



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. 534.

31 Maart 1977.

Hierby word bekend gemaak dat die Staatspresident sy goedkeuring gegee het aan die onderstaande Wet wat hierby ter algemene inligting gepubliseer word:—

No. 48 van 1977: Wet op Finansies en Rekenings van die Spoorweë en Hawens, 1977.

No. 534.

31 March 1977.

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

No. 48 of 1977: Railways and Harbours Finances and Accounts Act, 1977.

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RAILWAYS AND HARBOURS FINANCES AND
ACCOUNTS ACT, 1977.

ACT

To provide for the regulation of the collection, receipt, control, custody and issue of the money, and the receipt, custody and control of the property, of the South African Railways and Harbours Administration; the raising and repayment of loans by the General Manager of the South African Railways and Harbours; the regulation of the Railway and Harbour Fund and Account; the auditing of the accounts thereof; and matters incidental thereto.

(English text signed by the State President.)
(Assented to 29 March 1977.)

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

Definitions.

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

- (i) "accounting officer" means the General Manager; (xvii)
- (ii) "additional estimates of expenditure" means the estimates of additional expenditure from the Fund submitted to Parliament in respect of expenditure on the services of the Administration, for the payment of which no moneys, or insufficient moneys, have been appropriated by an Appropriation Act in the financial year concerned; (i)
- (iii) "Administration" means the authority that, in terms of the Railway Board Act, 1962 (Act No. 73 of 1962), administers and works the railways, harbours, airways and pipelines of the Republic and the subsidiary services in connection therewith; (ii)
- (iv) "Appropriation Act" means an Act by which Parliament approves an appropriation or an additional appropriation of moneys from the Fund; (vi)
- (v) "Auditor-General" means the person appointed as such in terms of section 41 of the Exchequer and Audit Act, 1975 (Act No. 66 of 1975); (xvi)
- (vi) "Bank" means the South African Reserve Bank as defined in section 1 of the South African Reserve Bank Act, 1944 (Act No. 29 of 1944); (iii)
- (vii) "estimates of expenditure" means estimates of anticipated expenditure from the Fund on the services of the Administration for a financial year, which are submitted to Parliament, also estimates of supplementary expenditure on such services for that financial year for which it is deemed necessary to make provision after the first-mentioned estimates have been submitted to Parliament but before they have been approved; (iv)
- (viii) "financial year" means the period from 1 April in any year to 31 March in the next succeeding year; (vii)

WET

Om voorsiening te maak vir die reëling van die invordering, ontvangs, beheer, bewaring en uitbetaling van die geld, en die ontvangs, bewaring en beheer van die eiendom, van die Suid-Afrikaanse Spoorweg- en Haweadministrasie; die aangaan en terugbetaling van lenings deur die Hoofbestuurder van die Suid-Afrikaanse Spoorweë en Hawens; die reëling van die Spoorweg- en Hawefonds en -rekening; die ouditering van die rekenings daarvan; en aangeleenthede wat daarmee in verband staan.

*(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 29 Maart 1977.)*

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

1. Tensy uit die samehang anders blyk, beteken in hierdie Wet Woordomskrywing. en enige regulasie of instruksie daarkragtens uitgevaardig—

- (i) „addisionele begroting van uitgawe” ’n begroting van addisionele uitgawe uit die Fonds wat aan die Parlement voorgelê word ten opsigte van uitgawe aan die dienste van die Administrasie vir die betaling waarvan daar nie reeds by ’n Begrotingswet in die betrokke boekjaar geld bewillig is of voldoende geld bewillig is nie; (ii)
- (ii) „Administrasie” die gesag wat kragtens die Spoorwegraadwet, 1962 (Wet No. 73 van 1962) die spoorweë, hawens, lugdienste en pyleidings van die Republiek, en die hulpdienste in verband daarmee, administreer en eksploiteer; (iii)
- (iii) „Bank” die Suid-Afrikaanse Reserwebank soos omskryf in artikel 1 van die Wet op die Suid-Afrikaanse Reserwebank, 1944 (Wet No. 29 van 1944); (vi)
- (iv) „begroting van uitgawe” ’n begroting van verwagte uitgawe uit die Fonds aan die dienste van die Administrasie vir ’n boekjaar, wat aan die Parlement voorgelê word, en ook ’n begroting van aanvullende uitgawe aan sodanige dienste vir daardie boekjaar ten opsigte waarvan dit nodig geag word om voorsiening te maak nadat eersgenoemde begroting aan die Parlement voorgelê is maar voordat dit goedgekeur is; (vii)
- (v) „begrotingshoof” een van die hoofde van uitgawe aangetoon in die bylaes by ’n Begrotingswet; (xx)
- (vi) „Begrotingswet” ’n wet waarby die Parlement ’n bewilliging of ’n addisionele bewilliging van uitgawe uit die Fonds goedgekeur het; (iv)
- (vii) „boekjaar” die tydperk van 1 April in ’n jaar tot 31 Maart in die daaropvolgende jaar; (viii)
- (viii) „departementshoof of -subhoof” (ook „hoof of subhoof van departement” genoem) enigeen van die amptenare wat as sodanig omskryf word in regulasie no. 1 (2) van

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- (ix) "Fund" or "the Fund" means the Railway and Harbour Fund established in terms of section 99 of the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961), and a reference to the Railway and Harbour Account shall include a reference to the account of the Fund; (x)
- (x) "General Manager" means the officer appointed as General Manager of the South African Railways and Harbours or anybody lawfully acting in that capacity, and also an officer who by regulation or by the Administration is authorised to perform one or more of the duties imposed upon the General Manager by law or regulation; (xiii)
- (xi) "head or sub-head of department" means any of the officers defined as such in Regulation No. 1 (2) of the Staff Regulations framed under section 32 of the Railways and Harbours Service Act, 1960 (Act No. 22 of 1960); (viii)
- (xii) "Minister" means the Minister of Transport; (xv)
- (xiii) "moneys of the Administration" means all moneys that in terms of section 3 (1) of this Act must be deposited into the Railway and Harbour Account; (xii)
- (xiv) "Part Appropriation Act" means an Act contemplated in the first proviso to section 4 (1); (xi)
- (xv) "property of the Administration" means all property of which the Administration is the owner or which is under its control; (ix)
- (xvi) "Public Debt Commissioners" means the persons mentioned in section 2 (1) of the Public Debt Commissioners Act, 1969 (Act No. 2 of 1969); (xix)
- (xvii) "revenue" means all amounts earned from the services set out in the Administration's Classification of Revenue, as compiled in terms of section 9, including interest, rentals and miscellaneous receipts of the nature specified in the Classification of Revenue; (xiv)
- (xviii) "State Revenue Fund" means the fund mentioned in section 98 of the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961); (xviii)
- (xix) "Treasury" means the central financial authority in the Public Service which is incorporated in the Department of Finance mentioned in the Public Service Act, 1957 (Act No. 54 of 1957), and whose powers in relation to a particular matter are exercised by the Minister of Finance or an officer in that Department who, by virtue of the arrangement of the work in that Department, deals with that matter; (xx)
- (xx) "vote" means one of the heads of expenditure shown in the schedules to an Appropriation Act. (v)

CHAPTER I

REVENUE, EXPENDITURE AND ACCOUNTING SYSTEM

Accounts of the
Fund.

2. (1) There shall be kept in the books of the Administration in respect of the Fund—

- (a) Revenue Accounts for each individual main and subsidiary service of the Administration—
 - (i) which shall be credited with all revenue directly earned by, or accrued as a result of the operation of, the service concerned;
 - (ii) from which all maintenance, operating and depreciation costs incurred by or on behalf of the service concerned shall be defrayed; and
 - (iii) which shall show the gross surplus or deficit of each of the services mentioned;
- (b) Net Revenue Accounts for each of the main services which shall show the net surplus or net deficit of each

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- die Personeelregulasies opgestel ingevolge artikel 32 van die Wet op Spoorweg- en Hawediens, 1960 (Wet No. 22 van 1960); (xi)
- (ix) „eiendom van die Administrasie” alle eiendom waarvan die Administrasie die eienaar is of wat onder sy beheer is; (xv)
- (x) „Fonds” of „die Fonds” die Spoorweg- en Hawefonds ingestel kragtens artikel 99 van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961) en ’n verwysing na die Spoorweg- en Hawerekening sluit ’n verwysing na die rekening van die Fonds in; (ix)
- (xi) „Gedeeltelike Begrotingswet” ’n wet beoog in die eerste voorbehoudsbepaling by artikel 4 (1); (xiv)
- (xii) „gelde van die Administrasie” alle gelde wat ingevolge artikel 3 (1) van hierdie Wet in die Spoorweg- en Hawerekening gestort moet word; (xiii)
- (xiii) „Hoofbestuurder” die amptenaar aangestel as Hoofbestuurder van die Suid-Afrikaanse Spoorweë en Hawens of iemand wat wettig in daardie hoedanigheid waarneem, en ook ’n amptenaar wat by regulasie of deur die Administrasie gemagtig is om een of meer van die pligte deur ’n Wet of regulasie aan die Hoofbestuurder opgelê, te verrig; (x)
- (xiv) „inkomste” alle bedrae verdien uit die dienste uiteengesit in die Administrasie se Klassifikasie van Inkomste, soos opgestel ingevolge die bepalings van artikel 9, met inbegrip van rente, huurgelde en diverse ontvangste van die aard wat in die Klassifikasie van Inkomste gespesifiseer word; (xvii)
- (xv) „Minister” die Minister van Vervoer; (xii)
- (xvi) „Ouditeur-generaal” die persoon wat ingevolge artikel 41 van die Skatkis- en Ouditwet, 1975 (Wet No. 66 van 1975) as sodanig aangestel is; (v)
- (xvii) „rekenpligtige beampte” die Hoofbestuurder; (i)
- (xviii) „Staatsinkomstefonds” die Fonds vermeld in artikel 98 van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961); (xviii)
- (xix) „Staatskuldkommissaris” die persone vermeld in artikel 2 (1) van die Wet op die Staatskuldkommissaris, 1969 (Wet No. 2 van 1969); (xvi)
- (xx) „Tesourie” die sentrale finansiële gesag in die Staatsdiens wat gesetel is in die Departement van Finansies vermeld in die Staatsdienswet, 1957 (Wet No. 54 van 1957), en wie se bevoegdhede met betrekking tot die een of ander aangeleentheid uitgeoefen word deur die Minister van Finansies of ’n beampte in daardie Departement wat, uit hoofde van die indeling van werk in daardie Departement, met daardie aangeleentheid handel. (xix)

HOOFSTUK I

INKOMSTE, UITGAWE EN REKENINGSTELSEL

2. (1) Die Administrasie hou in sy boeke ten opsigte van die Rekenings van die Fonds— Fonds.

- (a) Inkomsterekenings vir elke afsonderlike hoof- en hulpdiens van die Administrasie—
- (i) wat gekrediteer word met alle inkomste regstreeks verdien deur of wat toegeval het as gevolg van die bedryf van die betrokke diens;
- (ii) waaruit alle onderhouds-, bedryfs- en waardeverminderingskoste aangegaan deur of ten behoeve van die betrokke diens bestry word; en
- (iii) wat die bruto surplus of tekort van elk van die genoemde dienste aantoon;
- (b) Netto-inkomsterekenings vir elk van die hoofdienste wat die netto surplus of netto tekort van elk daarvan aantoon

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- service after all interest payments and receipts, the net deficits and surpluses of subsidiary services (where applicable) and all other expenditure and receipts of the main service concerned have been brought to account;
- (c) a Net Revenue Appropriation Account which shall show the final result of working (net surplus or deficit) of the services of the Administration as a whole, after bringing to account the appropriations that the Administration is required by law to make for specified purposes and the appropriations from anticipated surplus revenue for which provision has been made in the Appropriation Act;
 - (d) a Capital Account which shall show the moneys borrowed in terms of Chapter II of this Act and the provisions of any other law, as well as receipts from other sources, and the expenditure chargeable to this account;
 - (e) an account of the Betterment Fund which is credited with contributions appropriated by law, and which is debited with expenditure on works of a betterment nature for which money has been appropriated by law from the Betterment Fund;
 - (f) an account of the General Renewals Fund which is credited with contributions appropriated by law from revenue, and which is debited with expenditure chargeable to this Fund in connection with the replacement, renewal, withdrawal and acquisition of assets;
 - (g) an account of the General Insurance Fund which is credited with premiums and interest appropriated by law from revenue and net revenue respectively, and which is debited with expenditure on specified insurance risks;
 - (h) accounts in respect of such other funds and reserves for which moneys are appropriated by law.

(2) The Administration shall keep the accounts of any other funds established by law, the control of which is entrusted to it in terms of the laws concerned.

The Railway and
Harbour Account.

3. (1) The Administration shall maintain at the Bank an account entitled "the Railway and Harbour Account", into which shall be deposited all revenue of the Administration as well as all other receipts from whatever source arising, including the receipts of the Capital Account mentioned in section 2 (1) (d) and of the funds mentioned in section 2 (2), and from which shall be drawn all moneys necessary to meet expenditure and payments for which the Administration is, or may become, liable on behalf of the Fund and the funds mentioned in section 2 (2) and for other purposes: Provided that no moneys shall be drawn from the Railway and Harbour Account to meet expenditure chargeable to the Fund, unless—

- (a) the expenditure has been provided for under appropriation made by law;
- (b) the moneys have been made available by the Minister in terms of section 7; or
- (c) the expenditure is chargeable to the funds and reserves mentioned in sections 2 (1) (f), (g) and (h) for which moneys have previously been appropriated.

(2) Nothing in this section contained shall be construed as preventing the Administration from meeting from revenue in the first instance the cost of the services for which it is responsible and for which sums have been appropriated by Parliament, and amounts so advanced shall be adjusted and repaid to revenue before the close of the financial year concerned.

Appropriation of
moneys in the
Fund, estimates
of expenditure
and revenue.

4. (1) The moneys in the Fund shall, in compliance with the provisions of section 99 of the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961), be appropriated by Parliament by an Appropriation Act for the requirements of the Administration: Provided that until such time as provision has been made in respect of a financial year for such requirements in an Appropriation Act, Parliament may, subject to the provisions of

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nadat alle rentebetalinge en -ontvangste, die netto tekorte en surplusse op hulpdienste (waar van toepassing) en alle ander uitgawe en ontvangste van die betrokke hoofdiens in rekening gebring is;

- (c) 'n Aanwendingsrekening van netto inkomste, wat die gesamentlike eindbedryfsresultaat (netto surplus of tekort) van al die dienste van die Administrasie aantoon nadat die aanwendings wat die Administrasie by wet verplig is om vir bepaalde doeleindes te maak en die aanwendings uit verwagte surplusinkomste waarvoor voorsiening in die Begrotingswet gemaak is, in rekening gebring is;
- (d) 'n Kapitaalrekening wat die gelde geleen ingevolge Hoofstuk II van hierdie Wet en die bepalings van enige ander wet, asook ontvangste uit ander bronne, en die uitgawe ten laste van hierdie rekening aantoon;
- (e) 'n rekening van die Verbeteringsfonds wat met by wet bewilligde bydraes gekrediteer word, en wat met uitgawe aan werke van 'n verbeteringsaard waarvoor geld by wet uit die Verbeteringsfonds bewillig is, gedebiteer word;
- (f) 'n rekening van die Algemene Vernuwingsfonds wat met by wet bewilligde bydraes uit inkomste gekrediteer word, en wat met uitgawe ten laste van hierdie Fonds in verband met die vervanging, vernuwing, onttrekking en verkryging van bates gedebiteer word;
- (g) 'n rekening van die Algemene Versekeringsfonds wat met by wet bewilligde premies en rente uit onderskeidelik inkomste en netto inkomste gekrediteer word, en wat met uitgawe aan bepaalde versekeringsrisiko's gedebiteer word;
- (h) rekenings ten opsigte van sodanige ander fondse en reserwes waarvoor gelde by wet bewillig word.

(2) Die Administrasie moet die rekenings hou van enige ander by wet ingestelde fondse waarvan die beheer ingevolge die betrokke wette aan hom opgedra is.

3. (1) Die Administrasie moet by die Bank 'n rekening met die naam „die Spoorweg- en Hawerekening” hou waarin sowel alle inkomste van die Administrasie as alle ander ontvangste, uit watter bron ook al, insluitende die ontvangste van die kapitaalrekening in artikel 2 (1) (d) gemeld en van die fondse in artikel 2 (2) gemeld, gestort word, en waaruit alle geld wat nodig is vir die bestryding van uitgawe en betalings waarvoor die Administrasie namens die Fonds en die fondse in artikel 2 (2) gemeld en vir ander doeleindes aanspreeklik is of word, getrek word. Met dien verstande dat geen geld uit die Spoorweg- en Hawerekening getrek word om uitgawe te bestry wat die Fonds ten laste kom nie, tensy—

Die Spoorweg- en
Hawerekening.

- (a) voorsiening vir die uitgawe by wetlike bewilliging gemaak is;
- (b) die geld ingevolge artikel 7 deur die Minister beskikbaar gestel is; of
- (c) die uitgawe die reeds bewilligde fondse en reserwes in artikels 2 (1) (f), (g) en (h) gemeld ten laste kom.

(2) Geen bepaling van hierdie artikel word so uitgelê nie dat dit die Administrasie belet om in die eerste plek uit inkomste te betaal vir die dienste waarvoor hy verantwoordelik is en waarvoor bedrae deur die Parlement bewillig is, en bedrae aldus voorgeskiet, moet voor die afsluiting van die betrokke boekjaar verreken en aan inkomste terugbetaal word.

4. (1) Die geld in die Fonds word ingevolge die bepalings van artikel 99 van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961), deur die Parlement by 'n Begrotingswet vir die behoeftes van die Administrasie bewillig. Met dien verstande dat tot tyd en wyl voorsiening in 'n Begrotingswet vir dié behoeftes ten opsigte van 'n boekjaar gemaak is, die Parlement, behoudens die bepalings van subartikel

Bewilliging van
geld in die
Fonds, begrotings
van uitgawe en
beraming van
inkomste.

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subsection (2), by a Part Appropriation Act, appropriate out of the Fund a portion of the moneys necessary for such requirements: Provided further that such a Part Appropriation Act shall cease to have effect on the coming into operation of the Appropriation Act for that financial year and disbursements made under such a Part Appropriation Act shall be deemed to be disbursements under that Appropriation Act.

(2) Moneys appropriated by a Part Appropriation Act shall be utilised only for services in respect of which expenditure was authorised by an Appropriation Act during the immediately preceding financial year.

(3) The Minister shall for every financial year, in the form determined by him but with due regard to the accounting structure agreed to in terms of section 9, submit to Parliament estimates of expenditure to be defrayed from the Fund and in such estimates and in the Appropriation Act the anticipated expenditure shall be classified under two main headings, namely—

- (a) Revenue Services, and
- (b) Capital and Betterment Services.

(4) The Minister may submit to Parliament, in the form provided for in subsection (3), additional estimates of expenditure from the Fund.

(5) The Minister shall submit to Parliament, in the form determined by him but with due regard to the accounting structure agreed to in terms of section 9, statements of estimated revenue and expenditure in respect of Revenue Services for the current and forthcoming financial years.

Duration of
Appropriation Act,
and expenditure
in a financial
year.

5. (1) Subject to the provisions of section 11, an Appropriation Act shall not be construed as authorising the utilisation of moneys appropriated thereby in respect of a financial year other than that to which it expressly relates.

(2) Subject to the provisions of section 6, expenditure in respect of each financial year shall be incurred in accordance with the heads and subheads thereof, with due regard to the accounting structure agreed upon in terms of section 9.

(3) Expenditure in any financial year on a service for which no provision or insufficient provision has been made in the Appropriation Act for that financial year, shall be brought to account as a final debit against the vote concerned, subject to the condition that the expenditure in excess of the authorised appropriation shall be validated either by the Minister or by Parliament in terms of section 6 or 7 according to the circumstances of the case.

Utilisation of
savings in
certain
circumstances.

6. (1) When money has been appropriated by an Appropriation Act—

- (a) the Minister may, subject to the provisions of subsection (2), approve the application of a saving under any vote shown in schedules 1 and 2 to that Appropriation Act, to defray an excess of expenditure over an amount appearing in "Column 1" under any other vote in the same schedule;
- (b) a saving under a subhead of a vote may be applied at any time to defray an excess of expenditure under another subhead of the same vote.

(2) Subject to the provisions of section 7 (1) (b) (ii), the amounts appearing in "Column 2" of schedules 1 and 2 to an Appropriation Act shall not be exceeded, and savings on any amount in "Column 2" of schedule 1 only may, with the approval of the Minister, be applied to defray an excess of expenditure over an amount appearing in "Column 1" under any other vote in the same schedule.

Authority by
Minister for
utilisation
of moneys in
certain
circumstances.

7. (1) Notwithstanding the provisions of sections 4 and 6, the Minister may grant authority for moneys to be made available from the Fund in respect of a financial year—

- (a) to defray expenditure of an exceptional nature for which provision has not been made in an Appropriation Act

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(2), by 'n Gedeeltelike Begrotingswet 'n gedeelte van die geld wat vir dié behoeftes nodig is, uit die Fonds kan bewillig. Met dien verstande voorts dat so 'n Gedeeltelike Begrotingswet ophou om van krag te wees by die inwerkingtreding van die Begrotingswet vir daardie boekjaar, en uitbetalings wat reeds kragtens so 'n Gedeeltelike Begrotingswet gedoen is, geag word uitbetalings te wees wat kragtens daardie Begrotingswet gedoen is.

(2) Geld wat by 'n Gedeeltelike Begrotingswet bewillig is, moet slegs aangewend word vir dienste ten opsigte waarvan uitgawe gedurende die onmiddellik voorafgaande boekjaar by Begrotingswet gemagtig is.

(3) Die Minister moet vir iedere boekjaar, in die vorm wat hy bepaal, maar met inagneming van die rekeningstruktuur waartoe ingevolge artikel 9 ooreengekom is, 'n begroting van uitgawe wat uit die Fonds bestry moet word aan die Parlement voorlê, en die geraamde uitgawe word in sodanige begroting en in die Begrotingswet onder twee hoofdelings onderskei, naamlik—

(a) inkomstediensle, en

(b) kapitaal- en verbeteringsdiensle.

(4) Die Minister kan 'n addisionele begroting van uitgawe uit die Fonds in die vorm in subartikel (3) bepaal, aan die Parlement voorlê.

(5) Die Minister moet, in die vorm wat hy bepaal, maar met inagneming van die rekeningstruktuur waartoe ingevolge artikel 9 ooreengekom is, state van geraamde inkomste en uitgawe ten opsigte van inkomstediensle vir die huidige en aanstaande boekjare aan die Parlement voorlê.

5. (1) Behoudens die bepalings van artikel 11, word 'n Begrotingswet nie so uitgelê nie dat dit magtiging verleen vir die besteding van geld wat daarby bewillig is ten opsigte van 'n ander boekjaar as dié waarop dit uitdruklik betrekking het.

Duur van
Begrotingswet,
en uitgawe in 'n
boekjaar.

(2) Behoudens die bepalings van artikel 6, moet die uitgawe ten opsigte van elke boekjaar aangegaan word in ooreenstemming met die begrotingshoofde en die subhoofde daarvan, met inagneming van die rekeningstruktuur waartoe ingevolge artikel 9 ooreengekom is.

(3) Uitgawe in enige boekjaar aan 'n diens waarvoor geen of onvoldoende voorsiening in die Begrotingswet vir daardie boekjaar gemaak is, moet as 'n finale debet teen die betrokke begrotingshoof geboek word, onderhewig daaraan dat die uitgawe in oorskryding van die gemagtigde bewilliging ingevolge artikel 6 of 7, na gelang van die omstandighede, of deur die Minister of deur die Parlement bekragtig moet word.

6. (1) Wanneer geld by 'n Begrotingswet bewillig is—

Aanwending van
besparings
onder sekere
omstandighede.

- (a) kan die Minister, behoudens die bepalings van subartikel (2), goedkeur dat 'n besparing onder enige begrotingshoof aangetoon in bylaes 1 en 2 by daardie Begrotingswet, aangewend word ter bestryding van 'n oorskryding van uitgawe oor 'n bedrag wat in „Kolom 1” onder enige ander begrotingshoof in dieselfde bylae voorkom;
- (b) kan 'n besparing onder 'n subhoof van 'n begrotingshoof te eniger tyd aangewend word ter bestryding van 'n oorskryding van uitgawe onder 'n ander subhoof van dieselfde begrotingshoof.

(2) Behoudens die bepalings van artikel 7 (1) (b) (ii) mag die bedrae wat in „Kolom 2” van bylaes 1 en 2 by 'n Begrotingswet voorkom, nie oorskry word nie, en besparings op enige bedrae in „Kolom 2” van slegs bylae 1 kan, met die goedkeuring van die Minister, aangewend word ter bestryding van 'n oorskryding van uitgawe oor 'n bedrag wat in „Kolom 1” onder enige ander begrotingshoof in dieselfde bylae voorkom.

7. (1) Ondanks die bepalings van artikels 4 en 6, kan die Minister magtiging verleen dat geld uit die Fonds ten opsigte van 'n boekjaar beskikbaar gestel word—

Magtiging deur
Minister vir
aanwending van
geld onder sekere
omstandighede.

- (a) ter bestryding van uitgawe van 'n besondere aard waarvoor nie in 'n Begrotingswet voorsiening gemaak is

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and which cannot without serious prejudice to the public interest be postponed until appropriation therefor can be made by Parliament; or

(b) to defray—

(i) expenditure in connection with an anticipated excess on a vote which cannot without serious prejudice to the public interest be postponed until appropriation therefor can be made by Parliament; and

(ii) expenditure in connection with an anticipated and/or temporary excess over amounts appearing in "Column 2" of schedules 1 and 2 to an Appropriation Act:

Provided that the total amount in respect of which authority may be granted in terms of this section shall not at any time exceed a sum equal to one per cent of the total amount appropriated by the Appropriation Act or Part Appropriation Act then in force.

(2) Amounts in respect of which authority has been granted in terms of subsection (1) shall be submitted for appropriation during the next ensuing session of Parliament and shall be identified as having been so authorized.

Authority for opening of bank accounts and temporary overdraft facilities.

8. (1) An account at the Bank or any other bank may be opened only on the written authority of the Administration, and where an account has been so opened, the Bank or the other bank concerned, as the case may be, shall, subject to the provisions of subsection (2), not allow such an account to be overdrawn.

(2) The Administration may at any time during a financial year borrow from—

(a) the Bank,

(b) the Public Debt Commissioners, or

(c) an approved bank situated outside the Republic of South Africa and the Territory of South West Africa,

by way of overdraft, such sums of money as the Administration may deem necessary to meet anticipated temporary shortages in the Railway and Harbour Account during the financial year concerned, and may pay interest on such loans.

Accounting system.

9. A system of account books and accounts adapted to requirements shall, when approved by the Administration after consultation with the Auditor-General, form the basis of the system of bookkeeping, subject to such variations as the Administration may from time to time allow in order to conform to the circumstances of any particular branch thereof.

Monthly accounts to show full earnings and liabilities.

10. In order to ensure that the accounts of the Administration accurately reflect the financial position, the full amounts earned or accruing and the full liabilities incurred or accruing shall as far as possible be brought to account monthly.

Appropriation for financial year.

11. (1) Notwithstanding anything to the contrary in any law contained, the appropriation by an Appropriation Act or an authority granted in terms of section 7 (1), shall be construed as merely indicating the maximum amount that may, subject to the provisions of section 6, be utilised for the service or purpose concerned.

(2) The appropriations granted by Parliament for the services of the Administration for any financial year shall, as far as possible, be charged with all expenditure incurred in respect of that financial year, whether or not such expenditure may have been discharged at the closing of the accounts for the financial year.

Compilation of accounts and statements.

12. As soon as possible, but in every case within three months, after the close of a financial year, the accounting officer of the Administration shall prepare and render to the Auditor-General, in a form approved by the Administration with due regard to the provisions of sections 5 and 9, accounts and statements of all the moneys under the control of the Administration and which show fully the true financial position of the Administration in respect of that financial year, and copies of those accounts shall at the same time be transmitted to the Treasury.

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nie en wat nie sonder ernstige benadeling van die openbare belang uitgestel kan word nie totdat bewilliging daarvoor deur die Parlement gemaak kan word; of

(b) ter bestryding van—

(i) uitgawe in verband met 'n verwagte oorskryding van 'n begrotingshoof wat nie sonder ernstige benadeling van die openbare belang uitgestel kan word nie totdat bewilliging daarvoor deur die Parlement gemaak kan word; en

(ii) uitgawe in verband met 'n verwagte en/of tydelike oorskryding van bedrae wat in „Kolom 2” van bylaes 1 en 2 by 'n Begrotingswet voorkom:

Met dien verstande dat die totale bedrag ten opsigte waarvan magtiging ingevolge hierdie artikel verleen mag word, op geen tydstip 'n bedrag gelykstaande met een persent van die totale bedrag bewillig by die dan geldende Begrotingswet of Gedeeltelike Begrotingswet, te bowe mag gaan nie.

(2) Bedrae ten opsigte waarvan magtiging ingevolge subartikel (1) verleen is, moet gedurende die eersvolgende sessie van die Parlement vir bewilliging voorgelê word en moet geïdentifiseer word as synde aldus gemagtig.

8. (1) 'n Rekening by die Bank of 'n ander bank mag slegs met die skriftelike magtiging van die Administrasie geopen word, en waar 'n rekening aldus geopen is, laat die Bank of die ander betrokke bank, na gelang van die geval, behoudens die bepalings van subartikel (2), nie 'n oortrekking op so 'n rekening toe nie.

Magtiging vir opening van bankrekenings en tydelike oortrekkings-fasiliteite.

(2) Die Administrasie kan te eniger tyd gedurende 'n boekjaar by wyse van oortrokke rekening by—

(a) die Bank,

(b) die Staatskuldkommissaris, of

(c) 'n goedgekeurde bank geleë buite die Republiek van Suid-Afrika en die gebied Suidwes-Afrika,

dié somme geld leen wat die Administrasie nodig ag om verwagte tydelike tekorte gedurende die betrokke boekjaar in die Spoorweg- en Hawerekening te bestry, en kan rente op sodanige lenings betaal.

9. 'n Stelsel van rekeningboeke en rekenings wat by die vereistes aangepas is, vorm, wanneer die Administrasie dit na oorlegpleging met die Ouditeur-generaal goedgekeur het, die grondslag van die boekhoustelsel onderworpe aan veranderinge wat die Administrasie van tyd tot tyd toelaat ten einde aan die omstandighede van 'n besondere tak daarvan te voldoen.

Rekeningstelsel.

10. Ten einde te verseker dat die rekenings van die Administrasie die finansiële stand juis weergee, moet die volle bedrae wat verdien is of oploop en die volle verpligtings wat aangegaan is of oploop, sover moontlik maandeliks in rekening gebring word.

Maandelikse rekenings moet alle verdienstes en verpligtings aantoon.

11. (1) Ondanks andersluidende bepalings van die een of ander wet, word die bewilliging by 'n Begrotingswet, of 'n magtiging verleen ingevolge artikel 7 (1), uitgelê asof dit bloot die maksimum bedrag aangee wat, onderworpe aan die bepalings van artikel 6, vir die betrokke diens of doel aangewend mag word.

Bewilliging vir boekjaar.

(2) Die bewilligings wat deur die Parlement vir die dienste van die Administrasie vir 'n boekjaar toegestaan word, moet, sover moontlik, belas word met alle uitgawe wat ten opsigte van daardie boekjaar aangegaan word, hetsy sulke uitgawe by die afsluiting van die rekenings vir die boekjaar betaal is al dan nie.

12. So gou doenlik, maar in elke geval binne drie maande na die afsluiting van 'n boekjaar, moet die rekenpligtige beampte van die Administrasie rekenings en state opstel van al die gelde onder die beheer van die Administrasie en aan die Ouditeur-generaal lewer in 'n vorm wat die Administrasie goedkeur met inagneming van die bepalings van artikels 5 en 9, en wat die ware finansiële stand van die Administrasie ten opsigte van daardie boekjaar volledig aantoon en afskrifte van daardie rekenings moet terselfdertyd aan die Tesourie gestuur word.

Opstel van rekenings en state.

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Examination of
accounts by
Auditor-General.

13. (1) The Auditor-General shall investigate, examine and audit all the accounts of the Administration prescribed in section 12 and of all persons in the employ of the Administration entrusted with the receipt, custody, payment or issue of moneys, stamps, securities, equipment and stores under the control of the Administration.

(2) (a) The State President may, at the request of the Auditor-General in consultation with the Minister and on such conditions as he may determine, exempt the whole or part of the accounts mentioned in subsection (1) from a detailed examination or audit by the Auditor-General: Provided that such an exemption shall not prevent the Auditor-General from undertaking a detailed examination or audit of the accounts concerned if he should subsequently deem it to be necessary.

(b) If it appears desirable that such accounts or part thereof be excluded from a detailed audit by the Auditor-General, the Minister may, after consultation with the Auditor-General, determine to what extent the audit thereof shall be carried out and what vouchers shall be made available to the Auditor-General.

(3) The Auditor-General shall, subject to the provisions of subsection (2), satisfy himself that—

(a) all reasonable precautions have been taken to safeguard the proper collection of moneys to which an audit in terms of this Act relates, and that the laws and directives applicable thereto have been duly observed;

(b) all reasonable precautions have been taken in connection with the receipt, custody and issue of, and the accounting for, assets, stores, equipment, stamps and securities;

(c) all purchases of whatever nature and the acquisition of services and the emoluments of staff are in terms of the legal provisions and directives applicable thereto;

(d) all payments are in accordance with the appropriate authority and are supported by adequate vouchers or other proof of payment: Provided that if any voucher or other proof of payment is in any way defective or has been lost or destroyed, and the Minister is satisfied with the explanation of the accounting officer, he may make an order dispensing with the production of a voucher or such other proof, or may give such other order as may appear necessary in the circumstances, and every such order shall be accepted by the Auditor-General as satisfying the requirements of this subsection.

(4) In exercising his powers and discharging his duties under this Act—

(a) the Auditor-General may by notice in writing require any person in the employ of the Administration to appear before him at a time and place mentioned 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 the Auditor-General may deem necessary for the exercise of his powers or the discharge of his duties;

(b) the Auditor-General or a person in the employ of his Department to whom the necessary authority has been delegated, shall have—

(i) access to all records, books, vouchers, documents, cash, stamps, securities, assets, equipment or stores in the possession of any person in the employ of the Administration;

(ii) the right, without payment of a fee, to investigate and to take extracts from a record, book or document in an office of the Administration;

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13. (1) Die Ouditeur-generaal moet al die rekenings van die Administrasie in artikel 12 voorgeskryf en van alle persone in diens van die Administrasie aan wie die ontvangs, bewaring, uitbetaling of uitreiking van geld, seëls, sekuriteite, uitrusting en voorrade onder die beheer van die Administrasie, toevertrou is, ondersoek, nasien en ouditeer.

Ondersoek van
rekenings deur
Ouditeur-
generaal.

- (2) (a) Die Staatspresident kan op versoek van die Ouditeur-generaal in oorleg met die Minister die geheel of 'n gedeelte van die rekenings vermeld in subartikel (1) van 'n uitvoerige ondersoek of ouditering deur die Ouditeur-generaal vrystel op die voorwaardes wat die Staatspresident bepaal: Met dien verstande dat so 'n vrystelling nie die Ouditeur-generaal belet nie om 'n uitvoerige ondersoek of ouditering van die betrokke rekenings te onderneem as hy dit daarna nodig sou ag.
- (b) As dit wenslik skyn te wees dat sodanige rekenings of 'n gedeelte daarvan van 'n uitvoerige ondersoek of ouditering deur die Ouditeur-generaal uitgesluit word, kan die Minister na oorlegpleging met die Ouditeur-generaal bepaal in watter mate die ouditering daarvan moet geskied en watter bewysstukke aan die Ouditeur-generaal beskikbaar gestel moet word.
- (3) Die Ouditeur-generaal moet, behoudens die bepalinge van subartikel (2), homself oortuig dat—
- (a) alle redelike voorsorg getref is om die behoorlike invordering van geld waarop 'n audit ingevolge hierdie Wet betrekking het, te beveilig, en dat die wette en voorskrifte wat daarop betrekking het, behoorlik nagekom is;
- (b) alle redelike voorsorg getref is in verband met die ontvangs, bewaring, uitreiking en verantwoording van bates, voorrade, uitrusting, seëls en sekuriteite;
- (c) alle aankope van watter aard ook al en die verkryging van dienste en die besoldiging van personeel geskied ingevolge die wetsbepalinge en voorskrifte wat daarop betrekking het;
- (d) alle betalings ooreenkomstig die toepaslike magtiging geskied en met voldoende bewysstukke of ander bewys van betaling gestaaf word: Met dien verstande dat as 'n bewysstuk of ander bewys van betaling in enige opsig gebrekkig is of verloor of vernietig is en die Minister genoeë neem met die verduideliking van die rekenpligtige beamppte, hy 'n bevel kan gee waarby van die voorlegging van 'n bewysstuk of sodanige ander bewys afgesien word of 'n ander bevel kan gee wat onder die omstandighede nodig mag blyk, en elke sodanige bevel deur die Ouditeur-generaal aangeneem moet word as voldoening aan die vereistes van hierdie subartikel.
- (4) Wanneer hy sy bevoegdhede of pligte ingevolge hierdie Wet uitoefen of uitvoer—
- (a) kan die Ouditeur-generaal by skriftelike kennisgewing eis dat iemand in diens van die Administrasie op 'n plek en tyd in die kennisgewing vermeld, voor hom verskyn en al die rekords, boeke, bewysstukke en dokumente in die besit en onder die beheer van so iemand wat die Ouditeur-generaal vir die uitoefening van sy bevoegdhede of die uitvoering van sy pligte nodig ag, aan hom voorlê;
- (b) het die Ouditeur-generaal, of iemand in diens van sy Departement wat gemagtig is om namens hom op te tree—
- (i) toegang tot alle rekords, boeke, bewysstukke, dokumente, kontant, seëls, sekuriteite, bates, uitrusting of voorrade in die besit van iemand in diens van die Administrasie;
- (ii) die reg om, sonder betaling van gelde, ondersoek in te stel na en uittreksels te maak uit 'n rekord, boek of dokument in 'n kantoor van die Administrasie;

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- (iii) the right to investigate whether any moneys which are the subject of audit have been spent in an advantageous and efficient manner;
 - (iv) the right to investigate and to enquire into any matter, including the efficiency of internal control measures, relating to expenditure by, and the revenue of, the Administration;
 - (c) the Auditor-General, or a person in the employ of his Department who has the powers of a commissioner of oaths, may administer an oath or affirmation to any person whom he thinks fit to cross-examine, and may interrogate such person under oath or affirmation in connection with the receipt or spending of money or the receipt or issue of stores, equipment, securities and stamps to which the provisions of this Act apply, and in connection with all other matters and things in so far as it may be necessary for the proper performance of the duties and the exercise of the powers imposed and conferred upon him by this Act.
- (5) As soon as is practicable after the close of a financial year the Auditor-General shall examine all the accounts which he is in terms of subsection (1) required to audit, and transmit them, together with his certificate and a report signed by him, to the Minister, and the Minister shall within seven days after the receipt thereof cause the accounts and report transmitted to him to be presented to both Houses of Parliament if Parliament is then in session, or, if Parliament is not then in session, within seven days after the commencement of the next ensuing session thereof: Provided that the Auditor-General may at any time, if he considers it desirable, transmit to the Minister, for presentation to both Houses of Parliament within a like period, a special report on any matter connected with his powers and duties under this or any other Act.
- (6) If the Minister does not within the prescribed period cause to be presented to both Houses of Parliament a report by the Auditor-General in terms of subsection (5), the Auditor-General shall immediately transmit to the President of the Senate and the Speaker of the House of Assembly copies of that report which the President and the Speaker shall present to the Senate and House of Assembly respectively.
- (7) When reporting on the accounts as required by subsection (5), the Auditor-General shall draw attention to—
- (a) every case in which it appears to him that a grant has been exceeded or has been utilised for a service or purpose other than that for which it was intended;
 - (b) the utilisation of money for a service which in his opinion is wasteful, inefficient or not conducive to the best interests of the Administration;
 - (c) the use or custody of equipment and stores in a manner which is or may be detrimental to the Administration;
 - (d) any other matter which he considers should in the public interest be brought to the notice of Parliament.
- (8) The costs of auditing, as determined by the Auditor-General, in respect of the accounts of the Administration shall be defrayed from the Fund.

CHAPTER II

LOAN MONEYS AND PAYMENT OF INTEREST

Pre-Union
capital.

14. The capital invested in the railways and harbours of the Union of South Africa on 31 May 1910 is deemed to have been R146 495 499,47 and no interest in respect of any period after 31 March 1967 is payable by the Administration on that capital.

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- (iii) die reg om ondersoek in te stel of enige geld wat die onderwerp van ouditering is, op 'n voordelige en doelmatige wyse bestee is;
 - (iv) die reg om ondersoek in te stel na en navraag te doen aangaande 'n aangeleentheid, met inbegrip van die doeltreffendheid van huishoudelike beheermaatreëls, wat in verband staan met die uitgawes deur, en inkomste van, die Administrasie;
 - (c) kan die Ouditeur-generaal of iemand in diens van sy Departement wat die bevoegdheid van 'n kommissaris van ede het, van iemand ten opsigte van wie hy dit goed ag om hom te ondervra, 'n eed of bevestiging afneem en hom onder eed of bevestiging ondervra in verband met die ontvangs of besteding van geld of die ontvangs of uitreiking van voorrade, uitrusting, sekuriteite en seëls waarop die bepalinge van hierdie Wet van toepassing is, 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 wat by hierdie Wet aan hom opgelê of verleen is.
- (5) So gou doenlik na die einde van 'n boekjaar moet die Ouditeur-generaal al die rekenings wat hy ingevolge subartikel (1) moet ouditeer, ondersoek en dit saam met sy sertifikaat en 'n verslag wat deur hom onderteken is, aan die Minister deurstuur, en die Minister moet die rekenings en verslag wat aan hom deurgestuur is, binne sewe dae nadat hy dit ontvang het aan beide Huisse van die Parlement laat voorlê, as die Parlement dan in sessie is of, as die Parlement nie dan in sessie is nie, binne sewe dae na die aanvang van sy eersvolgende sessie. Met dien verstande dat die Ouditeur-generaal te eniger tyd, as hy dit wenslik ag, 'n spesiale verslag oor enige aangeleentheid wat in verband staan met sy bevoegdhede en pligte kragtens hierdie of enige ander Wet, aan die Minister kan deurstuur vir voorlegging aan beide Huisse van die Parlement binne dieselfde tydperk.
- (6) As die Minister nie 'n verslag deur die Ouditeur-generaal ingevolge subartikel (5) binne die voorgeskrewe tydperk aan beide Huisse van die Parlement laat voorlê nie, moet die Ouditeur-generaal onverwyld afskrifte van dié verslag aan die President van die Senaat en die Speaker van die Volksraad deurstuur, wat die President en die Speaker aan onderskeidelik die Senaat en die Volksraad moet voorlê.
- (7) Wanneer die Ouditeur-generaal oor rekenings verslag doen soos by subartikel (5) vereis, moet hy die aandag vestig op—
- (a) elke geval waarin dit vir hom lyk of 'n toekenning oorskry is of aangewend is vir 'n ander diens of doel as dié waarvoor dit bestem is;
 - (b) die aanwending van geld vir 'n diens wat na sy oordeel verkwistend of ondoelmatig is of nie tot die beste voordeel van die Administrasie strek nie;
 - (c) die gebruik of bewaring van uitrusting en voorrade op 'n wyse wat tot nadeel van die Administrasie is of kan wees;
 - (d) enige ander aangeleentheid wat, na sy beskouing, in die openbare belang onder die aandag van die Parlement gebring behoort te word.
- (8) Die koste van ouditering, soos deur die Ouditeur-generaal bepaal, ten opsigte van die rekenings van die Administrasie word uit die Fonds bestry.

HOOFSTUK II

LENINGSGELDE EN BETALING VAN RENTE

14. Die kapitaal wat op 31 Mei 1910 in die spoorweë en hawens van die Unie van Suid-Afrika belê was, word geag R146 495 499,47 te gewees het en geen rente ten opsigte van enige tydperk na 31 Maart 1967 is deur die Administrasie op daardie kapitaal betaalbaar nie.

Kapitaal van
voor Unie.

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Requisition by the
Administration for
capital sums from
the Treasury.

15. Moneys that the Administration requires from time to time for its capital expenditure shall be obtained as loans from the State Revenue Fund by requisition on the Treasury, and the provisions of section 27 of the Exchequer and Audit Act, 1975 (Act No. 66 of 1975) shall apply to any such loan.

Borrowing of
moneys to finance
expenditure.

16. (1) Notwithstanding anything to the contrary in any law contained, the General Manager may, with the approval of the Minister granted in consultation with the Minister of Finance, raise money by way of loans to finance anticipated expenditure in respect of any financial year on capital and betterment works of the Administration and enter into any agreement that may be necessary to achieve this purpose.

(2) The General Manager is authorised, subject to the approval of the Minister, to delegate to such person as he may decide the powers referred to in subsection (1).

(3) The General Manager may, with the approval of the Minister, appoint the Bank, a financial institution or any other person as an agent for the issue, management, repurchase of or payment for securities in connection with loans referred to in subsection (1) and, if required, make interest-free advances to such agent for the purchase or sale of securities as circumstances may require. Such advances shall be deemed to be moneys invested on short call deposit in terms of the provisions of section 22 of this Act.

Guarantee by
Government of
liabilities.

17. The Minister of Finance may, on such terms and conditions as he may deem fit, guarantee any liability of the Administration.

CHAPTER III**GENERAL FINANCIAL CONTROL**

Unauthorised
expenditure.

18. (1) Any expenditure—

- (a) incurred on a service or item for which no provision has been made in the then current Appropriation Act and for which funds have not been made available in terms of section 7 (1) (a);
- (b) in excess of the authorised appropriation for a financial year in respect of a particular vote or an item in "Column 2" of schedule 1 or 2 to the then current Appropriation Act and for which no financial provision has been made in terms of section 6 or 7 (1) (b), according to the circumstances of the case;
- (c) in respect of which an appropriate authority required in terms of the provisions of this Act or any other law, cannot be produced by the General Manager to the Auditor-General;

(d) that is inconsistent with a provision of any law—
shall be unauthorised expenditure.

(2) All unauthorised expenditure as referred to in subsection (1) shall be reported as such by the Auditor-General in his report to Parliament.

(3) Unauthorised expenditure as mentioned in subsection (1) shall be brought to account as a final debit against the vote or votes concerned, and shall without delay be submitted to Parliament—

- (a) in the case of paragraph (a), (b) or (c) of that subsection, for sanction; or
- (b) in the case of paragraph (d) of that subsection, for validation.

Recoveries in
respect of losses
and damage.

19. (1) If a person who is or was in the employ of the Administration has caused loss or damage to the Administration because he—

- (a) failed to collect moneys of the Administration for the collection of which he is or was responsible;

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15. Geld wat die Administrasie van tyd tot tyd vir sy kapitaaluitgawe nodig het, word as lenings uit die Staatsinkomstefonds by wyse van aanvraag by die Tesourie verkry, en die bepalings van artikel 27 van die Skatkis- en Ouditwet, 1975 (Wet No. 66 van 1975) is op enige sodanige lening van toepassing.

Aanvraag deur die Administrasie van kapitaalbedrae van die Tesourie.

16. (1) Ondanks andersluidende wetsbepalings, kan die Hoofbestuurder, met die goedkeuring van die Minister in oorleg met die Minister van Finansies verleen, geld by wyse van lenings opneem om verwagte uitgawe ten opsigte van enige boekjaar aan kapitaal- en verbeteringswerke van die Administrasie te finansier en enige ooreenkoms aangaan wat nodig mag wees om hierdie doel te verwesenlik.

Leen van geld om uitgawe te finansier.

(2) Die Hoofbestuurder is gemagtig om, onderworpe aan die goedkeuring van die Minister, aan sodanige persoon as wat hy mag besluit die in subartikel (1) bedoelde magte oor te dra.

(3) Met die goedkeuring van die Minister kan die Hoofbestuurder die Bank, 'n finansiële instelling of iemand anders as 'n agent aanstel vir die uitgifte, bestuur, inkoop van of betaling vir sekuriteite in verband met die in subartikel (1) bedoelde lenings en, indien nodig, rentevrye voorskotte aan sodanige agent gee vir die koop of verkoop van sekuriteite na gelang van omstandighede. Sodanige voorskotte word geag geld te wees wat ingevolge artikel 22 van hierdie Wet in deposito op kort termyn belê is.

17. Die Minister van Finansies kan, ooreenkomstig die bepalings en voorwaardes wat hy goedvind, enige verpligting van die Administrasie waarborg.

Waarborg deur Regering van verpligtings.

HOOFSTUK III

ALGEMENE FINANSIËLE BEHEER

18. (1) Enige uitgawe—

Ongemagtigde uitgawe.

- (a) wat aangegaan is aan 'n diens of item waarvoor geen voorsiening in die dan geldende Begrotingswet gemaak is nie en waarvoor geld nie ingevolge artikel 7 (1) (a) beskikbaar gestel is nie;
- (b) wat 'n oorskryding uitmaak oor die gemagtigde bewilliging vir 'n boekjaar ten opsigte van 'n besondere begrotingshoof of 'n item in „Kolom 2” van bylae 1 of 2 by die dan geldende Begrotingswet, en waarvoor daar nie ingevolge artikel 6 of 7 (1) (b), na gelang van die omstandighede, finansiële voorsiening gemaak is nie;
- (c) ten opsigte waarvan 'n toepaslike magtiging wat ingevolge die bepalings van hierdie Wet of 'n ander wet vereis word, nie deur die Hoofbestuurder aan die Ouditeur-generaal voorgelê kan word nie;
- (d) wat strydig is met 'n bepaling van die een of ander wet—

is ongemagtigde uitgawe.

(2) Alle ongemagtigde uitgawe bedoel in subartikel (1) moet deur die Ouditeur-generaal in sy verslag aan die Parlement as sodanig aangegee word.

(3) Ongemagtigde uitgawe soos in subartikel (1) gemeld, moet as 'n finale debet teen die betrokke begrotingshoof of -hoofde geboek word, en moet onverwyld aan die Parlement voorgelê word—

- (a) in die geval van paragraaf (a), (b) of (c) van daardie subartikel, vir bekragtiging; of
- (b) in die geval van paragraaf (d) van daardie subartikel, vir geldigverklaring.

19. (1) Indien 'n persoon wat in diens van die Administrasie is of was die Administrasie 'n verlies of skade berokken het deurdat hy—

Verhalings ten opsigte van verliese en skade.

- (a) versuim het om gelde van die Administrasie vir die invordering waarvan hy verantwoordelik is of was, in te vorder;

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- (b) is or was responsible for an irregular payment of moneys of the Administration or for a payment of such moneys not supported by a proper voucher;
 - (c) through failure to carry out his duties, is or was responsible for fruitless expenditure of the moneys of the Administration;
 - (d) is or was responsible for a shortage in, or destruction of or damage to, moneys, stamps, negotiable instruments and forms having a potential value, securities, equipment, stores or other property of the Administration;
 - (e) through failure to carry out his duties, is or was responsible for a claim against the Administration,
- the head or sub-head of the department in which the said person is or was employed shall determine the amount of such loss or damage and, subject to the provisions of subsection (6), shall, by notice in writing, order the said person to pay in, within thirty days from the date of such notice, the amount so determined.

- (2) (a) The provisions of subsection (1) are not applicable in respect of damage to or destruction of rolling stock or other equipment of the Administration as a result of an accident arising from the use of the rolling stock or other equipment by or under the control of a servant of the Administration acting within the scope of his employment.
- (b) For the purpose of paragraph (a) the expression "rolling stock" has the meaning assigned thereto in section 1 of the Railways and Harbours Control and Management (Consolidation) Act, 1957 (Act No. 70 of 1957).

(3) If a person who is in the employ of the Administration and who has in terms of subsection (1) been ordered to pay an amount, fails to pay such amount within the period stipulated in the notice in question, the amount shall, subject to the provisions of subsections (5), (7) and (8), be deducted from his monthly emoluments: Provided that such deduction shall not in any one month exceed one-fourth of his monthly emoluments.

(4) If a person who was in the employ of the Administration and who has in terms of subsection (1) been ordered to pay an amount, fails to pay such amount within the period stipulated in the notice in question, the head or sub-head of the department in which the said person was employed shall, subject to the provisions of subsections (5), (7) and (8), recover such amount from the person concerned by legal process.

(5) If a person who has been ordered to pay an amount in terms of subsection (1), offers, within the period stipulated in the notice in question, to pay the amount in instalments, the head or sub-head of the department in which the said person is or was employed may allow payment in such instalments as he may consider reasonable: Provided that if the redemption of the amount in terms of the offer will not be effected within a period of twelve months calculated from the date on which the first instalment is payable, the approval of the General Manager shall be obtained for the payment thereof over a period in excess of the period mentioned, and the General Manager may determine the other conditions subject to which the amount shall be paid.

(6) If for any reason whatsoever, the head or sub-head of department under whose authority the matter falls is of the opinion that the amount of a loss or damage referred to in subsection (1) should not be recovered or should be recovered in part only from the person responsible therefor, he may request the General Manager to exempt that person from payment of the whole or a portion of such amount, and the General Manager may at his discretion approve that the whole or a portion of such amount should not be recovered.

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- (b) vir 'n onreëlmatige uitbetaling van gelde van die Administrasie of vir 'n uitbetaling van sodanige gelde wat nie deur 'n behoorlike bewysstuk gestaaf word nie, verantwoordelik is of was;
- (c) weens versuim om sy pligte uit te voer, vir 'n vrugtelose uitgawe van gelde van die Administrasie verantwoordelik is of was;
- (d) vir 'n tekort in, of 'n vernietiging of beskadiging van geld, seëls, sigwaardestukke en vorms wat 'n potensiële waarde het, sekuriteite, uitrusting, voorrade of ander eiendom van die Administrasie verantwoordelik is of was;
- (e) weens versuim om sy pligte uit te voer, vir 'n eis teen die Administrasie verantwoordelik is of was,

moet die hoof of subhoof van die departement waarin genoemde persoon in diens is of was, die bedrag van sodanige verlies of skade vasstel en, behoudens die bepalinge van subartikel (6), genoemde persoon by skriftelike kennisgewing gelas om die bedrag wat aldus vasgestel is, binne dertig dae vanaf die datum van die kennisgewing te betaal.

- (2) (a) Die bepalinge van subartikel (1) is nie van toepassing ten opsigte van skade aan of vernietiging van rollende materiaal of ander uitrusting van die Administrasie as gevolg van 'n ongeluk wat ontstaan het uit die gebruik van rollende materiaal of ander uitrusting deur of onder die beheer van 'n dienaar van die Administrasie wat binne die perke van sy diens gehandel het nie.
- (b) By die toepassing van paragraaf (a) het die uitdrukking „rollende materiaal” die betekenis wat in artikel 1 van die Konsolidasiewet op die Beheer en Bestuur van Spoorweë en Hawens, 1957 (Wet No. 70 van 1957), daaraan toegewys word.

(3) Indien 'n persoon wat in diens van die Administrasie is en wat ingevolge subartikel (1) gelas is om 'n bedrag te betaal, versuim om dié bedrag te betaal binne die tydperk in die betrokke kennisgewing bepaal, word dié bedrag, behoudens die bepalinge van subartikels (5), (7) en (8), van sy maandelikse besoldiging afgetrek: Met dien verstande dat so 'n aftrekking nie in een maand meer as een-vierde van sy maandelikse besoldiging mag beloop nie.

(4) Indien 'n persoon wat in diens van die Administrasie was en wat ingevolge subartikel (1) gelas is om 'n bedrag te betaal, versuim om dié bedrag te betaal binne die tydperk in die betrokke kennisgewing bepaal, moet die hoof of subhoof van die departement waarin genoemde persoon in diens was, behoudens die bepalinge van subartikels (5), (7) en (8), dié bedrag deur middel van geregtelike prosesse op dié persoon verhaal.

(5) Indien 'n persoon wat ingevolge subartikel (1) gelas is om 'n bedrag te betaal, binne die tydperk in die betrokke kennisgewing bepaal, aanbied om dié bedrag in paaie te betaal, kan die hoof of subhoof van die departement waarin genoemde persoon in diens is of was, hom toelaat om te betaal in die paaie wat, na hy meen, redelik is: Met dien verstande dat indien die delging van die bedrag ingevolge die aanbod nie binne 'n tydperk van twaalf maande, gereken vanaf die datum waarop die eerste paaie betaalbaar is, sal geskied nie, die Hoofbestuurder se goedkeuring verkry moet word om dié bedrag oor 'n langer tydperk as genoemde tydperk te betaal, en die Hoofbestuurder die ander voorwaardes waarop dié bedrag betaal moet word, kan bepaal.

(6) Indien 'n hoof of subhoof van 'n departement onder wie se gesag die aangeleentheid ressorteer, om watter rede ook al van mening is dat die bedrag van 'n verlies of skade bedoel in subartikel (1) nie verhaal behoort te word nie, of slegs ten dele verhaal behoort te word op die persoon wat daarvoor verantwoordelik is, kan hy die Hoofbestuurder versoek om daardie persoon betaling van die geheel of 'n gedeelte van daardie bedrag kwyt te skel, en die Hoofbestuurder kan na goeë dunnke goedkeur dat die geheel of 'n gedeelte van daardie bedrag nie verhaal word nie.

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(7) A person who has in terms of subsection (1) been ordered to pay an amount may, within a period of thirty days from the date of such order, request the head or sub-head of his department in writing, stating the grounds for his request, to apply to the General Manager for exemption as contemplated in subsection (6), and if the head or sub-head of department concerned refuses to address such an application to the General Manager, or if the General Manager refuses to approve, as contemplated in the said subsection, that the whole or a portion of the amount in question should not be recovered, as requested, such person may within thirty days after he has been notified in writing of any such refusal, appeal to the Minister against such refusal, and the Minister may, after such further investigation as he may deem necessary, dismiss the appeal or order that the appellant be exempted, either wholly or partly, according as he may consider fair and reasonable, from the payment of such amount.

(8) A person who has in terms of subsection (1) been ordered to pay an amount may, instead of appealing to the Minister under subsection (7), apply within a period of thirty days from the date of such order, or within such further period as the court may allow, to a competent court for an order setting aside the first-mentioned order or reducing such amount, and the court may upon such an application, if it is not convinced by the head or sub-head of department under whose authority the matter falls, on the merits of the case, that the order was rightly made or that the amount thereof is correct, issue an order setting aside such first-mentioned order or reducing the amount thereof, as the case may be.

(9) If an amount is reduced in terms of subsection (6), (7) or (8), the provisions of subsections (1), (3), (4) and (5) shall *mutatis mutandis* apply to the recovery of the reduced amount.

Application of
certain
provisions
concerning
powers of
Minister.

20. Whenever a law requires the Minister to do anything in or after consultation with the Minister of Finance, such requirement shall, unless one of the Ministers has otherwise directed, be deemed to have been complied with if consultation has taken place between the General Manager and a departmental head of the Department of Finance, as defined in the Public Service Act, 1957 (Act No. 54 of 1957), or their representatives.

Regulations and
instructions.

21. (1) The Minister may make regulations—

- (a) prescribing the duties and responsibilities of the officers under whose authority the accounting for the revenue and expenditure of the Administration falls;
- (b) prescribing a system which shall be followed in regard to the collection, receipt, banking, custody, disbursement, disposal and control of, accounting for and supervision over, moneys of the Administration, and, in general, for the better control of the Fund and the accounts kept in connection therewith;
- (c) which in his opinion may be necessary for the administration of sections 15, 16 and 17 of this Act;
- (d) providing for the control over and stocktaking of securities, stamps, stores and other property of the Administration;
- (e) providing for the manner in which and procedures according to which the General Manager and other officers concerned shall exercise the powers and perform the duties assigned to them by this Act;
- (f) providing in general for the administration of the provisions and the achievement of the objects of this Act.

(2) Different regulations may be made under subsection (1) in respect of different categories of moneys and property of the Administration, or different categories of persons entrusted with the collection, receipt, banking, custody, disposal and control of, accounting for and supervision over, moneys and property of the Administration.

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(7) Iemand wat ingevolge subartikel (1) gelas is om 'n bedrag te betaal, kan binne 'n tydperk van dertig dae van die datum van die lasgewing, die hoof of subhoof van sy departement skriftelik versoek, met opgawe van die gronde vir sy versoek, om 'n versoek, soos beoog in subartikel (6), tot die Hoofbestuurder te rig, en indien die hoof of subhoof van die betrokke departement weier om so 'n versoek tot die Hoofbestuurder te rig of die Hoofbestuurder weier om, soos beoog in genoemde subartikel, goed te keur dat die geheel of gedeelte van die betrokke bedrag nie verhaal word nie, soos versoek, kan so iemand binne dertig dae nadat hy skriftelik van enige sodanige weiering in kennis gestel is, by die Minister appèl daarteen aanteken, en die Minister kan, na die verdere ondersoek wat hy nodig ag, die appèl verwerp of gelas dat die appellant geheel en al of ten dele, na gelang van wat hy billik en redelik ag, van die betaling van daardie bedrag kwytskel word.

(8) Iemand wat ingevolge subartikel (1) gelas is om 'n bedrag te betaal, kan in plaas van kragtens subartikel (7) by die Minister appèl aan te teken, by 'n bevoegde hof aansoek doen, binne 'n tydperk van dertig dae van die datum van die lasgewing, of binne die verdere tydperk wat die hof toelaat, om 'n bevel waarby die lasgewing ter syde gestel of daardie bedrag verminder word, en die hof kan op so 'n aansoek, indien hy nie deur die departementshoof of -subhoof onder wie se gesag die aangeleentheid ressorteer aan die hand van omstandighede van die geval oortuig word nie dat die lasgewing tereg opgelê is of dat daardie bedrag juis is, 'n bevel uitreik waarby die lasgewing ter syde gestel word of dié bedrag verminder word, na gelang van die geval.

(9) Indien 'n bedrag ingevolge subartikel (6), (7) of (8) verminder word, is die bepalings van subartikels (1), (3), (4) en (5) *mutatis mutandis* van toepassing op die verhaal van so 'n verminderde bedrag.

20. Wanneer 'n wet vereis dat die Minister iets in of na oorleg met die Minister van Finansies moet doen, word, tensy een van die Ministers anders gelas het, bedoelde vereiste geag nagekom te gewees het indien oorlegpleging tussen die Hoofbestuurder en 'n departementshoof van die Departement van Finansies soos omskryf in die Staatsdienswet, 1957 (Wet No. 54 van 1957), of hulle verteenwoordigers plaasgevind het.

Toepassing van sekere bepalings rakende bevoegdhede van Minister.

21. (1) Die Minister kan regulasies uitvaardig wat—

Regulasies en instruksies.

- (a) die pligte en verantwoordelikhede voorskryf van amptenare onder wie se gesag die verantwoording van die inkomste en uitgawes van die Administrasie ressorteer;
- (b) 'n stelsel voorskryf wat gevolg moet word met betrekking tot die invordering, ontvangs, bank, bewaring, uitbetaling, beheer en verantwoording van, en beskikking en toesig oor, gelde van die Administrasie, en, in die algemeen, vir die beter beheer van die Fonds en die rekenings wat in verband daarmee gehou word;
- (c) na sy oordeel vir die uitvoering van artikels 15, 16 en 17 van hierdie Wet nodig is;
- (d) voorsiening maak vir die beheer oor en voorraadopname van sekuriteite, seëls, voorrade en ander eiendom van die Administrasie;
- (e) voorsiening maak vir die wyse waarop en prosedures waarvolgens die Hoofbestuurder en ander betrokke amptenare die bevoegdhede en pligte by hierdie Wet aan hulle opgedra, moet uitoefen en uitvoer;
- (f) in die algemeen vir die uitvoering van die bepalings van hierdie Wet en vir die bereiking van die oogmerke daarvan voorsiening maak.

(2) Verskillende regulasies kan kragtens subartikel (1) uitvaardig word ten opsigte van verskillende kategorieë gelde en eiendom van die Administrasie, of verskillende kategorieë persone aan wie die invordering, ontvangs, bank, bewaring, uitbetaling, beheer en verantwoording van, en beskikking en toesig oor, gelde en eiendom van die Administrasie toevertrou is.

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(3) The General Manager may from time to time issue instructions which are not inconsistent with the regulations provided for in subsection (1), in regard to—

- (a) the matters mentioned in subsection (1);
- (b) the matters mentioned in section 19;
- (c) the manner in which accounting matters shall be submitted to the General Manager and by whom such submissions shall be signed;
- (d) the administration in general of the provisions of this Act and regulations and the achievement of the objects thereof.

(4) The Minister may, if in his opinion circumstances warrant it, direct that a regulation made in terms of subsection (1) need not be complied with or need not be complied with to the extent determined by him.

Investment of
working balances.

22. The Administration may invest with the National Finance Corporation of South Africa, established under section 2 of the National Finance Corporation Act, 1949 (Act No. 33 of 1949), or with such other financial institutions outside the Republic of South Africa as the Minister expressly approves, on short call deposit, any available portion of the working balances retained at its disposal in terms of section 5 of the Public Debt Commissioners Act, 1969 (Act No. 2 of 1969).

Transfer of
certain moneys
from Staff
Guarantee Fund
(Fidelity) to
Benevolent Fund.

23. The Minister may, as often as he thinks it advisable, direct that any sum of money by which the credit balance of the Staff Guarantee Fund (Fidelity) exceeds the amount at which that fund has been stabilised from time to time by the Administration, shall be transferred to the credit of the Benevolent Fund referred to in section 34 of the Railways and Harbours Service Act, 1960 (Act No. 22 of 1960).

Appropriation
for Working
Capital may
temporarily
be exceeded.

24. Anything to the contrary notwithstanding in this Act or in any other law, the maximum accumulated appropriation made available for purposes of Working Capital (excluding the appropriation for the Railways and Harbours House Ownership Fund) may temporarily be exceeded by not more than ten per cent and the excess may be met out of the Railway and Harbour Fund, provided—

- (a) the approval of the Minister is obtained; and
- (b) such temporary excess, unless otherwise absorbed, is submitted for appropriation by Parliament not later than during its next ensuing session.

CHAPTER IV

MISCELLANEOUS

Substitution of
section 99 of
Act 32 of 1961.

25. The Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961) is hereby amended by the substitution of the following section for section 99—

Railway and
Harbour Fund

99. (1) There shall be a Railway and Harbour Fund into which shall be paid all revenue as defined in section 1 of the Railways and Harbours Finances and Accounts Act, 1977, and all moneys obtained as loans in terms of sections 15 and 16 of that Act.

(2) No moneys shall be withdrawn from the Railway and Harbour Fund except in accordance with an Act of Parliament.

Amendment of
paragraph (17) of
section 2 of
Act 70 of 1957.

26. Paragraph (17) of section 2 of the Railways and Harbours Control and Management (Consolidation) Act, 1957 (Act No. 70 of 1957) is hereby amended by the substitution of the title "Railways and Harbours Finances and Accounts Act, 1977" for the title "Exchequer and Audit Act, 1956 (Act No. 23 of 1956)".

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(3) Die Hoofbestuurder kan van tyd tot tyd instruksies uitreik wat nie met die in subartikel (1) bedoelde regulasies strydig is nie, met betrekking tot—

- (a) die in subartikel (1) gemelde aangeleenthede;
- (b) die in artikel 19 gemelde aangeleenthede;
- (c) die wyse waarop voorleggings oor rekenpligtige sake aan die Hoofbestuurder gemaak moet word en deur wie sodanige voorleggings geteken moet word;
- (d) die uitvoering, in die algemeen, van die bepalings van hierdie Wet en regulasies en die bereiking van die oogmerke daarvan.

(4) Die Minister kan, indien omstandighede na sy oordeel dit regverdig, bepaal dat 'n regulasie wat kragtens subartikel (1) uitgevaardig is, nie nagekom hoef te word nie of nie nagekom hoef te word nie in die mate wat hy bepaal.

22. Die Administrasie kan enige beskikbare deel van die bedryfsaldo's wat tot sy beskikking teruggehou is, ingevolge artikel 5 van die Wet op die Staatskuldkommissaris, 1969 (Wet No. 2 van 1969), in deposito op kort termyn belê by die Nasionale Finansiële Korporasie van Suid-Afrika ingestel kragtens artikel 2 van die Wet op die Nasionale Finansiële Korporasie, 1949 (Wet No. 33 van 1949), of by die ander finansiële instellings buite die Republiek van Suid-Afrika wat die Minister uitdruklik goedkeur.

Belegging van bedryfsaldo's.

23. Die Minister kan, so dikwels as wat hy dit gerade ag, gelas dat enige som geld waarmee die batige saldo van die Personeel-waarsborgfonds (getrouheid) die bedrag waarteen bedoelde fonds van tyd tot tyd deur die Administrasie gestabiliseer is, oorskry, op krediet van die in artikel 34 van die Wet op Spoorweg- en Hawediens, 1960 (Wet No. 22 van 1960) bedoelde Hulpfonds, oorgedra word.

Oordrag van sekere gelde van Personeel-waarsborgfonds (getrouheid) na Hulpfonds.

24. Ondanks andersluidende bepalings van hierdie Wet of 'n ander wet, kan die maksimum opgehoopde bewilliging wat vir die doeleindes van bedryfskapitaal (uitgesonderd die bewilliging vir die Huiseienaarfonds vir Spoorweë en Hawens) beskikbaar gestel is, tydelik met hoogstens tien persent oorskry word en die oorskryding kan uit die Fonds gefinansier word, mits—

Bewilliging vir bedryfskapitaal mag tydelik oorskry word.

- (a) die goedkeuring van die Minister verkry word; en
- (b) sodanige tydelike oorskryding, tensy anders geabsorbeer, vir bewilliging aan die Parlement voorgelê word nie later as gedurende sy eersvolgende sitting nie.

HOOFSTUK IV

DIVERSE BEPALINGS

25. Die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961), word hierby gewysig deur die vervanging van artikel 99 deur die volgende artikel—

Vervanging van artikel 99 van Wet 32 van 1961.

Spoorweg- en Hawefonds.

99. (1) Daar is 'n Spoorweg- en Hawefonds waarin alle inkomste soos omskryf in artikel 1 van die Wet op Finansies en Rekenings van die Spoorweë en Hawens, 1977, en alle geld verkry as lenings ingevolge artikels 15 en 16 van daardie Wet, gestort word.

(2) Geen geld word uit die Spoorweg- en Hawefonds getrek nie, behalwe ooreenkomstig 'n wet van die Parlement.

26. Paragraaf (17) van artikel 2 van die Konsolidasiewet op die Beheer en Bestuur van Spoorweë en Hawens, 1957 (Wet No. 70 van 1957), word hierby gewysig deur die vervanging van die titel „Skatkis- en Ouditwet, 1956 (Wet No. 23 van 1956)” deur die titel „Wet op Finansies en Rekenings van die Spoorweë en Hawens, 1977”.

Wysiging van paragraaf (17) van artikel 2 van Wet 70 van 1957.

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ACCOUNTS ACT, 1977.**Amendments to
Act 66 of 1975.**27.** The Exchequer and Audit Act, 1975 (Act No. 66 of 1975) is hereby amended by—

- (a) the insertion between the words "shall" and "investigate" in subsection 42 (2) of the words "in terms of the provisions of the Railways and Harbours Finances and Accounts Act, 1977";
- (b) the deletion of the following—
 - (i) the figure "(2)" from subsection 42 (6);
 - (ii) the item numbered "(ii)" from paragraph (c) of subsection 42 (9);
 - (iii) paragraph (b) from subsection 45 (1);
 - (iv) the words "the Railways and Harbours Administration" from paragraphs (b) and (c) of section 47;
 - (v) paragraph (b) from subsection 48 (1).

Application of
Act to South
West Africa.**28.** This Act and an amendment thereto is also applicable in the Territory of South West Africa, including the Eastern Caprivi Zipfel.

Repeal of laws.

29. (1) Subject to the provisions of subsection (2), the laws specified in the Schedule are hereby repealed to the extent set out in the third column thereof.

(2) Any resolution, regulation, notice, approval, authority, return, certificate or document issued, made, promulgated, given or granted and any other action taken under any provision of a law repealed by subsection (1), shall be deemed to have been issued, made, promulgated, given, granted or taken under the corresponding provision of this Act.

Short title
and date of
commencement.**30.** This Act shall be called the Railways and Harbours Finances and Accounts Act, 1977, and shall come into operation on 1 April 1977, with the exception of section 17, which shall be deemed to have come into operation on 1 January 1977.**Schedule****LAWS REPEALED**

No. and year	Short title	Extent of repeal
Act 46 of 1945	Finance Act, 1945	Section 34.
Act 25 of 1970	Finance Act, 1970	Section 7.
Act 1 of 1973	Railways and Harbours Loans Act, 1973	The whole.
Act 52 of 1976	Railways and Harbours Finances and Accounts Act, 1976	The whole.

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27. Die Skatkis- en Ouditwet, 1975 (Wet No. 66 van 1975) word hierby gewysig deur— Wysigings van Wet 66 van 1975.

- (a) die byvoeging by subartikel 42 (2) na die woord „ouditeer” van die woorde „ingevolge die bepalings van die Wet op Finansies en Rekenings van die Spoorweë en Hawens, 1977”;
- (b) die skapping van die volgende besonderhede—
 - (i) die syfer „(2)” uit subartikel 42 (6);
 - (ii) die item genummer „(ii)” uit paragraaf (c), subartikel 42 (9);
 - (iii) paragraaf (b) uit subartikel 45 (1);
 - (iv) die woorde „die Spoorweg- en Hawe-administrasie” uit paragrawe (b) en (c) van artikel 47;
 - (v) paragraaf (b) uit subartikel 48 (1).

28. Hierdie Wet en ’n wysiging daarvan is ook in die Gebied Suidwes-Afrika, insluitende die Oostelike Caprivi Zipfel, van toepassing. Toepassing van wet op Suidwes-Afrika.

29. (1) Behoudens die bepalings van subartikel (2), word die wette in die Bylae vermeld, hierby herroep in die mate in die derde kolom daarvan uiteengesit. Herroeping van wette.

(2) ’n Besluit, regulasie, kennisgewing, goedkeuring, magtiging, opgawe, sertifikaat of dokument wat ingevolge ’n bepaling van ’n wet wat by subartikel (1) herroep word, uitgereik, uitgevaardig, gegee of toegestaan is, en enige ander stappe wat gedoen is, word geag ingevolge die ooreenstemmende bepaling van hierdie Wet uitgereik, uitgevaardig, gegee, toegestaan of gedoen te gewees het.

30. Hierdie Wet heet die Wet op Finansies en Rekenings van die Spoorweë en Hawens, 1977, en tree op 1 April 1977 in werking, behalwe artikel 17, wat geag word op 1 Januarie 1977 in werking te getree het. Kort titel en datum van inwerkingtreding.

Bylae

WETTE HERROEP

No. en jaar	Kort titel	In hoeverre herroep
Wet 46 van 1945	Finansiewet, 1945	Artikel 34.
Wet 25 van 1970	Finansiewet, 1970	Artikel 7.
Wet 1 van 1973	Spoorweg- en Haweleningswet, 1973	Die geheel.
Wet 52 van 1976	Wet op Finansies en Rekenings van die Spoorweë en Hawens, 1976	Die geheel.

