkerende uitgawes beskou kan word.

Vereistes vir
onttrekking
van geld.

7. Wanneer geld vir bepaalde doeleindes by ordonnansie bewillig is, kan die administrateur by volmag deur hom onderteken en deur die provinsiale ouditeur mede-onderteken, die uitbetaling van die geld magtig wat van tyd tot tyd nodig is om uitgawes vir genoemde doeleindes te bestry, maar hoogstens die totale bedrag van die geld wat aldus bewillig is.

Bevoegdheid van
administrateur
om spesiale vol-
mag te verleen
vir uitbetaling van
geld uit provin-
siale inkomste-
fonds ter dekking
van onvoorsiene
uitgawe of oors-
kryding van 'n
begrotingspos.

8. (1) Ondanks die bepalinge van artikel 5 (1) kan die administrateur in afwagting van die goedkeuring van die provinsiale raad by spesiale volmag deur hom onderteken en deur die provinsiale ouditeur mede-onderteken die uitbetaling van geld uit die provinsiale inkomstefonds magtig—

- (a) ter bestryding van onvoorsiene uitgawes van 'n besondere aard waarvoor geen voorsiening in die begrotingsordonnansie gemaak is nie, en wat nie sonder ernstige benadeling van die openbare belang uitgestel kan word nie totdat behoorlike voorsiening daarvoor deur die provinsiale raad gemaak kan word; of
 - (b) ter dekking van 'n oorskryding van 'n begrotingspos.
- (2) Die totale bedrag ten opsigte waarvan 'n administrateur kragtens subartikel (1) magtiging verleen dat dit uitbetaal word in afwagting van die provinsiale raad se goedkeuring, beloop op geen tydstip meer as een persent van die totale bedrag waarvoor in die begrotingsordonnansie voorsiening gemaak is nie, en die betrokke uitgawes moet aan die provinsiale raad vir bewilliging voorgelê word tydens sy eersvolgende sessie en nie later nie.

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- (a) the cost of general administration in the province;
- (b) the cost of carrying out the matters entrusted to the province, other than such cost which is to be treated as capital or non-recurrent expenditure in terms of subsection (3);
- (c) the interest and capital redemption for which the province is liable in respect of advances made to it in accordance with section 11 of the Financial Relations Consolidation and Amendment Act, 1945 (Act No. 38 of 1945), to meet capital or non-recurrent expenditure;
- (d) the cost of construction and maintenance of roads: Provided that with the approval of the Treasury, the cost of construction of any particular road, but not of its maintenance, may be regarded as capital or non-recurrent expenditure.

(3) Capital or non-recurrent expenditure shall comprise expenditure (whether directly or by loan to local bodies) upon the erection, construction, acquisition, extension or improvement of any building, bridge or pont or upon any other work or undertaking of a permanent nature, but not expenditure upon the construction of a road unless such expenditure is in terms of subsection (2) regarded as capital or non-recurrent expenditure: Provided that if any such expenditure, other than expenditure on the construction of a road—

- (a) does not exceed three thousand rand, it shall be normal or recurrent expenditure, but may with the approval of the Treasury, granted if in its opinion such expenditure is of a capital or non-recurrent nature, be regarded as capital or non-recurrent expenditure;
- (b) exceeds three thousand rand, but does not exceed fifteen thousand rand, it may, in the discretion of the executive committee, be regarded as normal or recurrent expenditure;
- (c) exceeds fifteen thousand rand, it may with the approval of the Treasury be regarded as normal or recurrent expenditure.

7. When any money has been appropriated by ordinance for specific purposes, the administrator may, by warrant signed by him and countersigned by the provincial auditor, authorize the issue of the moneys which may be required from time to time to defray expenditure for the said purposes, but not exceeding the total amount of the moneys so appropriated.

Requirements for withdrawal of money.

8. (1) Notwithstanding the provisions of section 5 (1) the administrator may, by special warrant signed by him and countersigned by the provincial auditor, and in anticipation of the approval of the provincial council, authorize the issue of moneys from the provincial revenue fund—

Power of administrator to grant special warrant for the issue of moneys from provincial revenue fund to meet unforeseen expenditure or excess on a vote.

- (a) to defray unforeseen expenditure of a special character which is not provided for in the appropriation ordinance and which cannot without serious injury to the public interest be postponed until adequate provision can be made therefor by the provincial council; or
- (b) to meet an excess on a vote.

(2) The total sum authorized by an administrator under subsection (1) to be issued in anticipation of the approval of the provincial council, shall not at any time exceed an amount equal to one percent of the total amount provided for in the appropriation ordinance, and the relative expenditure shall be submitted to the provincial council during its next ensuing session for appropriation, and not later.

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Verbod op uitbetalings uit provinsiale inkomstefonds behalwe kragtens artikel 7 of 8 of vir terugbetaling.

9. Geen ander uitbetalings as uitbetalings kragtens artikel 7 of 8 word uit 'n provinsiale inkomstefonds gedoen nie, tensy die uitbetalings nodig is om bedrae wat verkeerdlik in daardie fonds gestort is, terug te betaal.

Tydlike lenings deur provinsie.

10. (1) 'n Provinsie kan met die goedkeuring van die Tesourie vir 'n tydperk gedurende 'n boekjaar 'n bedrag geld leen wat nodig is om 'n tydelike tekort in sy bankrekening vermeld in artikel 4 (1) te dek, en kan vir dié doel promesses met sy inkomste en bates as sekuriteit daarvoor uitreik.

(2) Verdere goedkeuring van die Tesourie is nodig indien dit om die een of ander rede verlang word om die tydperk van 'n lening tot in 'n daaropvolgende boekjaar te verleng.

Bevoegdheid van administrateur om uitgawes te beperk of op te skort.

11. (1) Ondanks andersluidende bepalings van die een of ander wet word die bewilliging by 'n begrotingsordonnansie van geld vir 'n diens, of die magtiging, by spesiale volmag verleen kragtens artikel 8, vir die uitbetaling van geld vir die een of ander doeleinde, uitgelê asof dit bloot die maksimum bedrag aangee wat vir die betrokke diens of doeleinde aangewend mag word, en kan die administrateur die uitbetalings uit geld wat aldus bewillig is of ten opsigte waarvan magtiging aldus verleen is dat dit uitbetaal word, beperk tot die bedrae wat hy as nodig beskou vir die doen van die lopende betalings ten opsigte van daardie diens of doeleinde, of kan hy die uitbetaling van geld wat aldus bewillig is of ten opsigte waarvan magtiging aldus verleen is dat dit uitbetaal word, weerhou of opskort, indien, volgens die oordeel van die administrateur, die finansiële toestand sodanige weerhouding of opskorting wenslik maak.

(2) Die provinsiale sekretaris moet aantekeninge hou van iedere weerhouding of opskorting van die uitbetaling van geld ingevolge subartikel (1), en moet die provinsiale ouditeur onverwyld van iedere sodanige weerhouding of opskorting in kennis stel.

(3) Indien 'n provinsiale sekretaris nie self belas is nie met die plig van verantwoording vir die uitgawes vir 'n bepaalde diens of doeleinde waarop 'n weerhouding of opskorting van die uitbetaling van geld ingevolge subartikel (1) betrekking het, moet hy ook die betrokke rekenpligtige beamppte onverwyld daarvan in kennis stel.

Duur van begrotingsordonnansie.

12. Geen begrotingsordonnansie word vertolk nie as sou dit magtiging verleen vir die besteding van die geld wat daarby bewillig is, in 'n ander boekjaar as dié waarop dit uitdruklik betrekking het, en geld aldus bewillig wat aan die einde van 'n boekjaar onbestee is, word in die provinsiale inkomstefonds na die daaropvolgende boekjaar oorgedra.

Rekenpligtige beamppte.

13. Die provinsiale sekretaris is die rekenpligtige beamppte belas met die verantwoording van al die provinsiale geld ontvang, en van al die betalings gedoen, deur die provinsie: Met dien verstande dat die uitvoerende komitee 'n beamppte wat aangestel is as hoof van 'n subdepartement as rekenpligtige beamppte vir daardie subdepartement kan aanwys.

Rekeningstelsel.

14. 'n Stelsel van rekeningboeke en rekenings, aangepas by die vereistes van elke diens, ten einde al die ontvangste en betalings ten opsigte van elke begrotingspos of diens in gerieflike vorm aan te dui, moet onder toesig van die provinsiale sekretaris, na oorleg met die provinsiale ouditeur, ontwerp word.

Opstel van finansierekenings, en deursending daarvan aan provinsiale ouditeur.

15. (1) Die provinsiale sekretaris moet so gou doenlik na die einde van elke maand van die jaar in die *Offisiële Koerant* van die provinsie state laat publiseer wat die ontvangste in en

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9. No issues other than issues under section 7 or 8 shall be made from a provincial revenue fund unless the issues are required for the purpose of repaying sums erroneously paid into that fund.

Prohibition on issues from provincial revenue fund except under section 7 or 8 or for a refund.

10. (1) A province may with the approval of the Treasury borrow for any period during any financial year such sum as may be required to meet a temporary deficit in its banking account mentioned in section 4 (1), and may for that purpose issue promissory notes upon security of its revenues and assets.

Temporary borrowing by province.

(2) A further approval of the Treasury shall be necessary if, owing to any cause, it is desired to extend the period of a loan into any succeeding financial year.

11. (1) Notwithstanding anything to the contrary in any law contained, the appropriation by an appropriation ordinance of moneys for any service, or the authorization, by special warrant granted under section 8, of the issue of moneys for any purpose, shall be construed as merely specifying the maximum amount that may be applied to the service or purpose in question, and the administrator may limit the issues out of moneys so appropriated or authorized to be issued to the sums which he considers are required for making the current payments in respect of such service or purpose, or may withhold or suspend the issues out of moneys so appropriated or authorized to be issued if, in the opinion of the administrator, the financial situation renders such withholding or suspension desirable.

Powers of administrator to limit or suspend expenditure.

(2) The provincial secretary shall keep a record of every withholding or suspension of the issue of moneys in terms of subsection (1), and shall forthwith notify the provincial auditor of every such withholding or suspension.

(3) If a provincial secretary is not personally charged with the duty of accounting for the expenditure for a particular service or purpose to which any withholding or suspension of the issue of moneys in terms of subsection (1) relates, he shall also forthwith notify the accounting officer concerned thereof.

12. No appropriation ordinance shall be construed as authorizing moneys appropriated thereby to be expended in any financial year other than the financial year to which it is expressed to relate, and any moneys so appropriated which may be unexpended at the close of any financial year shall be carried forward in the provincial revenue fund to the next succeeding financial year.

Duration of appropriation ordinance.

13. The provincial secretary shall be the accounting officer charged with the responsibility to account for all the provincial moneys received, and for all payments made, by the province: Provided that the executive committee may designate an officer appointed as the head of a subdepartment as accounting officer for that subdepartment.

Accounting officer.

14. A system of account books and accounts adapted to the requirements of each service, in order to exhibit, in a convenient form, the whole of the receipts and payments in respect of each vote or service shall be designed under the superintendence of the provincial secretary, after consultation with the provincial auditor.

System of accounts.

15. (1) The provincial secretary shall as soon as possible after the end of each month of the year cause to be published in the *Official Gazette* of the province, statements showing the

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betalings uit die provinsiale inkomstefonds aantoon gedurende die tydperk van die eerste dag van die betrokke boekjaar tot aan die einde van daardie maand, asook die saldo's in die provinsiale inkomstefonds aan die begin en aan die einde van elke sodanige tydperk.

(2) So gou doenlik nadat die rekenings ten opsigte van 'n boekjaar afgesluit is, maar in elke geval binne ses maande na die einde van die boekjaar, moet die rekenpligtige beamppte die volgende state opstel en aan die provinsiale ouditeur voorlê, naamlik—

- (a) uitvoerige state van ontvangste en uitgawe op rekening van die provinsiale inkomstefonds wat die bedrae aantoon wat werklik ontvang en bestee is gedurende die boekjaar, vergelyk met die begroting onder elke hoof en subhoof, tesame met verduidelikings van verskille tussen die bedrae wat bewillig en werklik bestee is;
 - (b) state van ontvangste en betalings van alle ander geld op rekening van die provinsie;
 - (c) 'n staat wat die saldo's aan die begin en by die afsluiting van die provinsiale inkomstefonds aantoon;
 - (d) 'n staat van ander geld wat aan die provinsie betaal is, wat die saldo's in besit van die provinsie aantoon;
 - (e) die ander state wat die provinsiale ouditeur verlang.
- (3) Elke staat en verduideliking vermeld in paragraaf (a), (b), (c) of (d) van subartikel (2) moet deur die betrokke rekenpligtige beamppte onderteken word.

Provinsiale ouditeur.

16. (1) Vir elke provinsie is daar 'n provinsiale ouditeur van rekenings, wat 'n beamppte in die Departement van Finansies is.

(2) Die salaris, 'n verlofgratifikasie en toelaes (uitgesonderd vergoedingsbetalings) wat aan so 'n ouditeur betaalbaar is as 'n beamppte in die Staatsdiens, word betaal uit geld wat die Parlement vir die doel bewillig het.

(3) Die ouditeur ondersoek en ouditeer die rekenings van—

- (a) die provinsie, onderworpe aan die bepalings van hierdie Wet;
- (b) 'n instelling of liggaam die ouditering van die rekenings waarvan by ordonnansie aan hom opgedra is;
- (c) 'n ander instelling of liggaam ten opsigte waarvan hy ingevolge 'n ordonnansie deur die administrateur as ouditeur aangestel word.

(4) Die rekenings van die instellings of liggame beoog in paragrafe (b) en (c) van subartikel (3) word deur die ouditeur ondersoek en geouditeer ooreenkomstig die bepalings van die een of ander wet wat op die ouditering daarvan in die provinsie van toepassing is.

Ondersoek en ouditering van rekenings van provinsiale geld, seëls, sekuriteite of voorrade.

17. (1) Die provinsiale ouditeur moet al die rekenings van die rekenpligtige beamppte en van alle persone aan wie die ontvangs, bewaring, uitbetaling of uitreiking van provinsiale geld, seëls, sekuriteite of voorrade toevertrou is, nasien, ondersoek en ouditeer.

(2) Die uitvoerende komitee kan die geheel of 'n gedeelte van die een of ander van of al die rekenings bedoel in subartikel (1) van 'n uitvoerige ondersoek of ouditering deur die provinsiale ouditeur vrystel, maar nie van 'n proefouditering nie: Met dien verstande dat die bepalings van hierdie subartikel nie so uitgelê word nie dat dit 'n provinsiale ouditeur belet om 'n uitvoerige ondersoek of ouditering van so 'n rekening te doen as hy dit nodig ag.

Plig van provinsiale ouditeur ten opsigte van bepalings van die een of ander wet, en bewysstukke.

18. Dit is die plig van die provinsiale ouditeur om hom, behoudens die bepalings van artikel 17, daarvan te oortuig—

- (a) dat alle redelike voorsorg getref is om die behoorlike invordering van provinsiale geld te beveilig, en dat die wette wat daarop betrekking het, behoorlik nagekom is;

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receipts into and the payments from the provincial revenue fund during the period from the first day of the financial year in question to the end of that month, and also showing the balances in the provincial revenue fund at the beginning and the end of each such period.

(2) As soon as practicable after the accounts have been closed in respect of any financial year, but in every case within six months after the close of the financial year, the accounting officer shall prepare, and submit to the provincial auditor, the following statements, namely—

- (a) detailed statements of receipts and expenditure on account of the provincial revenue fund, showing the amounts actually received and expended during the financial year compared with the estimates under each head and sub-head, together with explanations of any differences between the amounts appropriated and actually expended;
 - (b) statements of receipts and payments of all other moneys on account of the province;
 - (c) a statement showing the opening and closing balances of the provincial revenue fund;
 - (d) a statement of other moneys paid to the province showing the balances held by the province;
 - (e) such other statements as may be required by the provincial auditor.
- (3) Each statement and explanation mentioned in paragraph (a), (b), (c) or (d) of subsection (2) shall be signed by the accounting officer concerned.

16. (1) For each province there shall be a provincial auditor of accounts, who shall be an officer in the Department of Finance. Provincial auditor.

(2) The salary, any leave gratuity and any allowances (excluding reimbursive payments) payable to such an auditor as an officer in the public service shall be paid out of moneys appropriated by Parliament for the purpose.

(3) The auditor shall examine and audit the accounts of—

- (a) the province, subject to the provisions of this Act;
- (b) any institution or body the auditing of the accounts of which has been entrusted to him by an ordinance;
- (c) any other institution or body in respect of which he may be appointed as auditor by the administrator in terms of an ordinance.

(4) The accounts of the institutions or bodies contemplated in paragraphs (b) and (c) of subsection (3) shall be examined and audited by the auditor in accordance with the provisions of any law applicable to the auditing thereof in the province.

17. (1) The provincial auditor shall examine, enquire into and audit all the accounts of the accounting officer and of all persons entrusted with the receipt, custody or issue of provincial moneys, stamps, securities or stores. Examination and audit of accounts of provincial moneys, stamps, securities or stores.

(2) The executive committee may exempt from a detailed examination or audit by the provincial auditor, but not from a test audit, the whole or any portion of any of or all the accounts contemplated in subsection (1): Provided that nothing in this subsection contained shall be construed as preventing a provincial auditor from making a detailed examination or audit of any such accounts should he deem it necessary.

18. It shall be the duty of the provincial auditor to satisfy himself, subject to the provisions of section 17— Duty of provincial auditor in respect of provisions of any law, and vouchers.

- (a) that all reasonable precautions have been taken to safeguard the proper collection of provincial moneys, and that the laws relating thereto have been duly observed;

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- (b) dat alle uitreikings en betalings ooreenkomstig behoorlike magtiging geskied en met voldoende bewysstukke of bewys van betaling gestaaf word: Met dien verstande dat as 'n bewysstuk in enige opsig gebrekkig is of verloor of vernietig is, die administrateur, as hy genoeg neem met die verduideliking van die verantwoordelike persoon in diens van die provinsie, die bevel kan uitreik, waarby van die voorlegging van 'n bewysstuk afgesien word of wat 'n ander strekking het, wat onder die omstandighede nodig blyk, en elke sodanige bevel deur die provinsiale ouditeur aangeneem moet word asof aan die vereistes van hierdie artikel voldoen is.

Provinsiale
ouditeur kan
iemand in diens
van provinsie
ontbied, en
boeke en aan-
tekeninge aan-
vra en ondersoek.

19. By die uitoefening van sy bevoegdhede en die uitvoering van sy pligte kragtens hierdie Wet—

- (a) kan die provinsiale ouditeur by skriftelike kennisgewing iemand in diens van die provinsie aansê om op 'n tyd en plek in die kennisgewing vermeld, voor hom te verskyn en al die aantekeninge, boeke, bewysstukke en dokumente in die besit en onder die beheer van so iemand wat die provinsiale ouditeur vir die uitoefening van sy bevoegdhede en die uitvoering van sy pligte nodig ag, aan hom voor te lê;
- (b) het die provinsiale ouditeur, of iemand behoorlik deur hom daartoe gemagtig—
- (i) toegang tot alle aantekeninge, boeke, bewysstukke, dokumente, kontant, seëls, sekuriteite of voorrade in besit van iemand in diens van die provinsie;
- (ii) die reg om sonder betaling van gelde, ondersoek te laat doen in, en uittreksels te laat maak uit, 'n boek, dokument of aantekening in 'n kantoor van die provinsie;
- (c) kan die provinsiale ouditeur van iemand ten opsigte van wie hy dit goed ag om hom te ondervra, 'n eed of bevestiging afneem en onder eed of bevestiging ondervra in verband met die ontvangs of besteding van geld of die ontvangs of uitreiking van voorrade wat deur die bepalings van hierdie Wet geraak word, en in verband met alle ander aangeleenthede en sake vir sover dit nodig is vir die behoorlike uitvoering en uitoefening van die pligte en bevoegdhede waarmee hy belas en bekleed is.

Vergoedings-
vordering.

20. (1) Indien iemand wat in diens van 'n provinsie is of was—

- (a) versuim het om geld wat aan die provinsie verskuldig is en vir die invordering waarvan hy verantwoordelik is of was, in te vorder; of
- (b) vir 'n onbehoorlike uitbetaling van provinsiale geld of vir 'n uitbetaling van sodanige geld wat nie behoorlik gestaaf is nie, verantwoordelik is of was; of
- (c) vir 'n tekort in, of vir die vernietiging of beskadiging van, provinsiale geld of seëls, sekuriteite, voorrade of ander eiendom van die provinsie verantwoordelik is of was; of
- (d) deur versuim om 'n bepaalde plig uit te voer, die provinsie skade berokken het,
- en 'n aanneemlike verduideliking aangaande die versuim om in te vorder, onbehoorlike of nie behoorlik gestaafde uitbetaling, tekort, vernietiging, beskadiging of versuim om 'n plig uit te voer, nie binne 'n tydperk wat deur die provinsiale ouditeur bepaal word, aan hom verstrekkend word nie, kan hy die bedrag wat nie ingevorder is nie of die bedrag van die uitbetaling, tekort, skade of verlies of die waarde van die vernietigde eiendom, na gelang van die geval, of so 'n kleiner bedrag of laer waarde as wat hy onder die omstandighede goedvind, as

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- (b) that all issues and payments are made in accordance with the proper authority and are supported by sufficient vouchers or proof of payment: Provided that where a voucher is defective in any respect or has been lost or destroyed, the administrator, if satisfied with the explanation given by the responsible person in the employment of the province, may make such order, either dispensing with the production of a voucher or having some other purport, as in the circumstances may appear necessary, and every such order shall be accepted by the provincial auditor as satisfying the requirements of this section.

19. In the exercise of his powers and the performance of his duties under this Act—

Provincial auditor may summon person in employment of province, and call for and examine books and records.

- (a) the provincial auditor may, by notice in writing, require any person in the employment of the province to appear before him at a time and place named in the notice, and to produce to him all such records, books, vouchers and documents in the possession and under the control of such person as may appear to the provincial auditor necessary for the exercise of his powers and the performance of his duties;
- (b) the provincial auditor, or any person duly authorized thereto by him—
- (i) shall have access to all records, books, vouchers, documents, cash, stamps, securities or stores in the possession of any person in the employment of the province;
 - (ii) may, without payment of any fee, cause search to be made in, and extracts to be taken from, any book, document or record in any office of the province;
- (c) the provincial auditor may administer an oath or affirmation to, and examine upon oath or affirmation, any person whom he may think fit to examine, in connection with the receipt or expenditure of money or the receipt or issue of stores affected by the provisions of this Act, and in connection with all other matters and things in so far as it may be necessary for the due performance and exercise of the duties and powers vested in him.

20. (1) If any person who is or was in the employment of a province—

Surcharge.

- (a) has failed to collect any moneys owing to the province and for the collection of which he is or was responsible; or
- (b) is or was responsible for any improper payment of provincial moneys or for any payment of such moneys which is not duly vouched; or
- (c) is or was responsible for any deficiency in, or for the destruction of or any damage to, any provincial moneys or stamps, securities, stores or other property of the province; or
- (d) has caused the province any loss by a failure to carry out a specific duty,

and a proper explanation is not, within a period specified by the provincial auditor, furnished to such auditor with regard to such failure to collect, improper payment, payment not duly vouched, deficiency, destruction, damage or failure to carry out a duty, that auditor may surcharge against the said person the amount not collected or the amount of such payment, deficiency, damage or loss or the value of the property destroyed, as the case may be, or such lesser amount or value as he may

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'n vergoedingsvordering aan genoemde persoon opelê, en die bedrag van so 'n vergoedingsvordering is, behoudens die bepalings van subartikel (5), 'n skuld betaalbaar deur die persoon aan wie die vergoedingsvordering opgelê word.

(2) Die provinsiale ouditeur wat so 'n vergoedingsvordering opelê, moet die betrokke rekenpligtige beampte van dié vergoedingsvordering in kennis stel, en dié rekenpligtige beampte moet, behoudens die bepalings van subartikel (5), die bedrag daarvan verhaal op die persoon wat vir die betaling daarvan aanspreeklik is, en tensy die betrokke rekenpligtige beampte anders gelas, word die bedrag van so 'n vergoedingsvordering wat verskuldig is deur iemand in diens van die provinsie, deur aftrekkings van sy maandelikse salaris in gelyke maandelikse paaielemente van hoogstens een-vierde van sodanige salaris verhaal.

(3) Die bedrag van so 'n vergoedingsvordering kan deur die betrokke rekenpligtige beampte deur 'n aksie in 'n bevoegde hof verhaal word, en indien so 'n aksie ingestel word teen iemand wat in diens van die provinsie is, is die bepalings van subartikel (2) met betrekking tot aftrekkings van sy maandelikse salaris nie van toepassing nie.

(4) Die provinsiale ouditeur kan te eniger tyd 'n vergoedingsvordering terugtrek ten opsigte waarvan 'n aanneemlike verduideliking ontvang is of indien dit andersins blyk dat 'n vergoedingsvordering nie opgelê moes gewees het nie, en moet die betrokke rekenpligtige beampte onverwyld van so 'n terugtrekking van 'n vergoedingsvordering in kennis stel.

(5) (a) Iemand wat ontevrede is met 'n vergoedingsvordering wat aan hom deur die provinsiale ouditeur opgelê is, kan binne 'n tydperk van een maand nadat hy deur dié ouditeur van die vergoedingsvordering in kennis gestel is, of binne die verdere tydperk wat die administrateur toelaat, by die administrateur appêl aanteken, en die administrateur kan, na die verdere ondersoek wat nodig geag word, 'n bevel uitreik waarby gelas word dat die appellant geheel en al of ten dele, na gelang van wat billik en redelik blyk, van die vergoedingsvordering onthef word.

(b) Die provinsiale ouditeur word van elke sodanige bevel in kennis gestel.

(c) Die administrateur lê 'n volledige lys van alle vergoedingsvorderinge wat geheel en al of ten dele ooreenkomstig die bepalings van paragraaf (a) kwytkeskelde is, aan die provinsiale raad voor, so gou doenlik as die raad in sessie is of, as die raad nie in sessie is nie, binne sewe dae na die aanvang van sy eersvolgende sessie.

(6) Iemand aan wie 'n vergoedingsvordering opgelê is, kan, in plaas van kragtens paragraaf (a) van subartikel (5) by die administrateur appêl aan te teken, by 'n bevoegde hof aansoek doen, binne 'n tydperk van een maand nadat hy deur die provinsiale ouditeur skriftelik van die vergoedingsvordering in kennis gestel is, of binne die verdere tydperk wat die hof toelaat, om 'n bevel wat die vergoedingsvordering ter syde stel of verminder, en dié hof kan op so 'n aansoek, indien hy nie deur daardie ouditeur aan die hand van die omstandighede van die geval oortuig word nie dat die vergoedingsvordering tereg opgelê is of dat die bedrag daarvan juis is, 'n bevel uitreik waarby die vergoedingsvordering ter syde gestel of verminder word, na gelang van die geval.

Sertifikaat van provinsiale ouditeur van ondersoek van rekenings, en deursending van sy verslag aan administrateur en Minister van Finansies vir voorlegging.

21. (1) So gou doenlik na die einde van 'n boekjaar, maar in elke geval binne twaalf maande daarna, moet die provinsiale ouditeur die state vermeld in artikel 15 (2) ondersoek en hulle saam met sy sertifikaat en 'n verslag wat deur hom onderteken is, aan die administrateur deurstuur, wat die state en die verslag aan die provinsiale raad moet laat voorlê binne veertien dae nadat hy dit ontvang het, as die provinsiale raad in sessie is, of, as die provinsiale raad nie in sessie is nie, binne veertien dae na die aanvang van sy eersvolgende sessie.

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in the circumstances of the case deem fit, and the amount of any such surcharge shall, subject to the provisions of subsection (5), be a debt due from the person against whom the surcharge is made.

(2) The provincial auditor making any such surcharge shall notify the accounting officer concerned of that surcharge, and such accounting officer shall, subject to the provisions of subsection (5), recover the amount thereof from the person liable for the payment thereof, and unless the accounting officer concerned otherwise directs, the amount of any such surcharge which is due from a person in the employment of the province shall be recovered in equal monthly instalments by deductions from his monthly salary not exceeding one-fourth of such salary.

(3) The amount of any such surcharge may be recovered by the accounting officer concerned by action in any competent court, and in the event of any such action being instituted against a person who is in the employment of the province, the provisions of subsection (2) with regard to deductions from his monthly salary shall not apply.

(4) The provincial auditor may at any time withdraw a surcharge in respect of which a satisfactory explanation has been received or if it otherwise appears that no surcharge should have been made, and shall forthwith notify the accounting officer concerned of any such withdrawal of a surcharge.

(5) (a) Any person who is dissatisfied with any surcharge made against him by the provincial auditor may within a period of one month after he has been notified by such auditor of the surcharge, or within such further period as the administrator may allow, appeal to the administrator and, after such further investigation as may be considered necessary, the administrator may make an order directing that the appellant be released from the surcharge, either wholly or partly, as may appear to be just and reasonable.

(b) The provincial auditor shall be informed of every such order.

(c) The administrator shall present a complete list of all surcharges remitted wholly or partly in accordance with the provisions of paragraph (a) to the provincial council as soon as possible if the council is in session, or, if the council is not in session, within seven days after the commencement of its next ensuing session.

(6) Any person against whom a surcharge has been raised, may, instead of appealing to the administrator under paragraph (a) of subsection (5), apply to any court of competent jurisdiction within a period of one month after he has been notified in writing by the provincial auditor of the surcharge, or within such further period as the court may allow, for an order setting aside or reducing the surcharge, and such court may on any such application, if not satisfied by that auditor on the merits of the case that the surcharge was rightly imposed, or that the amount thereof is correct, make an order setting aside the surcharge or reducing it, as the case may be.

21. (1) As soon as possible after the close of a financial year, but in every case within twelve months thereafter, the provincial auditor shall examine the statements mentioned in section 15 (2) and transmit them, together with his certificate and a report signed by him, to the administrator, who shall cause the statements and the report to be presented to the provincial council within fourteen days after the receipt thereof by him, if the provincial council is in session, or, if the provincial council is not in session, within fourteen days after the commencement of its next ensuing session.

Certificate of provincial auditor of examination of accounts, and transmission of his report to administrator and Minister of Finance for presentation to

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aan provinsiale raad en Parlement onder-skeidelik.

(2) Die provinsiale ouditeur stuur terselfdertyd 'n afskrif van die verslag vermeld in subartikel (1) aan die Minister van Finansies, wat dit in die Senaat en in die Volksraad laat ter Tafel lê binne veertien dae nadat hy dit ontvang het, as die Parlement in gewone sessie is, of, as die Parlement nie in gewone sessie is nie, binne veertien dae na die aanvang van sy eersvolgende gewone sessie.

Bykomende pligte van provinsiale ouditeur in verband met verslag oor rekenings.

22. (1) Wanneer die provinsiale ouditeur oor rekenings verslag doen soos in hierdie Wet beoog word, moet hy die aandag vestig op—

- (a) elke geval ten opsigte waarvan dit vir hom blyk dat 'n toekenning oorskry is of aangewend is vir 'n ander diens of doel as dié waarvoor dit bedoel was;
- (b) 'n vergoedingsvordering wat kragtens artikel 20 opgelê, kwytgestel of op 'n ander wyse mee gehandel is;
- (c) enige besondere ouditeringsaangeleentheid wat uit dié rekenings voortspruit.

(2) 'n Uitbetaling uit die provinsiale inkomstefonds wat strydig met 'n bepaling van die een of ander wet is, moet deur die provinsiale ouditeur as ongemagtigde uitgawe in sy verslag vermeld word, en die provinsiale inkomstefonds word nie met die bedrag van daardie uitgawe belas nie alvorens magtiging daarvoor ingevolge 'n wet verleen is.

Voorskrifte en reëls deur provinsiale ouditeur.

23. Die provinsiale ouditeur kan voorskrifte en reëls uitreik vir die verrigting van die huishoudelike sake van sy kantoor en kan vorms voorskryf vir die leiding van die rekenpligtige beampte by die opstel en voorlegging van sy periodieke rekenings vir ondersoek soos by hierdie Wet vereis: Met dien verstande dat alle sodanige vorms onderworpe is aan die goedkeuring van die uitvoerende komitee.

Afwesigheid van provinsiale ouditeur.

24. Pligte en bevoegdhede by hierdie Wet aan 'n provinsiale ouditeur opgedra of verleen, word in sy afwesigheid, om watter rede ook al, uitgevoer en uitgeoefen deur die mees senior aanwesige beampte in sy kantoor, en dié beampte word geag die waarnemende provinsiale ouditeur gedurende sodanige afwesigheid te wees.

Koste van ouditering.

25. Die koste van die ouditering van die rekenings van die provinsie, uitgesonderd koste wat ingevolge artikel 16 (2) betaal word uit geld deur die Parlement bewillig, word uit die provinsiale inkomstefonds bestry.

Personeel van provinsiale ouditeur.

26. Die provinsiale ouditeur verrig die werksaamhede wat by hierdie Wet aan hom opgedra word met die hulp van persone wat, behoudens die wette op die Staatsdiens, deur die provinsiale sekretaris aangewys word, en dié persone staan onder die regstreekse beheer van die provinsiale ouditeur, onderworpe aan die administrateur.

Ooreenkoms vir verkryging van leweransies en dienste en vir die vervreemding of verhuring van eiendom van provinsie.

27. (1) 'n Ooreenkoms met iemand vir die verkryging van leweransies en dienste vir die provinsie en vir die vervreemding of verhuring van eiendom van die provinsie word deur die uitvoerende komitee aangegaan.

(2) Geen vrystelling, kondonering of skikking ten opsigte van of wysiging van 'n ooreenkoms wat ingewolge subartikel (1) aangegaan is, wat tot nadeel van die provinsie kan strek, word verleen, aangegaan of gemaak sonder die voorafgaande goedkeuring van die uitvoerende komitee nie.

Delegering van bevoegdhede.

28. (1) Die uitvoerende komitee kan 'n bevoegdheid of plig by artikel 4 (4) of 27 (1) hom verleen of aan hom opgelê, aan die provinsiale sekretaris of 'n ander persoon in diens van die provinsie deleger, maar word nie van 'n aldus gedelegeerde bevoegdheid ontdoen nie, en kan 'n beslissing van genoemde sekretaris of persoon wysig of intrek.

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(2) The provincial auditor shall, at the same time, transmit a copy of the report mentioned in subsection (1) to the Minister of Finance, who shall cause it to be laid upon the Table in the Senate and in the House of Assembly within fourteen days after the receipt thereof by him, if Parliament is in ordinary session, or, if Parliament is not in ordinary session, within fourteen days after the commencement of its next ensuing ordinary session.

provincial council
and Parliament
respectively.

22. (1) In reporting on any accounts as contemplated in this Act the provincial auditor shall call attention to—

Additional duties
of provincial
auditor in
reporting on
accounts.

- (a) every case in respect of which it appears to him that a grant has been exceeded or has been applied to any service or used for any purpose other than that for which it was intended;
- (b) any surcharge raised, remitted or dealt with in any way under section 20;
- (c) any special question of audit arising from such accounts.

(2) Any payment made from the provincial revenue fund which is inconsistent with a provision of any law shall be reported by the provincial auditor as unauthorized expenditure in his report, and the provincial revenue fund shall not be charged with the amount of such expenditure until authority therefor has been granted in terms of a law.

23. The provincial auditor may make orders and rules for the conduct of the internal business of his office and may prescribe forms for the guidance of the accounting officer in the making up and rendering of his periodical accounts for examination as required by this Act: Provided that all such forms shall be subject to the approval of the executive committee.

Orders and rules
by provincial
auditor.

24. Any duties imposed and powers conferred on a provincial auditor by this Act, shall, in his absence for any reason, be performed and exercised by the most senior officer present in his office, and such officer shall be deemed to be the acting provincial auditor during such absence.

Absence of
provincial auditor.

25. The cost of the audit of the accounts of the province, excluding costs which in terms of section 16 (2) shall be paid out of moneys appropriated by Parliament, shall be defrayed from the provincial revenue fund.

Cost of audit.

26. The provincial auditor shall perform the functions assigned to him by this Act with the assistance of persons designated, subject to the laws governing the public service, by the provincial secretary, and such persons shall be under the direct control of the provincial auditor, subject to the administrator.

Staff of
provincial auditor.

27. (1) Any agreement with a person for the procurement of supplies and services for the province and for the disposal or letting of property of the province shall be concluded by the executive committee.

Agreements for
procurement of
supplies and
services and for the
disposal or letting
of property of
province.

(2) No exemption, condonation or settlement in respect of or amendment of an agreement concluded in terms of subsection (1) which may be to the prejudice of the province shall be granted, negotiated or made without the prior approval of the executive committee.

28. (1) The executive committee may delegate any power conferred or duty imposed on it by section 4 (4) or 27 (1) to the provincial secretary or any other person employed by the province, but shall not be divested of any power so delegated, and may amend or withdraw any decision of the said secretary or person.

Delegation of
powers.

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(2) Die provinsiale sekretaris kan, met die goedkeuring van die uitvoerende komitee, 'n bevoegdheid of plig by of kragtens hierdie Wet hom verleen of aan hom opgelê, aan iemand in die diens van die provinsie delegeer.

Regulasies en voorskrifte.

29. (1) Die Staatspresident kan regulasies (wat Provinsiale Finansiële Regulasies heet) uitvaardig wat—

- (a) die pligte en verantwoordelikhede van rekenpligtige beamptes voorskryf;
- (b) die pligte en verantwoordelikhede van ontvangers van provinsiale geld voorskryf;
- (c) voorsiening maak vir die stelsel wat gevolg moet word by die invordering, ontvangs, bank, bewaring, uitbetaling, besteding, verantwoording en beheer van en toesig oor provinsiale geld, en, in die algemeen, vir die beter beheer van die provinsiale inkomstefonds;
- (d) in die algemeen vir die beter uitvoering van die bepalings van hierdie Wet en vir die bereiking van die oogmerke daarvan voorsiening maak.

(2) Die uitvoerende komitee kan regulasies uitvaardig wat voorsiening maak vir die instelling, samestelling en werksaamhede van 'n raad (wat 'n provinsiale tenderraad heet) om hom by die uitoefening van sy bevoegdhede en die uitvoering van sy pligte ten opsigte van die verkryging van leweransies en dienste vir en ten behoeve van die provinsie en die vervreemding en verhuring van roerende goed van die provinsie behulpsaam te wees, wat die prosedure reël wat so 'n raad by die uitvoering van sy pligte moet nakom, wat bepaal dat leweransies en dienste nie vir of ten behoeve van die provinsie verkry, en roerende goed van die provinsie nie vervreem word nie behalwe deur bemiddeling van so 'n raad of op die ander wyse wat in sodanige regulasies voorgeskryf of daarvolgens bepaal word, en, in die algemeen, wat vir bykomstige aangeleenthede voorsiening maak.

(3) Die uitvoerende komitee kan van tyd tot tyd voorskrifte (wat provinsiale voorskrifte heet) uitreik wat nie met die Provinsiale Finansiële Regulasies strydig is nie, met betrekking tot die vorm van begrotings wat vir voorlegging aan die provinsiale raad vereis word, die invordering, ontvangs, bank, bewaring, uitbetaling, besteding, verantwoording en beheer van en toesig oor provinsiale geld, en die beheer van en voorraad-opname van sekuriteite, seëls, voorrade of ander eiendom.

Herroeping van artikels 5, 24 en 26 van Wet 38 van 1945, en voorbehoude.

30. (1) Behoudens die bepalings van subartikel (2) van hierdie artikel, word artikels 5, 24 en 26 van die Konsolidasie- en Wysigingswet op Finansiële Verhoudings, 1945 (hieronder die Hoofwet genoem), hierby herroep.

(2) Iets gedoen kragtens 'n bepaling van 'n artikel wat by subartikel (1) herroep word, word geag kragtens die ooreenstemmende bepaling van hierdie Wet gedoen te wees.

Wysiging van artikel 6 van Wet 38 van 1945, soos vervang deur artikel 1 van Wet 77 van 1971.

31. Artikel 6 van die Hoofwet word hierby gewysig deur in paragraaf (a) van subartikel (2) die syfer „5” te vervang deur die woorde „6 van die Wet op Provinsiale Finansies en Oudit, 1972”.

Wysiging van artikel 11 van Wet 38 van 1945, soos gewysig deur artikel 10 van Wet 80 van 1959.

32. Artikel 11 van die Hoofwet word hierby gewysig—

- (a) deur in subartikel (1) die woord „vyf” te vervang deur die woorde „6 van die Wet op Provinsiale Finansies en Oudit, 1972,”; en
- (b) deur die laaste sin van genoemde subartikel (1) deur die volgende voorbehoudbepaling te vervang: „Met dien verstande dat die Tesourie 'n korter tydperk as vyftien jaar kan bepaal vir die terugbetaling van 'n lening wat vir die aanleg van 'n pad toegestaan is.”.

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(2) The provincial secretary may, with the approval of the executive committee, delegate any power conferred or any duty imposed on him by or under this Act, to a person employed by the province.

29. (1) The State President may make regulations (to be known as Provincial Financial Regulations)—

Regulations and instructions.

- (a) prescribing the duties and responsibilities of accounting officers;
- (b) prescribing the duties and responsibilities of receivers of provincial moneys;
- (c) providing for the system which shall be observed in the collection, receipt, banking, custody, issue, expenditure, care, management and control of provincial moneys, and, in general, for the better control of the provincial revenue funds;
- (d) providing in general for the better carrying out of the provisions of this Act and the achievement of the objects thereof.

(2) The executive committee may make regulations providing for the establishment, constitution and functions of a board (to be called a provincial tender board) to assist it in the exercise of its powers and the performance of its duties in respect of the procurement of supplies and services for and on behalf of the province and the disposal and letting of movable property of the province, governing the procedure to be observed by such a board in the performance of its duties, providing that supplies and services shall not be procured for or on behalf of the province, and movable property of the province shall not be disposed of, except through the agency of such board or in such other manner as may be prescribed in or determined in accordance with such regulations and, generally, providing for matters incidental thereto.

(3) The executive committee may from time to time issue instructions (to be known as provincial instructions) not inconsistent with any Provincial Financial Regulations, relating to the form of the estimates required for presentation to the provincial council, the collection, receipt, banking, custody, issue, expenditure, care, management and control of provincial moneys and the control and stock-taking of securities, stamps, stores or other property.

30. (1) Subject to the provisions of subsection (2) of this section, sections 5, 24 and 26 of the Financial Relations Consolidation and Amendment Act, 1945 (hereinafter referred to as the principal Act), are hereby repealed.

Repeal of sections 5, 24 and 26 of Act 38 of 1945, and savings.

(2) Anything done under any provision of a section repealed by subsection (1) shall be deemed to have been done under the corresponding provision of this Act.

31. Section 6 of the principal Act is hereby amended by the substitution in paragraph (a) of subsection (2) for the figure "5" of the words "6 of the Provincial Finance and Audit Act, 1972".

Amendment of section 6 of Act 38 of 1945, as substituted by section 1 of Act 77 of 1971.

32. Section 11 of the principal Act is hereby amended—

- (a) by the substitution in subsection (1) for the word "five" of the words "6 of the Provincial Finance and Audit Act, 1972"; and
- (b) by the substitution for the last sentence of the said subsection (1) of the following proviso: "Provided that the Treasury may determine a period of less than fifteen years for the repayment of any such advance as is made for the construction of any road."

Amendment of section 11 of Act 38 of 1945, as amended by section 10 of Act 80 of 1959.

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Wysiging van
artikel 12 van
Wet 38 van 1945.

33. Artikel 12 van die Hoofwet word hierby gewysig deur in subartikel (3) die woord „vyf” te vervang deur die woorde „6 van die Wet op Provinsiale Finansies en Oudit, 1972.”.

Wysiging van
artikel 88 van
Wet 32 van 1961.

34. Artikel 88 van die Grondwet van die Republiek van Suid-Afrika, 1961, word hierby gewysig—

(a) deur subartikel (1) deur die volgende subartikel te vervang:

„(1) In elke provinsie is daar ’n provinsiale inkomstefonds waarin gestort word alle inkomste soos omskryf in artikel 1 van die Wet op Provinsiale Finansies en Oudit, 1972.”; en

(b) deur subartikel (2) deur die volgende subartikel te vervang:

„(2) Geen geld word uit ’n provinsiale inkomstefonds getrek nie, behalwe ooreenkomstig ’n wet van die Parlement.”.

Herroeping van
artikel 91 van
Wet 32 van 1961,
en voorbehoude.

35. (1) Behoudens die bepalings van subartikel (2) van hierdie artikel, word artikel 91 van die Grondwet van die Republiek van Suid-Afrika, 1961, hierby herroep.

(2) Iets wat kragtens ’n bepaling van genoemde artikel 91 gedoen is, uitgesonderd ’n regulasie daarkragtens uitgevaardig, maar ook iets wat kragtens so ’n regulasie gedoen is, word geag kragtens die ooreenstemmende bepaling van hierdie Wet gedoen te wees.

Kort titel en
inwerkingtreding.

36. Hierdie Wet heet die Wet op Provinsiale Finansies en Oudit, 1972, en tree in werking op die eerste dag van April 1972.

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33. Section 12 of the principal Act is hereby amended by the substitution in subsection (3) for the word "five" of the words "6 of the Provincial Finance and Audit Act, 1972".

Amendment of
section 12 of
Act 38 of 1945.

34. Section 88 of the Republic of South Africa Constitution Act, 1961, is hereby amended—

Amendment of
section 88 of
Act 32 of 1961.

- (a) by the substitution for subsection (1) of the following subsection:

"(1) There shall in every province be a provincial revenue fund into which shall be paid all revenues as defined in section 1 of the Provincial Finance and Audit Act, 1972."; and

- (b) by the substitution for subsection (2) of the following subsection:

"(2) No moneys shall be withdrawn from a provincial revenue fund except in accordance with an Act of Parliament."

35. (1) Subject to the provisions of subsection (2) of this section, section 91 of the Republic of South Africa Constitution Act, 1961, is hereby repealed.

Repeal of
section 91 of
Act 32 of 1961,
and savings.

(2) Anything done under any provision of the said section 91, except any regulation made thereunder, but also anything done under any such regulation, shall be deemed to have been done under the corresponding provision of this Act.

36. This Act shall be called the Provincial Finance and Audit Act, 1972, and shall come into operation on the first day of April, 1972.

Short title and
commencement.

