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OF THE REPUBLIC OF SOUTH AFRICA

REPUBLIEK VAN SUID-AFRIKA

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STATE PRESIDENT'S OFFICE

No. 1413. 28 June 1985

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

No. 79 of 1985: Finance Act, 1985.

KANTOOR VAN DIE STAATSPRESIDENT

No. 1413. 28 Junie 1985

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

No. 79 van 1985: Finansiewet, 1985.

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.

ACT

To provide for the vesting of a certain liability in the State and for the remission of certain moneys owing to the Treasury and for the repayment of certain internal registered stock; to amend the Exchequer and Audit Act, 1975, so as to prescribe anew the accounts established by the Republic of South Africa Constitution Act, 1983, in respect of the State Revenue Fund in relation to the different population groups; to do away with the rendering of certain returns to the Auditor-General; to clarify certain references to "Minister"; to further regulate the recovery of losses and damages caused to the State, and the auditing of certain accounts; and to amend the Financial Arrangements with the Transkei Act, 1976, the Financial Arrangements with Bophuthatswana Act, 1977, the Financial Arrangements with Venda Act, 1979, and the Financial Arrangements with Ciskei Act, 1981, so as to regulate the transfer of certain property; and to provide for matters connected therewith.

(Afrikaans text signed by the State President.)
(Assented to 20 June 1985.)

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

Vesting of certain liability of Iscor Limited in State.

1. (1) The liability in respect of an amount of R814 300 000, being the balance shown immediately before the coming into operation of this subsection, in the memorandum capital account referred to in paragraph 5.1 of the agreement concluded on 15 December 1980 between Iscor Limited, mentioned in section 2 (2) of the South African Iron and Steel Industrial Corporation, Limited, Act, 1979 (Act No. 119 of 1979), and the South African Transport Services, in respect of the purchase and running of the railway line and the harbour referred to in section 1 of the Railway and Harbour Purchase Act, 1977 (Act No. 47 of 1977), shall vest in the State, excluding the South African Transport Services, on the terms and conditions determined by the Minister of Finance, the Minister of Transport Affairs and Iscor Limited, by mutual agreement.

(2) Subsection (1) shall be deemed to have come into operation on 1 October 1984.

Remission of certain moneys owing by South African

2. (1) The South African Transport Services is hereby exempted from all liability in respect of an amount of R814 300 000 appropriated from the State Revenue Account as loans to the

ALGEMENE VERDUIDELIKENDE NOTA:

[ ] Woorde in vet druk tussen vierkantige hake dui skrappings uit bestaande verordenings aan.

__________ Woorde met 'n volstreep daaronder, dui invoegings in bestaande verordenings aan.

WET

Om voorsiening te maak vir die oorgang van 'n sekere aanspreeklikheid op die Staat en vir die kwytskelding van sekere gelde aan die Tesourie verskuldig en vir die terugbetaling van sekere binnelandse geregistreerde effekte; om die Skatkis- en Ouditwet, 1975, te wysig ten einde die rekenings ingestel by die Grondwet van die Republiek van Suid-Afrika, 1983, ten opsigte van die Staatsinkomstefonds met betrekking tot die verskillende bevolkingsgroepe opnuut voor te skryf; met die verstrekking van sekere opgawes aan die Ouditeur-generaal weg te doen; sekere verwysings na "Minister" op te klaar; die verhaal van verliese en skade wat aan die Staat berokken is en die ouditering van sekere rekenings verder te reël; en die Wet op Finansiële Reëlings met Transkei, 1976, die Wet op Finansiële Reëlings met Bophuthatswana, 1977, die Wet op Finansiële Reëlings met Venda, 1979, en die Wet op Finansiële Reëlings met Ciskei, 1981, te wysig ten einde die oordrag van sekere goed te reël; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 20 Junie 1985.)

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

Oorgang van sekere aanspreeklikheid van Yskor Beperk op Staat.

1. (1) Die aanspreeklikheid in verband met 'n bedrag van R814 300 000, synde die saldo onmiddellik voor die inwerkingtreding van hierdie subartikel aangetoon in die memorandumkapitaalrekening bedoel in paragraaf 5.1 van die ooreenkoms wat op 15 Desember 1980 tussen Yskor Beperk, vermeld in artikel 2 (2) van die Wet op die Suid-Afrikaanse Yster en Staal Industriële Korporasie, Beperk, 1979 (Wet No. 119 van 1979), en die Suid-Afrikaanse Vervoerdienste aangegaan is in verband met die aankoop en bedryf van die spoorlyn en die hawe bedoel in artikel 1 van die Spoorweg- en Hawe-aankoopwet, 1977 (Wet No. 47 van 1977), gaan op die Staat, uitgesonderd die Suid-Afrikaanse Vervoerdienste, oor op die voorwaardes en bedinge wat die Minister van Finansies, die Minister van Vervoerwese en Yskor Beperk by onderlinge ooreenkoms bepaal.

(2) Subartikel (1) word geag op 1 Oktober 1984 in werking te getree het.

Kwytskelding van sekere gelde deur Suid-Afrikaanse

2. (1) Die Suid-Afrikaanse Vervoerdienste word hierby onthef van alle aanspreeklikheid ten opsigte van 'n bedrag van R814 300 000 wat uit die Staatsinkomstefonds as lenings aan die Suid-Afri-

Transport Services to Treasury.

South African Transport Services and paid out by the Treasury to the South African Transport Services under section 27 (1) of the Exchequer and Audit Act, 1975 (Act No. 66 of 1975), before 1 October 1984.

(2) The loans so paid out shall for interest calculation purposes in terms of section 27 (2) of the said Exchequer and Audit Act, 1975, be reduced in such a manner that the liability for interest is reduced by an amount of R103 008 950 per annum.

(3) Subsections (1) and (2) shall be deemed to have come into operation on 1 October 1984.

Authorization for repayment of certain internal registered stock prior to due date.

3. Notwithstanding the provisions of section 24 (1) of the Exchequer and Audit Act, 1975 (Act No. 66 of 1975), the Treasury may, prior to the due date, repay at face value internal registered stock utilized as part payment in the purchase of land, buildings and goodwill in respect of businesses in the process of land consolidation or the granting of self-government or independence to the national states and which, on presentation to the Treasury for repayment, is still held by the persons to whom it was allocated by the Treasury, or their hereditary successors.

Amendment of section 1 of Act 66 of 1975, as amended by section 36 of Proclamation 85 of 1979, section 7 of Act 21 of 1980 and section 1 of Act 100 of 1984.

4. Section 1 of the Exchequer and Audit Act, 1975 (hereinafter referred to as the principal Act), is hereby amended—

(a) by the substitution in subsection (1) for paragraph *(b)* of the definition of "the responsible Minister" of the following paragraph:

"*(b)* **[a Revenue]** an Appropriation Account referred to in section 2 (1) *(b)* established in connection with the administration of matters which are administered by a member of a Ministers' Council or any law which is so administered, means the member of such Ministers' Council to whom the administration of the financial affairs of the relevant population group has been assigned;"; and

(b) by the substitution in subsection (1) for the definition of "Treasury" of the following definition:

"'Treasury' means—

(a) except in sections 6 (1) *(b)*, 8, 13 (3) *(h)*, 23, 31, 32, 33, 34, 38 (1) *(i)*, 39 (1) *(c)* and 42 (9) *(c)* (i) in so far as they relate or apply to, or are connected with, **[a Revenue]** an Appropriation Account referred to in section 2 (1) *(b)* or any law which is administered by a member of a Ministers' Council, the central financial authority in the Public Service which is vested in the Department of Finance mentioned in the Public Service Act, **[1957 (Act No. 54 of 1957)]** 1984 (Act No. 111 of 1984), and whose powers in relation to any matter are exercised by the Minister of Finance or an officer in that Department who, by virtue of a division of work in that Department, deals with that matter;

(b) for the purposes of the sections mentioned in paragraph *(a)*, in so far as they relate or apply or are connected as contemplated in that paragraph, the financial authority in relation to the financial affairs of a population group which is vested in the department of State in which those financial affairs are administered, and whose powers in relation to any matter are exercised by the member of the Ministers' Council **[appointed to administer that department of State]** to whom the administration of the financial affairs of the relevant population group has been assigned or an officer in that department who, by virtue of a division of work in that department, deals with that matter;".

kaanse Vervoerdienste bewillig is en wat kragtens artikel 27 (1) van die Skatkis- en Ouditwet, 1975 (Wet No. 66 van 1975), voor 1 Oktober 1984 deur die Tesourie aan die Suid-Afrikaanse Vervoerdienste uitbetaal is.

Vervoerdienste aan Tesourie verskuldig.

(2) Die lenings aldus uitbetaal, word vir die doeleindes van die berekening van rente ooreenkomstig artikel 27 (2) van genoemde Skatkis- en Ouditwet, 1975, op so 'n wyse verminder dat die aanspreeklikheid vir rente verminder word met 'n bedrag van R103 008 950 per jaar.

(3) Subartikels (1) en (2) word geag op 1 Oktober 1984 in werking te getree het.

Magtiging vir terugbetaling van sekere binnelandse geregistreerde effekte voor vervaldatum.

3. Die Tesourie kan, ondanks die bepalings van artikel 24 (1) van die Skatkis- en Ouditwet, 1975 (Wet No. 66 van 1975), binnelandse geregistreerde effekte wat aangewend is as gedeeltelike betaling by die aankoop van grond, geboue en klandisiewaarde ten opsigte van besighede in die proses van grondkonsolidasie of die oordrag van selfregering of onafhanklikheid aan die nasionale state en wat by aanbieding aan die Tesourie vir terugbetaling nog gehou word deur die persone aan wie dit deur die Tesourie toegeken is, of hul erfopvolgers, voor die vervaldatum teen sigwaarde terugbetaal.

Wysiging van artikel 1 van Wet 66 van 1975, soos gewysig deur artikel 36 van Proklamasie 85 van 1979, artikel 7 van Wet 21 van 1980 en artikel 1 van Wet 100 van 1984.

4. Artikel 1 van die Skatkis- en Ouditwet, 1975 (hieronder die Hoofwet genoem), word hierby gewysig—

(a) deur in subartikel (1) paragraaf *(b)* van die omskrywing van "die verantwoordelike Minister" deur die volgende paragraaf te vervang:

"*(b)* 'n **[Inkomsterekening]** Begrotingsrekening in artikel 2 (1) *(b)* bedoel wat ingestel is in verband met die administrasie van aangeleenthede wat deur 'n lid van 'n Ministersraad geadministreer word of 'n wet wat aldus geadministreer word, die lid van daardie Ministersraad aan wie die administrasie van die finansiële sake van die betrokke bevolkingsgroep opgedra is;"; en

(b) deur in subartikel (1) die omskrywing van "Tesourie" deur die volgende omskrywing te vervang:

"'Tesourie'—

(a) behalwe in artikels 6 (1) *(b)*, 8, 13 (3) *(h)*, 23, 31, 32, 33, 34, 38 (1) *(i)*, 39 (1) *(c)* en 42 (9) *(c)* (i) vir sover dit betrekking het of van toepassing is op, of in verband staan met, 'n **[Inkomsterekening]** Begrotingsrekening in artikel 2 (1) *(b)* bedoel of 'n wet wat deur 'n lid van 'n Ministersraad geadministreer word, 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)]** 1984 (Wet No. 111 van 1984), 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;

(b) by die toepassing van die artikels in paragraaf *(a)* vermeld vir sover dit betrekking het of van toepassing is of in verband staan soos in daardie paragraaf beoog, die finansiële gesag met betrekking tot die finansiële sake van 'n bevolkingsgroep wat gesetel is in die Staatsdepartement waarin daardie finansiële sake geadministreer word, en wie se bevoegdhede met betrekking tot die een of ander aangeleentheid uitgeoefen word deur die lid van die Ministersraad **[wat aangestel is om daardie Staatsdepartement te administreer]** aan wie die administrasie van die finansiële sake van die betrokke bevolkingsgroep opgedra is of 'n beampte in daardie departement wat, uit hoofde van die indeling van werk in daardie departement, met daardie aangeleentheid handel;".

Amendment of section 2 of Act 66 of 1975, as substituted by section 2 of Act 100 of 1984.

5. Section 2 of the principal Act is hereby amended—

(a) by the substitution in subsection (1) for subparagraphs (i), (ii) and (iii) of paragraph *(b)* of the following subparagraphs, respectively:

"(i) in the case of the Whites, the **[Revenue Account for White Affairs]** Appropriation Account: House of Assembly;

(ii) in the case of the Indians, the **[Revenue Account for Indian Affairs]** Appropriation Account: House of Delegates; and

(iii) in the case of the Coloureds, the **[Revenue Account for Coloured Affairs]** Appropriation Account: House of Representatives,"; and

(b) by the substitution in subsection (2) for the words preceding paragraph *(a)* of the following words:

"When the administration of any provision in any law which entrusts to a member of the Cabinet any power, duty or function is, in so far as that provision relates to a population group, under section 26 of the Constitution assigned to a member of the Ministers' Council whose members are members of that population group, the relevant **[Revenue]** Appropriation Account referred to in subsection (1) *(b)* shall be credited, as a charge against the State Revenue Account, on the date on which such administration is so assigned or as soon as possible after that date, with a sum of money determined by the Minister of Finance after consultation with the relevant member of the Ministers' Council, and which shall represent the unexpended portion of the sum of money—".

Amendment of section 3 of Act 66 of 1975.

6. Section 3 of the principal Act is hereby amended by the substitution for subsection (3) of the following subsection:

"(3) Returns of all such deposits shall on each appropriate working day be rendered by the Bank to the Treasury **[and the Auditor-General]** in such form as the Treasury may determine.".

Amendment of section 4 of Act 66 of 1975, as amended by section 38 of Proclamation 85 of 1979, section 12 of Act 93 of 1983 and section 3 of Act 100 of 1984.

7. Section 4 of the principal Act is hereby amended—

(a) by the substitution in subsection (1) for paragraph *(b)* and the words following thereon and preceding the first proviso of the following paragraph and words:

"*(b)* in the case of moneys with which **[a Revenue]** an Appropriation Account referred to in section 2 (1) *(b)* established in connection with the administration of matters which are administered by a member of a Ministers' Council has been credited, by the House of Parliament whose members are of the same population group as that member,

as a charge against the relevant **[revenue]** account by an appropriation or other Act for the requirements of the State:";

(b) by the substitution in subsection (3) for subparagraph (i) of paragraph *(b)* of the following subparagraph:

"(i) shall for every financial year, in a form to be determined by the Minister of Finance, submit to the House of Parliament whose members are of the same population group as that member an estimate of expenditure to be defrayed from the relevant **[Revenue]** Appropriation Account referred to in section 2 (1) *(b)*, and an estimate of expected revenue with which that account is required to be credited during that financial year; and"; and

(c) by the substitution in subsection (4) for the words preceding paragraph *(a)* and paragraph *(a)* of the following words and paragraph:

Wysiging van artikel 2 van Wet 66 van 1975, soos vervang deur artikel 2 van Wet 100 van 1984.

5. Artikel 2 van die Hoofwet word hierby gewysig—

(a) deur in subartikel (1) subparagrawe (i), (ii) en (iii) van paragraaf *(b)* deur onderskeidelik die volgende subparagrawe te vervang:

"(i) in die geval van die Blankes, die **[Inkomsterekening vir Blanke Sake]** Begrotingsrekening: Volksraad;

(ii) in die geval van die Indiërs, die **[Inkomsterekening vir Indiërsake]** Begrotingsrekening: Raad van Afgevaardigdes; en

(iii) in die geval van die Kleurlinge, die **[Inkomsterekening vir Kleurlingsake]** Begrotingsrekening: Raad van Verteenwoordigers,"; en

(b) deur in subartikel (2) die woorde wat paragraaf *(a)* voorafgaan, deur die volgende woorde te vervang:

"Wanneer die uitvoering van 'n bepaling in 'n wet wat 'n bevoegdheid, plig of werksaamheid aan 'n lid van die Kabinet toewys, vir sover daardie bepaling op 'n bevolkingsgroep betrekking het, kragtens artikel 26 van die Grondwet opgedra word aan 'n lid van die Ministersraad waarvan die lede van daardie bevolkingsgroep lede is, word die betrokke **[Inkomsterekening]** Begrotingsrekening in subartikel (1) *(b)* bedoel op die datum waarop die uitvoering aldus opgedra word of so gou doenlik na daardie datum, ten laste van die Staatsinkomsterekening gekrediteer met 'n bedrag geld wat die Minister van Finansies, na oorlegpleging met die betrokke lid van die Ministersraad, bepaal en wat die onbestede gedeelte van die bedrag geld verteenwoordig—".

Wysiging van artikel 3 van Wet 66 van 1975.

6. Artikel 3 van die Hoofwet word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

"(3) Opgawes van al sulke inbetalings moet op elke toepaslike werkdag deur die Bank aan die Tesourie **[en die Ouditeur-generaal]** verstrek word in die vorm wat die Tesourie bepaal.".

Wysiging van artikel 4 van Wet 66 van 1975, soos gewysig deur artikel 38 van Proklamasie 85 van 1979, artikel 12 van Wet 93 van 1983 en artikel 3 van Wet 100 van 1984.

7. Artikel 4 van die Hoofwet word hierby gewysig—

(a) deur in subartikel (1) paragraaf *(b)* en die woorde wat daarop volg en wat die eerste voorbehoudsbepaling voorafgaan deur die volgende paragraaf en woorde te vervang:

"*(b)* in die geval van geld waarmee 'n **[Inkomsterekening]** Begrotingsrekening in artikel 2 (1) *(b)* bedoel wat ingestel is in verband met die administrasie van aangeleenthede wat deur 'n lid van 'n Ministersraad geadministreer word, gekrediteer is, deur die Huis van die Parlement waarvan die lede van dieselfde bevolkingsgroep as daardie lid is,

ten laste van die betrokke **[Inkomsterekening]** rekening, by 'n Begrotingswet of 'n ander Wet vir die behoeftes van die Staat bewillig:";

(b) deur in subartikel (3) subparagraaf (i) van paragraaf *(b)* deur die volgende subparagraaf te vervang:

"(i) moet vir iedere boekjaar, in die vorm wat die Minister van Finansies bepaal, 'n begroting van uitgawes wat uit die betrokke **[Inkomsterekening]** Begrotingsrekening in artikel 2 (1) *(b)* bedoel, bestry moet word, en 'n beraming van verwagte inkomste waarmee daardie rekening in daardie boekjaar gekrediteer moet word, aan die Huis van die Parlement waarvan die lede van dieselfde bevolkingsgroep as daardie lid is, voorlê; en"; en

(c) deur in subartikel (4) die woorde wat paragraaf *(a)* voorafgaan en paragraaf *(a)* deur die volgende woorde en paragraaf te vervang:

"When **[a Revenue]** an Appropriation Account referred to in section 2 (1) *(b)* is credited with a sum of money as contemplated in section 2 (2)—

(a) in the case of the sum of money referred to in section 2 (2) *(a)*, that sum of money shall, for the purposes of the provisions of this Act, be deemed to have been appropriated by the relevant House of Parliament, as a charge against that **[Revenue]** Appropriation Account, for the requirements of the State in connection with the administration of the provision in question in respect of the financial year in question; or".

Amendment of section 9 of Act 66 of 1975, as amended by section 18 of Act 100 of 1980, section 8 of Act 100 of 1981 and section 5 of Act 100 of 1984.

8. Section 9 of the principal Act is hereby amended by the letion of subsection (2).

Amendment of section 30A of Act 66 of 1975, as inserted by section 11 of Act 100 of 1981 and amended by section 12 of Act 100 of 1984.

9. Section 30A of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

"(1) The Minister of Finance may, subject to such terms and conditions as he may determine, enter into an agreement with a community council established under section 2 (1) of the Community Councils Act, 1977 (Act No. 125 of 1977), and which borrows money or intends to borrow money, and with the person from whom that money is borrowed or to be borrowed, in terms of which the obligations of the community council in question in respect of the loan in question or any part thereof shall be fulfilled out of moneys made available for that purpose by the Treasury from the State Revenue Fund.".

Amendment of section 34 of Act 66 of 1975, as amended by section 13 of Act 94 of 1978 and section 12 of Act 100 of 1984.

10. (1) Section 34 fo the principal Act is hereby amended—

(a) by the substitution in subsection (1) for paragraph *(e)* and the words following thereon of the following paragraph and words:

"*(e)* due to an omission to carry out his duties or in any other manner, is or was responsible for a claim against the State,

the accounting officer concerned or the holder of a post designated by the Treasury shall determine the amount of such loss or damage or the amount necessary to replace State property in which there is a deficiency or which was destroyed, as prescribed by Treasury Instruction and, subject to the provisions of subsection (5), order, by notice in writing, the said person to pay to him, within thirty days from the date of such notice, the amount so determined.";

(b) by the substitution in subsection (4) for the words preceding the proviso of the following words:

"If a person who has been ordered to pay an amount in terms of subsection (1) makes, within the period stipulated in the notice in question, an offer to pay the amount in instalments, the accounting officer, or the holder of a post designated by the Treasury, may allow payment in such instalments as he may consider reasonable:"; and

(c) by the substitution for subsection (5) of the following subsection:

"(5) If for any reason whatsoever, an accounting officer, or the holder of a post designated by the Treasury, is of the opinion that **[the]** an amount **[of a loss or damage referred to]** determined in terms of subsection

"Wanneer 'n **[Inkomsterekening]** Begrotingsrekening in artikel 2 (1) *(b)* bedoel met 'n bedrag geld gekrediteer word soos in artikel 2 (2) beoog, word—

(a) in die geval van die bedrag geld in artikel 2 (2) *(a)* bedoel, daardie bedrag geld, vir die doeleindes van die bepalings van hierdie Wet, geag ten opsigte van die betrokke boekjaar deur die betrokke Huis van die Parlement, ten laste van daardie **[Inkomsterekening]** Begrotingsrekening vir die behoeftes van die Staat in verband met die uitvoering van die betrokke bepaling bewillig te gewees het; of".

Wysiging van artikel 9 van Wet 66 van 1975, soos gewysig deur artikel 18 van Wet 100 van 1980, artikel 8 van Wet 100 van 1981 en artikel 5 van Wet 100 van 1984.

8. Artikel 9 van die Hoofwet word hierby gewysig deur subartikel (2) te skrap.

Wysiging van artikel 30A van Wet 66 van 1975, soos ingevoeg deur artikel 11 van Wet 100 van 1981 en gewysig deur artikel 12 van Wet 100 van 1984.

9. Artikel 30A van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

"(1) Die Minister van Finansies kan, onderworpe aan die bedinge en voorwaardes wat hy bepaal, met 'n gemeenskapsraad wat kragtens artikel 2 (1) van die Wet op Gemeenskapsrade, 1977 (Wet No. 125 van 1977), ingestel is en wat geld leen of van voorneme is om geld te leen, en met die persoon by wie daardie geld geleen word of gaan word, 'n ooreenkoms aangaan waarkragtens die verpligtings van die betrokke gemeenskapsraad ten opsigte van die betrokke lening of enige gedeelte daarvan nagekom sal word uit geld vir dié doel deur die Tesourie uit die Staatsinkomstefonds beskikbaar gestel.".

Wysiging van artikel 34 van Wet 66 van 1975, soos gewysig deur artikel 13 van Wet 94 van 1978 en artikel 12 van Wet 100 van 1984.

10. (1) Artikel 34 van die Hoofwet word hierby gewysig—

(a) deur in subartikel (1) paragraaf *(e)* en die woorde wat daarop volg deur die volgende paragraaf en woorde te vervang:

"*(e)* weens versuim om sy pligte uit te voer of op enige ander wyse, vir 'n eis teen die Staat verantwoordelik is of was,

moet die betrokke rekenpligtige beampte, of die bekleër van 'n pos deur die Tesourie aangewys, die bedrag van sodanige verlies of skade of die bedrag ter vervanging van die Staatsgoed waarin daar die tekort is of wat vernietig is, soos by Tesourie-instruksie voorgeskryf, vasstel en, behoudens die bepalings van subartikel (5), genoemde persoon by skriftelike kennisgewing gelas om die bedrag wat aldus vasgestel is, binne dertig dae vanaf die datum van die kennisgewing aan hom te betaal.";

(b) deur in subartikel (4) die woorde wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

"Indien iemand wat ingevolge subartikel (1) gelas is om 'n bedrag te betaal, binne die tydperk in die betrokke kennisgewing bepaal, aanbied om dié bedrag in paaiemente te betaal, kan die rekenpligtige beampte, of die bekleër van 'n pos deur die Tesourie aangewys, hom toelaat om te betaal in die paaiemente wat, na hy meen, redelik is:"; en

(c) deur subartikel (5) deur die volgende subartikel te vervang:

"(5) Indien 'n rekenpligtige beampte, of die bekleër van 'n pos deur die Tesourie aangewys, om watter rede ook al, van mening is dat **[die]** 'n bedrag **[van 'n verlies of skade bedoel in]** ingevolge subartikel (1) vasgestel nie

(1) should not be recovered or should be recovered in part only from the person responsible therefor, he may request the Treasury to exempt that person from payment of the whole or a portion of such amount, and the Treasury may in its discretion approve of the whole or a portion of such amount not being recovered.".

(2) Subsection (1) shall be deemed to have come into operation on 1 August 1983.

Amendment of section 42 of Act 66 of 1975, as amended by section 27 of Act 48 of 1977.

11. Section 42 of the principal Act is hereby amended—

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

"(1) The Auditor-General shall, subject to anything to the contrary in any law contained and subject to the provisions of **[subsections]** subsection **[(6) and]** (7), investigate, examine and audit all the accounts of all accounting officers and of all other persons in the Public Service entrusted with the receipt, custody, payment or issue of State moneys, stamps, securities, equipment and stores.";

(b) by the deletion of subsection (6);

(c) by the substitution for subsections (7) and (8) of the following subsections, respectively:

"(7) When in view of the confidential nature of an account it appears desirable that such account be excluded from a detailed audit by the Auditor-General, the Minister of Finance 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.

(8) For the purpose of auditing the accounts referred to in subsections (1), (2), (3), (4) and (5), the Auditor-General may request such details and statements of account which he considers necessary and may, in his discretion, determine the extent of the investigation, examination and auditing to be carried out."; and

(d) by the substitution in subsection (9) for the words preceding paragraph *(a)* of the following words:

"The Auditor-General shall, subject to the provisions of subsections **[(6),]** (7) and (8), satisfy himself that—".

Substitution of section 3 of Act 106 of 1976.

12. The following section is hereby substituted for section 3 of the Financial Arrangements with the Transkei Act, 1976:

"Transfer of property to Transkei or its nominee.

3. If any property the ownership or control of which is vested in the State, including the Post Office, the Railways and Harbours Administration and the provincial administration of the Province of the Cape of Good Hope, is used in connection with services for which the Transkei becomes responsible on the date of commencement of the Status of the Transkei Act, 1976, or thereafter, such property may be transferred to the Transkei or its nominee.".

Substitution of section 3 of Act 93 of 1977.

13. (1) The following section is hereby substituted for section 3 of the Financial Arrangements with Bophuthatswana Act, 1977:

"Transfer of property to Bophuthatswana or its nominee.

3. If any property the ownership or control of which is vested in the State, including the Post Office, the Railways and Harbours Administration and the provincial administrations of the Province of the Cape of Good Hope, the Orange Free State Province and the Transvaal Province, is used in connection with services for which Bophuthatswana becomes responsible on the date of commencement of verhaal behoort te word nie of slegs ten dele verhaal behoort te word op die persoon wat daarvoor verantwoordelik is, kan hy die Tesourie versoek om daardie persoon betaling van die geheel of 'n gedeelte van daardie bedrag kwyt te skeld, en die Tesourie kan na goeddunke goedkeur dat die geheel of 'n gedeelte van daardie bedrag nie verhaal word nie.".

(2) Subartikel (1) word geag op 1 Augustus 1983 in werking te getree het.

Wysiging van artikel 42 van Wet 66 van 1975, soos gewysig deur artikel 27 van Wet 48 van 1977.

11. Artikel 42 van die Hoofwet word hierby gewysig—

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

"(1) Die Ouditeur-generaal moet, behoudens andersluidende bepalings van die een of ander wet en behoudens die bepalings van **[subartikels]** subartikel **[(6) en]** (7), al die rekenings van alle rekenpligtige beamptes en van alle ander persone in die Staatsdiens aan wie die ontvangs, bewaring, uitbetaling of uitreiking van Staatsgeld, seëls, sekuriteite, uitrusting en voorrade toevertrou is, ondersoek, nasien en ouditeer.";

(b) deur subartikel (6) te skrap;

(c) deur subartikels (7) en (8) deur onderskeidelik die volgende subartikels te vervang:

"(7) Wanneer weens die vertroulike aard van 'n rekening dit wenslik skyn te wees dat dié rekening van 'n uitvoerige ouditering deur die Ouditeur-generaal uitgesluit word, kan die Minister van Finansies 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.

(8) Vir die doel van die ouditering van die rekenings bedoel in subartikels (1), (2), (3), (4) en (5) kan die Ouditeur-generaal die besonderhede en rekeningstate aanvra wat hy nodig ag, en na goeddunke die omvang bepaal van die ondersoek, nasiening en ouditering wat uitgevoer moet word."; en

(d) deur in subartikel (9) die woorde wat paragraaf *(a)* voorafgaan, deur die volgende woorde te vervang:

"Die Ouditeur-generaal moet, behoudens die bepalings van subartikels **[(6),]** (7) en (8), homself oortuig dat—".

Vervanging van artikel 3 van Wet 106 van 1976.

12. Artikel 3 van die Wet op Finansiële Reëlings met die Transkei, 1976, word hierby deur die volgende artikel vervang:

"Oordrag van goed aan Transkei of sy genomineerde.

3. Indien goed waarvan die eiendomsreg of beheer by die Staat, met inbegrip van die Poskantoor, die Spoorweg- en Hawe-administrasie en die provinsiale administrasie van die provinsie die Kaap die Goeie Hoop, berus, gebruik word in verband met dienste waarvoor die Transkei op die datum van inwerkingtreding van die Wet op die Status van die Transkei, 1976, of daarna verantwoordelik word, kan dié goed aan die Transkei of sy genomineerde oorgedra word.".

Vervanging van artikel 3 van Wet 93 van 1977.

13. (1) Artikel 3 van die Wet op Finansiële Reëlings met Bophuthatswana, 1977, word hierby deur die volgende artikel vervang:

"Oordrag van goed aan Bophuthatswana of sy genomineerde.

3. Indien goed waarvan die eiendomsreg of beheer by die Staat, met inbegrip van die Poskantoor, die Spoorweg- en Hawe-administrasie en die provinsiale administrasies van die provinsie die Kaap die Goeie Hoop, die provinsie Oranje-Vrystaat en die provinsie Transvaal, berus, gebruik word in verband met dienste waarvoor Bophuthatswana op die datum van inwerkingtreding van die Wet op die Status van Bothe Status of Bophuthatswana Act, 1977, or thereafter, such property may be transferred to Bophuthatswana or its nominee.".

(2) Subsection (1) shall be deemed to have come into operation on 6 December 1977.

Substitution of section 3 of Act 105 of 1979.

14. The following section is hereby substituted for section 3 of the Financial Arrangements with Venda Act, 1979:

"Transfer of property to Venda or its nominee.

3. If any property the ownership or control of which is vested in the State, including the Post Office, the Railways and Harbours Administration and the provincial administration of the Transvaal Province, is used in connection with services for which Venda becomes responsible on the date of commencement of this Act, or thereafter, such property may be transferred to Venda or its nominee.".

Substitution of section 3 of Act 118 of 1981.

15. (1) The following section is hereby substituted for section 3 of the Financial Arrangements with Ciskei Act, 1981:

"Transfer of property to Ciskei or its nominee.

3. If any property the ownership or control of which is vested in the State, including the Post Office, the Railways and Harbours Administration and the provincial administration of the Province of the Cape of Good Hope, is used in connection with services for which Ciskei becomes responsible on the date of commencement of this Act, or thereafter, such property may be transferred to Ciskei or its nominee.".

(2) Subsection (1) shall be deemed to have come into operation on 4 December 1981.

Short title.

16. This Act shall be called the Finance Act, 1985.

phuthatswana, 1977, of daarna verantwoordelik word, kan dié goed aan Bophuthatswana of sy genomineerde oorgedra word.".

(2) Subartikel (1) word geag op 6 Desember 1977 in werking te getree het.

Vervanging van artikel 3 van Wet 105 van 1979.

14. Artikel 3 van die Wet op Finansiële Reëlings met Venda, 1979, word hierby deur die volgende artikel vervang:

"Oordrag van goed aan Venda of sy genomineerde.

3. Indien goed waarvan die eiendomsreg of beheer by die Staat, met inbegrip van die Poskantoor, die Spoorweg- en Hawe-administrasie en die provinsiale administrasie van die provinsie Transvaal, berus, gebruik word in verband met dienste waarvoor Venda op die datum van inwerkingtreding van hierdie Wet of daarna verantwoordelik word, kan dié goed aan Venda of sy genomineerde oorgedra word.".

Vervanging van artikel 3 van Wet 118 van 1981.

15. (1) Artikel 3 van die Wet op Finansiële Reëlings met Ciskei, 1981, word hierby deur die volgende artikel vervang:

"Oordrag van goed aan Ciskei of sy genomineerde.

3. Indien goed waarvan die eiendomsreg of beheer by die Staat, met inbegrip van die Poskantoor, die Spoorweg- en Hawe-administrasie en die provinsiale administrasie van die provinsie die Kaap die Goeie Hoop, berus, gebruik word in verband met dienste waarvoor Ciskei op die datum van inwerkingtreding van hierdie Wet of daarna verantwoordelik word, kan dié goed aan Ciskei of sy genomineerde oorgedra word.".

(2) Subartikel (1) word geag op 4 Desember 1981 in werking te getree het.

Kort titel.

16. Hierdie Wet heet die Finansiewet, 1985.

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