



STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

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DEPARTEMENT VAN DIE EERSTE MINISTER

No. 1529.

13 Julie 1979.

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

No. 101 van 1979: Finansiewet, 1979.

DEPARTMENT OF THE PRIME MINISTER

No. 1529.

13 July 1979.

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

No. 101 of 1979: Finance Act, 1979.

Act No. 101, 1979

FINANCE ACT, 1979.

GENERAL EXPLANATORY NOTE:

- 【 Words in bold type in square brackets indicate omissions from existing enactments.
— Words underlined with solid line indicate insertions in existing enactments.
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ACT

To provide for the disposal of certain surplus State revenue; for the defraying of unauthorized expenditure from the State Revenue Account and the Special Defence Account; for guarantees by the Minister of Finance in respect of loans granted to the Administrator-General of the territory of South West Africa; for guarantees by the Minister of Economic Affairs in respect of loans granted by the South African Reserve Bank to the Industrial Development Corporation, Limited; for guarantees by the Minister of Plural Relations and Development in respect of loans granted to community councils for the electrification of certain Black residential areas; for the conversion of loan liability of the South African Inventions Development Corporation into share capital; for the conversion of certain advances out of the Special Defence Account into share capital of the Armaments Corporation of South Africa, Limited; for the vesting of certain commitments of the South African Broadcasting Corporation in the South West African Broadcasting Corporation; and for the repeal of the National Film Board Act, 1963, and for the disposal of assets, rights, liabilities and obligations of the Film Board; to amend the Foreign Affairs Special Account Act, 1967, so as to provide further for the auditing of the account referred to in that Act; to amend the Security Services Special Account Act, 1969, so as to provide further for the auditing of the account referred to in that Act; to amend the Defence Special Account Act, 1974, so as to provide further for the auditing of the account referred to in that Act; to amend the Payment of Members of Parliament Act, 1974, so as to provide further for the payment of salaries and allowances to office-bearers of Parliament; to amend the Exchequer and Audit Act, 1975, so as to provide for a certain portion of a vote to be dealt with separately in the appropriation account; to authorize the Treasury to charge a person who is not an accounting officer with the responsibility of accounting for State moneys in respect of any particular portion of a vote; to grant the Minister of Finance further powers to determine interest rates in respect of certain debts to the State; to provide for a reduction in the permanent capital of the South African Broadcasting Corporation; and to regulate the manner in which the Auditor-General shall report on certain accounts; to amend the Finance and Financial Adjustments Acts Consolidation Act, 1977, so as to authorize

ALGEMENE VERDUIDELIKENDE NOTA:

- I** Woorde in vet druk tussen vierkantige hake dui skrappings uit bestaande verordeninge aan.
- Woorde met 'n volstreep daaronder, dui invloegings in bestaande verordeninge aan.
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WET

Om voorsiening te maak vir die besteding van sekere surplus-staatsinkomste; die bestryding van ongemagtigde uitgawes uit die Staatsinkomsterekening en die Spesiale Verdedigingsrekening; waarborg deur die Minister van Finansies ten opsigte van lenings aan die Administrateur-generaal van die gebied Suidwes-Afrika toegestaan; waarborg deur die Minister van Ekonomiese Sake ten opsigte van lenings deur die Suid-Afrikaanse Reserwebank aan die Nywerheid-ontwikkelingskorporasie, Beperk, toegestaan; waarborg deur die Minister van Plurale Betrekkinge en Ontwikkeling ten opsigte van lenings aan gemeenskapsrade vir die elektrifisering van sekere Swart woongebiede toegestaan; die omskepping van leningskuld van die Suid-Afrikaanse Ontwikkelingskorporasie vir Uitvindings in aandelekapitaal; die omskepping van sekere voorskotte uit die Spesiale Verdedigingsrekening tot aandelekapitaal van die Krygstuigkorporasie van Suid-Afrika, Beperk; die oorgang van sekere verpligtings van die Suid-Afrikaanse Uitsaikorporasie op die Suidwes-Afrikaanse Uitsaikorporasie; en die herroeping van die Wet op die Nasionale Filmraad, 1963, en die beskikking oor bates, regte, laste en verpligtinge van die Filmraad; tot wysiging van die Wet op die Spesiale Rekening vir Buitelandse Sake, 1967, om verdere voorsiening te maak vir die ouditering van die rekening in daardie Wet bedoel; tot wysiging van die Wet op die Spesiale Rekening vir Veiligheidsdienste, 1969, ten einde verdere voorsiening te maak vir die ouditering van die rekening in daardie Wet bedoel; tot wysiging van die Wet op die Spesiale Verdedigingsrekening, 1974, ten einde verdere voorsiening te maak vir die ouditering van die rekening in daardie Wet bedoel; tot wysiging van die Betaling van Parlementslede, 1974, ten einde verdere voorsiening te maak vir die betaling van salaris en toelaes aan ampsdraers van die Parlement; tot wysiging van die Skatkis- en Ouditwet, 1975, ten einde te bepaal dat 'n sekere gedeelte van 'n begrotingspos afsonderlik in die appropriasierekening behandel moet word; die Tesourerie te magtig om iemand wat nie 'n rekenpligtige beampete is nie te belas met die verantwoording van Staatsgeld ten opsigte van 'n bepaalde gedeelte van 'n begrotingspos; aan die Minister van Finansies verdere bevoegdhede te verleen om rentekoerse ten opsigte van sekere skulde aan die Staat te bepaal; voorsiening te maak vir die vermindering van die permanente kapitaal van die Suid-Afrikaanse Uitsaikorporasie; en die wyse waarop die Ouditeur-generaal oor sekere rekenings verslag moet doen, te reël; tot wysiging van die Konsolidasiewet op Finansiële en Finansiële Reëlingswette, 1977, ten einde die Minister van Ekonomiese Sake te magtig om waarborgte te verstrek ten opsigte van lenings aan die

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the Minister of Economic Affairs to furnish guarantees in respect of loans granted to the South African Sugar Association; to amend the Secret Services Account Act, 1978, so as to provide further for the auditing of certain accounts; to provide for the disposal of surplus revenue in the Railway and Harbour Fund; and the payment of certain *ex gratia* compensation; and to provide for incidental matters.

*(Afrikaans text signed by the State President.)
(Assented to 2 July 1979.)*

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

PART I

MATTERS AFFECTING THE STATE REVENUE FUND

5

Disposal of certain surplus State revenues.

1. From the surplus in the State Revenue Account as at 31 March 1979, as certified by the Auditor-General, there shall be paid to the Special Defence Account, established under section 1 of the Defence Special Account Act, 1974 (Act No. 6 of 1974), an amount of R100 000 000. 10

Defraying of unauthorized expenditure from the State Revenue Account and the Special Defence Account.

2. (1) The State Revenue Account is hereby charged with the amount of R4 374 227,65 to defray certain expenditure over and above the amounts appropriated for the service of the Republic for the financial years which ended on 31 March 1974, 31 March 1975, 31 March 1976, 31 March 1977 and 31 March 1978. 15

(2) The Special Defence Account, established in terms of section 1 of the Defence Special Account Act, 1974 (Act No. 6 of 1974), is hereby charged with the amount of R532 313 to defray certain expenditure over and above the authorized expenditure on the said account. 20

(3) The expenditure referred to in subsection (1) is set forth in the Schedule and the said expenditure and the expenditure referred to in subsection (2) are more fully described in paragraphs 8 (1) (a) (ii) and 8 (1) (b) (i) on page 8 of Part I of the Report of the Auditor-General for the financial year 1977-'78, which has been submitted to Parliament, and in the First Report of the Select Committee on Public Accounts, 1979. 25

Guarantees by Minister of Finance in respect of loans granted to Administrator-General of South West Africa.

3. The Minister of Finance may on such terms and conditions as he may determine, guarantee the repayment of the capital of, the payment of the interest on, and the payment of any charges incurred in connection with, any loan granted by any person to the Administrator-General of the territory of South West Africa. 30

Guarantees by Minister of Economic Affairs in respect of loans granted by South African Reserve Bank to Industrial Development Corporation, Limited.

4. The Minister of Economic Affairs may on such terms and conditions as he may with the concurrence of the Minister of Finance determine, guarantee the repayment of the capital of, payment of the interest on, and payment of any charges incurred in connection with, a loan granted by the South African Reserve Bank to the Industrial Development Corporation of South Africa, Limited, established by section 2 of the Industrial Development Act, 1940 (Act No. 22 of 1940), by way of an advance against, or the discount of, a note of the corporation, for the purpose of post shipment financing of the export of goods and services in respect of which insurance policies have been issued by the Credit Guarantee Insurance Corporation of Africa, Limited, a company registered under the Companies Act, 1973 (Act No. 61 of 1973): 45 Provided that no guarantee shall be given in terms of this section in respect of any such loan if—

- (i) the amount of such loan; or
- (ii) the amount of such loan together with the amounts of any other loans granted to the Industrial Development Corporation of South Africa, Limited, and guaranteed under this paragraph, 50

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Suid-Afrikaanse Suikervereniging toegestaan; tot wysiging van die Wet op die Rekening vir Geheime Dienste, 1978, ten einde verdere voorsiening te maak vir die ouditering van sekere rekenings; om voorsiening te maak vir die besteding van surplus-inkomste in die Spoerweg-en Hawefonds; en die betaling van sekere *ex gratia*-vergoeding; en om vir bykomstige aangeleenthede voor-siening te maak.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 2 Julie 1979.)

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

DEEL I

5 AANGELEENTHEDE WAT DIE STAATSSINKOMSTEFONDS RAAK

1. Uit die surplus in die Staatsinkomsterekening op 31 Maart 1979, soos deur die Ouditeur-generaal gesertifiseer, word daar aan die Spesiale Verdedigingsrekening, ingestel kragtens artikel 1 van die Wet op die Spesiale Verdedigingsrekening, 1974 (Wet No. 6 van 1974), 'n bedrag van R100 000 000 oorbetaal. Besteding van sekere surplus-staatsinkomste.
2. (1) Die Staatsinkomsterekening word hierby belas met die bedrag van R4 374 227,65 tot dekking van sekere uitgawes bo en behalwe die bedrae beskikbaar gestel vir die diens van die Republiek vir die boekjare wat op 31 Maart 1974, 31 Maart 1975, 15 31 Maart 1976, 31 Maart 1977 en 31 Maart 1978 geëindig het. Bestryding van ongemagtigde uitgawes uit die Staatsinkomsterekening en die Spesiale Verdedigingsrekening.
- (2) Die Spesiale Verdedigingsrekening ingestel by artikel 1 van die Wet op die Spesiale Verdedigingsrekening, 1974 (Wet No. 6 van 1974), word hierby belas met die bedrag van R532 313 tot dekking van sekere uitgawes bo en behalwe die gemagtigde 20 uitgawes op die genoemde rekening.
- (3) Die uitgawes in subartikel (1) bedoel, word uiteengesit in die Bylae en genoemde uitgawes en die uitgawes in subartikel (2) bedoel word nader omskryf in paragrawe 8 (1) (a) (ii) en 8 (1) (b) (i) op bladsy 8 van Deel 1 van die Verslag van die Ouditeur-generaal vir die boekjaar 1977-'78 wat aan die Parlement voorgelê is, en in die Eerste Verslag van die Gekose Komitee oor Openbare Rekenings, 1979.
3. Die Minister van Finansies kan op die voorwaardes wat hy bepaal, die terugbetaling van die hoofsom van, betaling van die 30 rente op, en betaling van koste aangegaan in verband met, 'n lening waarborg wat deur enigiemand aan die Administrateur-generaal van die gebied Suidwes-Afrika toegestaan is. Waarborge deur Minister van Finansies ten opsigte van lenings aan Administrateur-generaal van Suidwes-Afrika toegestaan.
4. Die Minister van Ekonomiese Sake kan op die bedinge en voorwaardes wat hy met die instemming van die Minister van Finansies bepaal die terugbetaling van die hoofsom van, betaling van die rente op, en betaling van koste aangegaan in verband met, 'n lening waarborg wat deur die Suid-Afrikaanse Reserwebank aan die Nywerheid-ontwikkelingskorporasie van Suid-Afrika, Beperk, ingestel by artikel 2 van die Nywerheid-ontwikkelings-wet, 1940 (Wet No. 22 van 1940), toegestaan is by wyse van 'n voorskot teen, of die verdiskontering van, 'n nota van die korporasie, vir die doeleinde van na-verskeppingsfinansiering van die uitvoer van goedere en dienste ten opsigte waarvan versekerings-polisse deur die Kredietwaarborgversekeringskorporasie van 45 Afrika, Beperk, 'n maatskappy kragtens die Maatskappywet, 1973 (Wet No. 61 van 1973), geregistreer, uitgereik is: Met dien verstande dat geen waarborg ingevolge hierdie artikel ten opsigte van so 'n lening gegee word nie indien—
- (i) die bedrag van daardie lening; of
- (ii) die bedrag van daardie lening tesame met die bedrae van enige ander lenings aan die Nywerheid-ontwikkelingskorporasie van Suid-Afrika, Beperk, toegestaan en ingevolge hierdie paragraaf gewaarborg,

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exceeds R250 000 000, unless such guarantee is approved by resolution of the Senate and of the House of Assembly.

Guarantees by Minister of Plural Relations and Development in respect of loans for supply of electricity to certain Black residential areas.

5. The Minister of Plural Relations and Development may on such terms and conditions as he may with the concurrence of the Minister of Finance determine, guarantee the repayment of the capital of, payment of the interest on, and payment of any charges incurred in connection with, a loan granted by any person to the Soweto Council, the Dobsonville Community Council or the Diepmeadow Community Council, established under section 2 of the Community Councils Act, 1977 (Act No. 125 of 1977), for the supply and distribution of electricity in the area for which the council in question is established. 5

Conversion of loan liability of South African Inventions Development Corporation into share capital.

6. (1) The amount of R770 000 loaned during the period from 31 March 1974 to 18 March 1976 by the State to the South African Inventions Development Corporation, established by section 2 of the Inventions Development Act, 1962 (Act No. 31 of 1962), shall be deemed to be moneys paid by the State to the said corporation in respect of shares in the said corporation allotted, in terms of section 10 (1) (b) of that Act, to the Council for Scientific and Industrial Research, mentioned in section 2 of the Scientific Research Council Act, 1962 (Act No. 32 of 1962). 15

(2) No interest shall be payable by the said corporation to the State in respect of the said amount with effect from 1 April 1979. 20

Conversion of certain advances out of Special Defence Account into share capital of Armaments Corporation of South Africa, Limited.

7. The amount of R111 766 191,26 advanced during the period 1 April 1974 to 31 March 1978 out of the Special Defence Account, established by section 1 of the Defence Special Account Act, 1974 (Act No. 6 of 1974), as working capital to the Armaments Board, established by section 2 of the Armaments Act, 1964 (Act No. 87 of 1964), and the Armaments Corporation of South Africa, Limited, established by section 2 of the Armaments Development and Production Act, 1968 (Act No. 57 of 1968), shall be deemed to have been— 25

- (a) transferred from the Special Defence Account to the State Revenue Fund;
- (b) appropriated in accordance with section 6 of the last-mentioned Act for the taking up by the State of shares in the said corporation; and
- (c) paid out of the State Revenue Fund to that corporation for the purpose referred to in paragraph (b).

Vesting of certain commitments of South African Broadcasting Corporation in South West African Broadcasting Corporation.

8. As from the commencement of this Act the commitment of the South African Broadcasting Corporation, referred to in section 2 of the Broadcasting Act, 1976 (Act No. 73 of 1976), to repay the Treasury an amount of R1 855 000, being part of an amount which was made available by the Treasury to the said corporation for the financing of capital assets in the territory of South West Africa, shall, subject to the terms and conditions on which it was so made available, vest in the South West African Broadcasting Corporation, established by the Broadcasting Act Amendment Proclamation, 1979, of the Administrator-General of the territory of South West Africa (Proclamation No. 16 of 1979). 40

9. (1) The National Film Board Act, 1963 (Act No. 73 of 1963), and the National Film Board Amendment Act, 1969 (Act No. 7 of 1969), are hereby repealed with effect from a date to be fixed by the State President by proclamation in the *Gazette*. 45

(2) As from the date referred to in subsection (1) all assets, rights, liabilities and obligations of the National Film Board, established by section 2 of the National Film Board Act, 1963, excluding any rights and obligations under a contract of service, shall vest in the State. 55

(3) The registrar of deeds concerned shall as soon as may be practicable after the said date make such entries or endorsements in or on any relevant register, title deed or other document in his

Repeal of National Film Board Act, 1963.

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R250 000 000 oorskry, tensy daardie waarborg by besluit van die Senaat en van die Volksraad goedgekeur is.

5. Die Minister van Plurale Betrekkinge en Ontwikkeling kan op die bedinge en voorwaardes wat hy met die instemming van die Minister van Finansies bepaal die terugbetaling van die hoofsom van, betaling van die rente op, en betaling van koste aangegaan in verband met, 'n lening waarborg wat deur enigiemand aan die Sowetoraad, die Dobsonville Gemeenskapsraad of die Diepmeadow Gemeenskapsraad, ingestel kragtens artikel 2 van die Wet op Gemeenskapsrade, 1977 (Wet No. 125 van 1977), toegestaan is vir die voorsiening en distribusie van elektrisiteit in die gebied waarvoor die betrokke raad ingestel is.

Waarborgdeur
Minister van Plurale
Betrekkinge en
Ontwikkeling ten
opsigte van lenings
vir voorsiening van
elektrisiteit aan
sekere Swart
woongebiede.

6. (1) Die bedrag van R770 000 wat gedurende die tydperk van 31 Maart 1974 tot 18 Maart 1976 deur die Staat geleen is aan die Suid-Afrikaanse Ontwikkelingskorporasie vir Uitvindings, ingestel by artikel 2 van die Wet op die Ontwikkeling van Uitvindings, 1962 (Wet No. 31 van 1962), word geag geld te wees wat deur die Staat aan genoemde korporasie betaal is ten opsigte van aandele in genoemde korporasie wat aan die Wetenskaplike en Nywerheidnavorsingsraad, in artikel 2 van die Wet op die Wetenskaplike Navorsingsraad, 1962 (Wet No. 32 van 1962), vermeld, ingevolge artikel 10 (1) (b) van eersgenoemde Wet toegeken is.

Omskepping van
leningskuld van
Suid-Afrikaanse
Ontwikkelings-
korporasie vir
Uitvindings in
aandelekapitaal.

(2) Geen rente is met ingang van 1 April 1979 ten opsigte van genoemde bedrag deur genoemde korporasie aan die Staat betaalbaar nie.

7. Die bedrag van R111 766 191,26 wat gedurende die tydperk van 1 April 1974 tot 31 Maart 1978 uit die Spesiale Verdedigingsrekening, ingestel by artikel 1 van die Wet op die Spesiale Verdedigingsrekening, 1974 (Wet No. 6 van 1974), aan die Krygstuigraad, ingestel by artikel 2 van die Krygstuigwet, 1964 (Wet No. 87 van 1964), en die Krygstuigkorporasie van Suid-Afrika, Beperk, ingestel by artikel 2 van die Wet op Krygstuigontwikkeling en -vervaardiging, 1968 (Wet No. 57 van 1968), as bedryfskapitaal voorgeskiet is, word geag—

Omskepping van
sekere voorskotte
uit Spesiale
Verdedigings-
rekening tot
aandelekapitaal van
Krygstuig-
korporasie van
Suid-Afrika,
Beperk.

35 (a) van die Spesiale Verdedigingsrekening na die Staatsinkomstefonds oorgedra te gewees het;
(b) ooreenkomsdig artikel 6 van laasgenoemde Wet vir die opneem deur die Staat van aandele in bedoelde korporasie bewillig te gewees het; en
40 (c) uit die Staatsinkomstefonds aan daardie korporasie vir die doel in paragraaf (b) vermeld, betaal te gewees het.

8. Vanaf die inwerkingtreding van hierdie Wet gaan die Oorgang van sekere verpligtings van die Suid-Afrikaanse Uitsaaikorporasie, vermeld in artikel 2 van die Uitsaaiwet, 1976 (Wet No. 73 van 1976), tot terugbetaling aan die Tesourie van 'n bedrag van R1 855 000, synde deel van 'n bedrag wat deur die Tesourie aan bedoelde korporasie vir die financiering van kapitale bates in die gebied Suidwes-Afrika beskikbaar gestel is, behoudens die bedinge en voorwaardes waarop dit aldus beskikbaar gestel is, oor op die Suidwes-Afrikaanse Uitsaaikorporasie, ingestel by die Wysigingsproklamasie op die Uitsaaiwet, 1979, van die Administrateur-generaal van die gebied Suidwes-Afrika (Proklamasie No. 16 van 1979).

Omskepping van
sekere voorskotte
uit Spesiale
Verdedigings-
rekening tot
aandelekapitaal van
Krygstuig-
korporasie van
Suid-Afrika,
Beperk.

9. (1) Die Wet op die Nasionale Filmraad, 1963 (Wet No. 73 van 1963), en die Wysigingswet op die Nasionale Filmraad, 1969 (Wet No. 7 van 1969), word hierby met ingang van 'n datum wat die Staatspresident by proklamasie in die *Staatskoerant* bepaal, herroep.

Herroeping van Wet
op die Nasionale
Filmraad, 1963.

(2) Vanaf die datum in subartikel (1) bedoel, gaan alle bates, regte, laste en verpligtinge van die Nasionale Filmraad, ingestel by artikel 2 van die Wet op die Nasionale Filmraad, 1963, uitgesonderd enige regte en verpligtinge kragtens 'n dienskontrak, oor op die Staat.

(3) Die betrokke registrateur van aktes moet so gou doenlik na bedoelde datum die inskrywings of aantekenings wat hy nodig ag ten einde aan die bepalings van subartikel (2) gevvolg te gee, in of

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Substitution of
section 4 of Act 38
of 1967.

10. The following section is hereby substituted for section 4 of the Foreign Affairs Special Account Act, 1967:

"Audit.

4. The account shall be audited by the Auditor-General.

5

Substitution of
section 4 of Act 81
of 1969.

11. The following section is hereby substituted for section 4 of the Security Services Special Account Act, 1969:

"Audit.

4. The account shall be audited by the Auditor-General.

10

Substitution of
section 5 of Act 6
of 1974.

12. The following section is hereby substituted for section 5 of the Defence Special Account Act, 1974:

"Audit.

5. The account shall be audited by the Auditor-General.

Amendment of
section 1 of Act 40
of 1974.

13. Section 1 of the Payment of Members of Parliament Act, 1974, is hereby amended by the addition in subsection (1) of the following paragraph:

"(e) Notwithstanding the provisions of paragraphs (a) and (b) any particular office-bearer may be paid such salary and allowance as the State President may in his case from time to time determine."

15

Amendment of
section 14 of Act 66
of 1975.

14. Section 14 of the Exchequer and Audit Act, 1975, is hereby amended by the addition of the following subsection:

- „(5) (a) Whenever a person is charged under section 15A

(1) with the responsibility of accounting for State moneys in respect of any particular portion of a vote, the particulars relating to that portion shall be dealt with separately in the appropriation account in respect of the vote in question.

(b) A person referred to in paragraph (a) shall furnish the accounting officer concerned with sufficient particulars so as to enable him to comply with the provisions of subsections (1), (2) and (3)."

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30

Insertion of section
15A in Act 66 of
1975.

15. The following section is hereby inserted in the Exchequer and Audit Act, 1975, after section 15:

35

"Responsibility of accounting for State moneys by a person who is not an accounting officer.

15A. (1) The Treasury may notwithstanding the provisions of section 15 charge a person who is not an accounting officer with the responsibility of accounting for State moneys received and paid out by that person in connection with a particular portion of a vote whereof accounts are kept separately.

40

(2) Whenever a person is charged under subsection (1) with the responsibility of accounting for State moneys in respect of any particular portion of a vote, the Treasury may assign to such person any or all of the powers and duties referred to in section 15 (2) which an accounting officer may exercise or is required to perform in respect of such portion of a vote.

45

(3) A power or duty assigned to a person under subsection (2) shall be exercised or performed by such person in respect of the said portion of a vote to the exclusion of the accounting officer for such vote.

50

(4) Whenever a person referred to in subsection (1) is absent, his powers shall be exercised and his duties performed by the person acting in his place."

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op enige tersaaklike register, titelbewys of ander stuk in sy kantoor of aan hom voorgelê, maak.

10. Artikel 4 van die Wet op die Spesiale Rekening vir Vervanging van Buitelandse Sake, 1967, word hierby deur die volgende artikel vervang:

„Oudit. 4. Die rekening word deur die Ouditeur-generaal geouditeer.”

11. Artikel 4 van die Wet op die Spesiale Rekening vir Vervanging van Veiligheidsdienste, 1969, word hierby deur dié volgende artikel vervang:

„Oudit. 4. Die rekening word deur die Ouditeur-generaal geouditeer.”

12. Artikel 5 van die Wet op die Spesiale Verdedigingsrekening, Vervanging van 1974, word hierby deur die volgende artikel vervang:

15 „Oudit. 5. Die rekening word deur die Ouditeur-generaal geouditeer.”

13. Artikel 1 van die Wet op die Betaling van Parlementslede, 1974, word hierby gewysig deur in subartikel (1) die volgende paragraaf by te voeg:

20 „(e) Ondanks die bepalings van paragrawe (a) en (b) kan daar aan 'n bepaalde ampsdraer die salaris en toelae betaal word wat die Staatspresident van tyd tot tyd in sy geval bepaal.”

14. Artikel 14 van die Skatkis- en Ouditwet, 1975, word hierby gewysig deur die volgende subartikel by te voeg:

25 „(5) (a) Wanneer iemand kragtens artikel 15A (1) met die verantwoording van Staatsgeld ten opsigte van 'n bepaalde gedeelte van 'n begrotingspos belas is, moet die besonderhede betreffende daardie gedeelte afsonderlik in die appropriasierkening ten opsigte van die betrokke begrotingspos behandel word.

30 (b) Iemand in paragraaf (a) bedoel, moet die betrokke rekenpligtige beampete van voldoende besonderhede voorsien ten einde hom in staat te stel om aan die bepalings van subartikels (1), (2) en (3) te voldoen.”

35 15. Die volgende artikel word hierby in die Skatkis- en Ouditwet, 1975, na artikel 15 ingevoeg:

40 „Verantwoording 15A. (1) Die Tesourie kan ondanks die bepalings van Staatsgeld deur iemand wat nie 'n rekenpligtige beampete is nie belas met die verantwoording van Staatsgeld wat deur daardie persoon ontvang en uitbetaal word in verband met 'n bepaalde gedeelte van 'n begrotingspos waarvan afsonderlik boek gehou word.

45 (2) Wanneer iemand kragtens subartikel (1) met die verantwoording van Staatsgeld ten opsigte van 'n bepaalde gedeelte van 'n begrotingspos belas is, kan die Tesourie enige of al die bevoegdhede en pligte in artikel 15 (2) bedoel wat 'n rekenpligtige beampete ten opsigte van sodanige gedeelte van 'n begrotingspos kan uitoefen of moet verrig, aan so iemand opdra.

50 (3) 'n Bevoegheid of plig aan iemand kragtens subartikel (2) opgedra, word deur so iemand ten opsigte van die betrokke gedeelte van 'n begrotingspos uitgeoefen of verrig tot uitsluiting van die rekenpligtige beampete vir daardie begrotingspos.

55 (4) Wanneer iemand in subartikel (1) bedoel afwesig is, word sy bevoegdhede uitgeoefen en sy pligte verrig deur die persoon wat in sy plek waarnem.”.

Wysiging van artikel 1 van Wet 40 van 1974.

Wysiging van artikel 14 van Wet 66 van 1975.

Invoeging van artikel 15A in Wet 66 van 1975.

Act No. 101, 1979**FINANCE ACT, 1979.**

Amendment of
section 26 of Act 66
of 1975.

16. Section 26 of the Exchequer and Audit Act, 1975, is hereby amended by the substitution for subsection (6) of the following subsection:

“(6) The Minister shall from time to time determine a uniform interest rate which shall be applicable to debts to the State created otherwise than by the granting of a loan out of the State Revenue Fund, and, subject to any provision to the contrary in any law contained, interest shall be paid at that rate on such debts: Provided that the Minister may, subject to any provision to the contrary in any law contained, determine that another interest rate or no interest shall be payable in respect of certain categories of such debts.”.

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Amendment of
section 30 of Act 66
of 1975, as
amended by section
11 of Act 111 of
1977.

17. Section 30 of the Exchequer and Audit Act, 1975, is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) An amount of **[R38 200 000]** R35 020 000 of the amount of **[R40 000 000]** R38 200 000 made available by the Treasury to the South African Broadcasting Corporation shall be deemed to have been made available to it as permanent capital, and the said amount shall not be repayable to the Treasury and an amount of **[R1 800 000]** R3 180 000, being the balance of the said amount of **[R40 000 000]** R38 200 000, is hereby written off.”

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Amendment of
section 45 of Act 66
of 1975.

18. Section 45 of the Exchequer and Audit Act, 1975, is hereby amended by the insertion after subsection (1) of the following subsection:

“(1A) The Auditor-General shall for the purposes of subsection (1) report on an account established by the Foreign Affairs Special Account Act, 1967 (Act No. 38 of 1967), the Security Services Special Account Act, 1969 (Act No. 81 of 1969), the Defence Special Account Act, 1974 (Act No. 6 of 1974), the Secret Services Account Act, 1978 (Act No. 56 of 1978), or the Information Service of South Africa Special Account Act, 1979, with due regard to the special nature of the account, and shall limit such report to the extent that the Minister, after consultation with the Prime Minister and the Auditor-General, may determine.”.

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Amendment of
section 34 of Act 11
of 1977.

19. Section 34 of the Finance and Financial Adjustments Acts Consolidation Act, 1977, is hereby amended by the substitution for paragraph (c) of the following paragraph:

“(c) repayment of the capital of, payment of the interest on, and payment of any charges incurred in connection with, any loan granted **[by a banking institution as defined in the Banks Act, 1965 (Act 23 of 1965)]** to the South African Sugar Association, incorporated in terms of section 2 of the Sugar Act, 1978 (Act No. 9 of 1978), or to the company registered under the Companies Act, 1973, as “S.A. Sugar Export Corporation (Proprietary) Limited”: Provided that the total amount of all the loans granted to the said association and company whereof repayment may be so guaranteed, shall not exceed **[R16 000 000]** R50 000 000.”.

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Substitution of
section 3 of Act 56
of 1978.

20. The following section is hereby substituted for section 3 of the Secret Services Account Act, 1978:

“Audit.

3. The account as well as the accounts kept in respect of moneys transferred to a Department of State in terms of section 2 (3), shall be audited by the Auditor-General.”.

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FINANSIEWET, 1979.

Wet No. 101, 1979

16. Artikel 26 van die Skatkis- en Ouditwet, 1975, word hierby gewysig deur subartikel (6) deur die volgende subartikel te vervang:

„(6) Die Minister bepaal van tyd tot tyd 'n eenvormige rentekoers wat van toepassing is op skulde aan die Staat wat op 'n ander wyse ontstaan het as deur die toestaan van 'n lening uit die Staatsinkomstefonds en, behoudens 'n andersluidende wetsbepaling, word rente teen daardie koers op sodanige skulde betaal: Met dien verstande dat die Minister, behoudens 'n andersluidende wetsbepaling, ten opsigte van sekere soorte van sodanige skulde kan bepaal dat 'n ander rentekoers of geen rente daarop betaalbaar is nie.”.

17. Artikel 30 van die Skatkis- en Ouditwet, 1975, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

„(1) 'n Bedrag van **[R38 200 000]** R35 020 000 van die bedrag van **[R40 000 000]** R38 200 000 wat deur die Tesourie aan die Suid-Afrikaanse Uitsaikorporasie beskikbaar gestel is, word geag as permanente kapitaal aan hom beskikbaar gestel te wees, en genoemde bedrag is nie aan die Tesourie terugbetaalbaar nie en 'n bedrag van **[R1 800 000]** R3 180 000, synde die balans van die genoemde bedrag van **[R40 000 000]** R38 200 000, word hierby afgeskryf.”.

18. Artikel 45 van die Skatkis- en Ouditwet, 1975, word hierby gewysig deur na subartikel (1) die volgende subartikel in te voeg:

„(1A) Die Ouditeur-generaal doen vir die doeleindes van subartikel (1) verslag oor 'n rekening ingestel by die Wet op die Spesiale Rekening vir Buitelandse Sake, 1967 (Wet No. 38 van 1967), die Wet op die Spesiale Rekening vir Veiligheidsdienste, 1969 (Wet No. 81 van 1969), die Wet op die Spesiale Verdedigingsrekening, 1974 (Wet No. 6 van 1974), die Wet op die Rekening vir Geheime Dienste, 1978 (Wet No. 56 van 1978), en die Wet op die Spesiale Rekening vir die Inligtingsdiens van Suid-Afrika, 1979, met inagneming van die spesiale aard van die rekening, en beperk sodanige verslag in die mate wat die Minister, na oorlegpleging met die Eerste Minister en die Ouditeur-generaal, mag bepaal.”.

19. Artikel 34 van die Konsolidasiewet op Finansiële Reëlingswette, 1977, word hierby gewysig deur paragraaf (c) deur die volgende paragraaf te vervang:

„(c) die terugbetaling van die hoofsom van, die betaling van die rente op, en die betaling van koste aangegaan in verband met, 'n lening waarborg wat **[deur 'n bankinstelling soos omskryf in die Bankwet, 1965 (Wet 23 van 1965),]** aan **[die Suid-Afrikaanse Suiker-vereeniging, ingelyf ingevolge artikel 2 van die Suikerwet, 1978 (Wet No. 9 van 1978), of aan die maatskappy wat kragtens die Maatskappywet, 1973, as „S.A. Sugar Export Corporation (Proprietary) Limited“ geregistreer is, toegestaan word: Met dien verstande dat die totale bedrag van **[alle aan bedoelde maatskappy toegestane lenings]** al die lenings aan genoemde vereniging en maatskappy toegestaan waarvan terugbetaling aldus gewaarborg kan word, nie **[R16 000 000]** R50 000 000 oorskry nie.”.”.**

20. Artikel 3 van die Wet op die Rekening vir Geheime Dienste, 1978, word hierby deur die volgende artikel vervang:

„Oudit.
3. Die rekening asook die rekenings wat gehou word ten opsigte van geld wat ingevolge artikel 2 (3) na 'n Staatsdepartement oorgedra is, word deur die Ouditeur-generaal geouditeer.”.

Act No. 101, 1979**FINANCE ACT, 1979.****PART II****MATTERS AFFECTING THE RAILWAY AND HARBOUR FUND**

Disposal of surplus revenue of Railway and Harbour Fund.

21. The surplus revenue of the Railway and Harbour Fund in respect of the financial year ended on 31 March 1979, as certified by the Auditor-General, shall be credited to the fund established under section 104 of the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961). 5

Payment of *ex gratia* compensation in respect of Keetmanshoop train accident on 25 March 1977.

22. The payment of *ex gratia* compensation to the under-mentioned persons out of funds made available by the Railways and Harbours Additional Appropriation Act, 1979 (Act No. 4 of 10 1979), is hereby approved:—

- (a) R50 000 to Idille Uys, widow of Hermanus Johannes Uys, a serviceman who was fatally injured in the Keetmanshoop train accident on 25 March 1977; and
- (b) R15 500 to Stanley Marcus, a serviceman who sustained 15 injuries in the same train accident.

Short title and commencement.

23. (1) This Act shall be called the Finance Act, 1979.

(2) Sections 10, 11, 12 and 20 shall be deemed to have come into operation on 1 April 1979.

Schedule

No. of Vote	Title of Vote	Amount
4	Defence	R 4 374 227,65

FINANSIEWET, 1979.

Wet No. 101, 1979

DEEL II

AANGELEENTHEDE WAT DIE SPOORWEG- EN HAWEFONDS RAAK

21. Die surplus-inkomste van die Spoorweg- en Hawefonds ten opsigte van die boekjaar wat op 31 Maart 1979 geëindig het, word oorgedra na die fonds wat kragtens artikel 104 van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961), ingestel is.

22. Die betaling van *ex gratia*-vergoeding aan die ondergenoemde persone uit fondse wat deur die Addisionele Spoorweg- en Hawebegrotingswet, 1979 (Wet No. 4 van 1979), beskikbaar gestel is, word hierby goedgekeur:

- (a) R50 000 aan Idille Uys, weduwee van Hermanus Johannes Uys, 'n dienspligtige wat noodlottig beseer is in die Keetmanshoop-treinongeluk op 25 Maart 1977; en
 (b) R15 500 aan Stanley Marcus, 'n dienspligtige wat beserings in dieselfde treinongeluk opgedoen het.

23. (1) Hierdie Wet heet die Finansiewet, 1979.
 (2) Artikels 10, 11, 12 en 20 word geag op 1 April 1979 in werking te getree het.

Kort titel
en inwerkingtreding.

Bylae

No. van Begrotingspos	Titel van Begrotingspos	Bedrag
4	Verdediging	R 4 374 227,65

