



STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

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No. 11211

KANTOOR VAN DIE STAATSPRESIDENT

STATE PRESIDENT'S OFFICE

No. 599.

30 Maart 1988

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

No. 21 van 1988: Wet op Munisipale Rekenmeesters, 1988.

No. 599.

30 March 1988

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

No. 21 of 1988: Municipal Accountants' Act, 1988.

WET

Om voorsiening te maak vir die instelling van 'n Raad vir Munisipale Rekenmeesters; vir die registrasie van Munisipale Rekenmeesters en die beheer oor hul beroep; en vir aangeleenthede wat daarmee in verband staan.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 21 Maart 1988.)

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

Woordomskrywing.

1. In hierdie Wet, tensy uit die samehang anders blyk, beteken—

- (i) "boekjaar" die tydperk wat strek vanaf 1 April in 'n 5 jaar tot 31 Maart in die daaropvolgende jaar; (iii)
- (ii) "graad van plaaslike owerheid" die graad waarvolgens 'n plaaslike owerheid kragtens artikel 8 van die Wet op die Besoldiging van Stadsklerke, 1984 (Wet No. 115 van 1984), ingedeel is; (ii) 10
- (iii) "hierdie Wet" ook die reëls; (xii)
- (iv) "Instituut" die Instituut van Munisipale Tesouriers en Rekenmeesters wat as 'n vereniging sonder winsoogmerk kragtens artikel 21 van die Maatskappywet, 1973 (Wet No. 61 van 1973), ingelyf is; (iv) 15
- (v) "Minister" die Minister van Staatkundige Ontwikkeling en Beplanning; (vi)
- (vi) "munisipale rekenmeester" iemand wat kragtens artikel 13 as 'n munisipale rekenmeester geregistreer is; (vii) 20
- (vii) "plaaslike owerheid" 'n plaaslike owerheid soos bedoel in die Wet op die Bevordering van Plaaslike Owerheidsaangeleenthede, 1983 (Wet No. 91 van 1983), en enige ander owerheid of liggaam wat deur die Raad by kennisgewing in die *Staatskoerant* as 'n plaaslike owerheid vir doeleindes van hierdie Wet erken word; (v) 25
- (viii) "Raad" die Raad vir Munisipale Rekenmeesters kragtens artikel 2 ingestel; (i)
- (ix) "reël" 'n reël kragtens artikel 21 gemaak; (x)
- (x) "register" 'n register in artikel 14 bedoel; (ix) 30
- (xi) "sekretaris" die persoon wat as sekretaris van die Raad aangestel is; (xi)
- (xii) "voorskryf" by reël voorgeskryf. (viii)

Instelling, en
oogmerke van
Raad
vir Munisipale
Rekenmeesters.

2. (1) Hierby word 'n Raad ingestel, bekend as die Raad vir Munisipale Rekenmeesters wat met regs persoonlikheid bekleed 35 is.

(2) Die oogmerke van die Raad is om beheer uit te oefen oor die beroep van munisipale rekenmeesters en om die aansien van daardie beroep te handhaaf, te bevorder en te beskerm.

ACT

To provide for the establishment of a Board for Municipal Accountants; for the registration of Municipal Accountants and the control of their profession; and for matters connected therewith.

*(Afrikaans text signed by the State President.)
(Assented to 21 March 1988.)*

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

1. In this Act, unless the context otherwise indicates—

Definitions.

- (i) "Board" means the Board for Municipal Accountants established under section 2; (viii)
- (ii) "grade of local authority" means the grade according to which a local authority is classified under section 8 of the Remuneration of Town Clerks Act, 1984 (Act No. 115 of 1984); (ii)
- (iii) "financial year" means the period from 1 April in any year to 31 March of the next succeeding year; (i)
- (iv) "Institute" means the Institute of Municipal Treasurers and Accountants, incorporated as an association not for gain under section 21 of the Companies Act, 1973 (Act No. 61 of 1973); (iv)
- (v) "local authority" means any local authority referred to in the Promotion of Local Government Affairs Act, 1983 (Act No. 91 of 1983), and any other authority or body recognized by the Board by notice in the *Gazette* as a local authority for the purposes of this Act; (vii)
- (vi) "Minister" means the Minister of Constitutional Development and Planning; (v)
- (vii) "municipal accountant" means a person registered as a municipal accountant under section 13; (vi)
- (viii) "prescribe" means prescribed by rule; (xii)
- (ix) "register" means a register referred to in section 14; (x)
- (x) "rule" means a rule made under section 21; (ix)
- (xi) "secretary" means the person appointed as secretary of the Board; (xi)
- (xii) "this Act" includes the rules. (iii)

2. (1) There is hereby established a Board, to be known as the Board for Municipal Accountants which shall be a body corporate.

Establishment and objects of Board for Municipal Accountants.

(2) The objects of the Board shall be to exercise control over the profession of municipal accountants and to maintain, promote and protect the status of that profession.

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Bevoegdheid van Raad.

3. Ten einde sy oogmerke te verwesenlik kan die Raad—
- (a) die stappe in verband met die beroep van munisipale rekenmeester doen wat kragtens hierdie Wet veroorloof word;
 - (b) inligting inwin in verband met munisipale rekenmeesters of persone wat om registrasie as sodanig aansoek doen;
 - (c) behoudens die bepalings van enige ander wet, vereistes bepaal in verband met die opleiding van munisipale rekenmeesters en die standaard van daardie opleiding bevorder;
 - (d) sy werk laat verrig deur persone wat hy op voorwaardes wat hy bepaal in diens geneem het of, met wie hy kontrakte aangegaan het vir die verrigting van besondere werk;
 - (e)
 - (i) roerende of onroerende goed, met inbegrip van regte daarop, verkry of huur;
 - (ii) roerende of onroerende goed van die Raad, met inbegrip van regte daarop, verhipotekeer, verhuur, verkoop of op 'n ander wyse van die hand sit;
 - (f) rekenings by 'n bank- of ander finansiële instelling open;
 - (g) geld belê;
 - (h) skenkings maak en aanneem;
 - (i) lid word van 'n vereniging of organisasie wat hom betyger vir 'n aangeleentheid waarby die Raad 'n belang het;
 - (j) met enigeen saamwerk in die verrigting van 'n handeling wat die Raad regtens kan verrig;
 - (k) in sy eie naam enige geregtelike verrigtinge instel of verdedig; en
 - (l) oor die algemeen, enige kontrak aangaan of handeling verrig wat na die Raad se oordeel sal bydra tot die bereiking van sy oogmerke.

Samestelling van Raad.

4. (1) Die Raad bestaan uit minstens vyf en hoogstens 12 lede deur die Instituut, behoudens artikel 6 (1), genomineer en deur die Minister aangestel.
- (2) (a) Wanneer nominasie van 'n lid van die Raad nodig word, moet die Raad die Instituut skriftelik versoek om binne 'n tydperk in die versoek vermeld, welke tydperk nie minder as 60 dae mag wees nie, soveel munisipale rekenmeesters te nomineer as wat vir aanstelling nodig is.
- (b) In die geval van die eerste Raad versoek die Minister die Instituut om binne 60 dae vanaf die datum van die versoek nominasies aan hom voor te lê vir aanstelling as lede soos in subartikel (1) beoog.
- (3) Indien die Instituut in gebreke bly om binne die tydperk in subartikel (2) (a) bedoel die munisipale rekenmeesters te nomineer wat ingevolge die betrokke versoek genomineer moet word, kan die Minister, op aanbeveling van die Raad, die lede van die Raad aanstel.
- (4) Die Raad kan van tyd tot tyd 'n munisipale rekenmeester van enige ander land of van die gebied Suidwes-Afrika as 'n lid van die Raad koöpteer, bykomend by die lede in subartikel (1) bedoel, welke lid die reg het om vergaderings van die Raad by te woon en aan die verrigtinge daarvan deel te neem, maar nie die reg het om te stem nie.
- (5) Die naam van elke persoon wat as lid van die Raad aangestel word en die datum waarop sy aanstelling van krag word, 60 word deur die Minister in die *Staatskoerant* bekend gemaak.

Ampstermyn van lede van Raad.

5. (1) Die ampstermyn van 'n lid van die Raad is drie jaar, maar 'n lid kan daarna weer aangestel word.
- (2) Wanneer die amp van 'n lid vakant raak voor die verstryking van die tydperk waarvoor hy aangestel is, kan die Minister, 65

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3. In order to achieve its objects, the Board may—

Powers of Board.

- 5 (a) take such steps in connection with the profession of municipal accountants as are permitted under this Act;
- (b) gather information in connection with municipal accountants or persons who are applying for registration as such;
- 10 (c) subject to the provisions of any other law, determine requirements in connection with the training of municipal accountants and promote the standard of such training;
- (d) cause its work to be performed by persons employed by it on conditions determined by it, or with whom it has entered into contracts for the performance of any particular work;
- 15 (e) (i) acquire or hire movable or immovable property, including rights thereto;
- (ii) hypothecate, let, sell or otherwise dispose of movable or immovable property of the Board, including rights thereto;
- 20 (f) open accounts with any banking or other financial institution;
- (g) invest money;
- (h) make and accept donations;
- 25 (i) become a member of an association or organization which seeks to promote any matter in which the Board has an interest;
- (j) collaborate with any person in the performance of any act which the Board is by law permitted to perform;
- 30 (k) in its own name institute or defend any judicial proceedings; and
- (l) generally, enter into any contract or perform any act which in the opinion of the Board will contribute towards the attainment of its objects.

- 35 4. (1) The Board shall consist of not fewer than five and not more than 12 members nominated by the Institute subject to section 6 (1), and appointed by the Minister.

Constitution of Board.

- 40 (2) (a) Whenever nomination of a member of the Board becomes necessary the Board shall request the Institute in writing to nominate, within a period specified in the request, which period shall not be less than 60 days, so many municipal accountants as are required for appointment.

- 45 (b) In the case of the first Board the Minister shall request the Institute to submit to him within 60 days from the date of the request, nominations for the appointment as members contemplated in subsection (1).

- 50 (3) If the Institute fails within the period referred to in subsection (2) (a) to nominate the municipal accountants required to be nominated in terms of such request, the Minister may, on the recommendation of the Board, appoint the members of the Board.

- 55 (4) The Board may from time to time co-opt a municipal accountant from any other country or from the territory of South West Africa to be a member of the Board in addition to the members referred to in subsection (1), which member shall have the right to attend meetings of the Board and to take part in the proceedings thereof, but shall not have the right to vote.

- 60 (5) The name of every person appointed as a member of the Board and the date from which his appointment takes effect shall be notified in the *Gazette* by the Minister.

5. (1) The period of office of a member of the Board shall be three years, but thereafter a member is eligible for reappointment.

Period of office of members of Board.

- 65 (2) Whenever the office of a member becomes vacant before the expiration of the period for which he was appointed, the

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behoudens die bepalings van artikel 4 (1), (2) en (3) iemand aanstel om die vakature te vul vir die onverstreke gedeelte van die tydperk waarvoor bedoelde lid aangestel was.

Persone wat onbevoeg is vir aanstelling in Raad, en ontruiming van amp.

6. (1) Niemand word as 'n lid van die Raad aangestel nie indien hy— 5
- (a) (uitgesonderd in die geval van die eerste Raad) nie kragtens hierdie Wet as 'n munisipale rekenmeester van 'n klas deur die Raad ingevolge artikel 13 (2) bepaal, geregistreer is nie;
 - (b) nie in 'n heeltydse hoedanigheid by 'n plaaslike owerheid in diens is nie;
 - (c) 'n ongerehabiliteerde insolvent is;
 - (d) hetsy voor of na die inwerkingtreding van hierdie Wet, skuldig bevind is of word aan diefstal, bedrog, vervalsing en uitgifte van 'n vervalste stuk, meened of 'n ander misdryf waarby oneerlikheid betrokke is;
 - (e) ingevolge die bepalings van hierdie Wet aan onbetaamlike gedrag skuldig bevind is;
 - (f) kragtens artikel 19 geskors is, vir die duur van die skorsing. 20
- (2) 'n Lid van die Raad ontruim sy amp indien hy— 20
- (a) onbevoeg raak om ingevolge subartikel (1) as lid van die Raad aangestel te word;
 - (b) sonder verlof van die Raad van twee agtereenvolgende vergaderings van die Raad afwesig is; of 25
 - (c) by skriftelike kennisgewing, gerig aan die sekretaris, bedank.

Voorsitter en vise-voorsitter van Raad.

7. (1) Die lede van die Raad kies op die eerste vergadering na hulle aanstelling en daarna jaarliks op die eerste vergadering na die einde van die boekjaar uit eie geledere (uitgesonderd lede in artikel 4 (4) bedoel) 'n voorsitter en 'n vise-voorsitter van die Raad.

(2) Wanneer die voorsitter afwesig is of nie in staat is om sy werksaamhede as voorsitter te verrig nie, neem die vise-voorsitter as voorsitter waar, en indien sowel die voorsitter as die vise-voorsitter afwesig is of nie in staat is om die werksaamhede van die voorsitter te verrig nie, kies die Raad 'n ander lid om as voorsitter waar te neem gedurende bedoelde afwesigheid of onvermoë. 35

(3) Wanneer die amp van voorsitter of vise-voorsitter vakant 40 raak, kies die Raad uit eie geledere, (uitgesonderd lede in artikel 4 (4) bedoel) 'n voorsitter of vise-voorsitter, welke voorsitter of vise-voorsitter se ampstermyn strek tot die eerste vergadering na die einde van die boekjaar.

Komitees van Raad.

8. (1) Die Raad kan uit sy geledere een of meer komitees aanstel om die werksaamhede te verrig wat die Raad aan hom of hulle opdra. 45

(2) Die Raad wys 'n voorsitter vir so 'n komitee aan en bepaal die kworum vir vergaderings daarvan.

Raad skryf kwalifikasies van munisipale rekenmeesters voor.

9. Die Raad bepaal, by kennisgewing in die *Staatskoerant*— 50
- (a) die minimum kwalifikasies waarvoor 'n munisipale rekenmeester vir registrasie in 'n bepaalde kategorie beoog in artikel 13 moet beskik; en
 - (b) behoudens die bepalings van enige ander wet, welke kategorie munisipale rekenmeester in artikel 13 (2) 55 beoog die werksaamhede in artikel 15 (1) genoem vir 'n plaaslike owerheid van 'n bepaalde graad mag verrig.

Fondse van Raad.

10. Die fondse van die Raad bestaan uit—

- (a) geld wat die Raad ingevolge hierdie Wet ontvang;
- (b) geld verkry deur middel van lenings wat die Raad aan- 60 gaan;
- (c) geld wat die Raad uit enige ander bron toeval.

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Minister may, subject to the provisions of section 4 (1), (2) and (3), appoint a person to fill the vacancy for the unexpired portion of the period for which such member was appointed.

- 5 6. (1) No person shall be appointed as a member of the Board if he—
- Persons disqualified from membership of Board, and vacation of office.
- (a) (except in the case of the first Board) is not registered under this Act as a municipal accountant of a class determined by the Board in terms of section 13 (2);
- (b) is not employed by a local authority in a full-time capacity;
- (c) is an unrehabilitated insolvent;
- (d) was, whether before or after the commencement of this Act, convicted of theft, fraud, forgery and uttering a forged document, perjury or any other offence involving dishonesty;
- (e) has been found guilty of improper conduct in terms of the provisions of this Act;
- (f) is suspended under section 19, for the duration of the suspension.
- 20 (2) A member of the Board shall vacate his office if he—
- (a) becomes disqualified to be appointed as a member of the Board in terms of subsection (1);
- (b) has without leave of the Board been absent from two consecutive meetings of the Board; or
- 25 (c) resigns by written notice addressed to the secretary.

7. (1) The members of the Board shall at their first meeting following their appointment and thereafter annually, at the first meeting after the end of the financial year, from among their members (excluding members referred to in section 4 (4)) elect a chairman and a vice-chairman of the Board.
- Chairman and vice-chairman of Board.
- (2) Whenever the chairman is absent or is unable to perform his functions as chairman, the vice-chairman shall act as chairman, and if both the chairman and the vice-chairman are absent or unable to perform the functions of chairman, the Board shall
- 35 elect any other member to act as chairman during such absence or incapacity.
- (3) When the office of chairman or vice-chairman becomes vacant, the Board shall from among its members (excluding members referred to in section 4 (4)) elect a chairman or vice-
- 40 chairman, the period of office of whom shall last until the first meeting after the end of the financial year.

8. (1) The Board may, from among its members appoint one or more committees to perform such functions as the Board may assign to it or them.
- Committees of Board.
- 45 (2) The Board shall designate a chairman for any such committee and determine the quorum for meetings thereof.

9. The Board shall, by notice in the *Gazette*, determine—
- Board shall prescribe qualifications of municipal accountants.
- (a) the minimum qualifications required by a municipal accountant for registration in a particular category contemplated in section 13; and
- 50 (b) subject to the provisions of any other law, which category of municipal accountant as contemplated in section 13 (2) may perform the functions referred to in section 15 (1) for a local authority of a particular grade.

- 55 10. The funds of the Board shall consist of—
- Funds of Board.
- (a) money received by the Board in terms of this Act;
- (b) money obtained by way of loans raised by the Board;
- (c) any money accruing to the Board from any other source.

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Rekenings en oudit.

11. (1) Die Raad moet op die voorgeskrewe wyse volledige en juiste rekenings laat hou van alle geld deur hom ontvang of bestee en van alle bates en laste en alle finansiële transaksies deur hom aangegaan.

(2) Die boeke, state, rekenings en balansstate van die Raad 5 word geouditeer deur iemand wat as rekenmeester en ouditeur geregistreer is kragtens die Wet op Openbare Rekenmeesters en Ouditeurs, 1951 (Wet No. 51 van 1951), wat die Raad aanstel.

Verslag aan Minister.

12. (1) Die Raad lê binne ses maande na die afsluiting van elke boekjaar aan die Minister 'n verslag voor in verband met die 10 Raad se werksaamhede gedurende daardie boekjaar tesame met 'n afskrif van die geouditeerde finansiële state ten opsigte van daardie boekjaar.

(2) 'n Verslag wat die Minister ingevolge subartikel (1) ontvang, moet in die Parlement ter Tafel gelê word binne 14 dae na 15 ontvangs daarvan deur die Minister, as die Parlement dan in gewone sessie is, of, as die Parlement nie dan in gewone sessie is nie, binne 14 dae na die aanvang van sy eersvolgende gewone sessie.

Registrasie van munisipale rekenmeesters.

13. (1) Iemand wat aan die voorgeskrewe vereistes voldoen, 20 en wat begerig is om as 'n munisipale rekenmeester geregistreer te word, moet op die wyse deur die Raad voorgeskryf om sodanige registrasie aansoek doen.

(2) Die Raad kan munisipale rekenmeesters in verskillende kategorieë indeel volgens die kwalifikasies kragtens artikel 9 (a) 25 bepaal.

(3) Die Raad kan 'n persoon wat nie oor die kwalifikasies bedoel in artikel 9 (a) beskik nie, maar wat 'n bepaalde betrekking in diens van 'n plaaslike owerheid beklee, op die voorwaardes wat die Raad bepaal, toelaat om as 'n munisipale rekenmeester 30 te registreer.

(4) Die Raad reik aan elke persoon wat as 'n munisipale rekenmeester geregistreer is 'n sertifikaat uit in die vorm deur die Raad bepaal waarin sodanige persoon se kategorie van registrasie aangedui word. 35

(5) Iemand wat as 'n munisipale rekenmeester geregistreer is, kan homself as 'n munisipale rekenmeester van 'n bepaalde kategorie beskryf op 'n wyse deur die Raad voorgeskryf.

Register van munisipale rekenmeesters.

14. (1) Die Raad moet verskillende registers vir die verskillende kategorieë van munisipale rekenmeesters in artikel 13 (2) 40 beoog, opstel en byhou.

(2) Die registers in subartikel (1) bedoel, is te alle redelike tye ter insae van enige munisipale rekenmeester of lid van die publiek, by betaling van die voorgeskrewe gelde.

Verbod op verrigting van werksaamhede deur, en in diensneming van, ongeregistreerde persone.

15. (1) Behoudens die bepalinge van enige ander wet mag 45 slegs 'n munisipale rekenmeester die volgende werksaamhede vir of in diens van 'n plaaslike owerheid verrig—

- (a) die jaarlikse finansiële state van 'n plaaslike owerheid sertifiseer en onderteken;
- (b) verantwoordelikheid aanvaar vir die bestuur van— 50
 - (i) die finansiële departement of afdeling van 'n plaaslike owerheid;
 - (ii) die jaarlikse begroting en die aanwending van finansiële bronne;
 - (iii) die byhou van rekeningkundige rekords; 55
 - (iv) die inkomste en uitgawe van 'n plaaslike owerheid en die toepassing van begrotingsbeheer;
 - (v) die interne ouditeringsfunksie en opstel van audit-programme;
 - (vi) versekering en beveiliging van die bates van 'n 60 plaaslike owerheid teen finansiële risiko's;
 - (vii) finansiële verslagdoening aan 'n plaaslike owerheid; en
 - (viii) die aangaan en administrasie van lenings en ander fondse, beleggings en kontantvloei-beheer. 65

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11. (1) The Board shall cause full and correct accounts to be kept in the prescribed manner of all money received or expended and of all assets and liabilities and all financial transactions concluded by it. Accounts and audit.

5 (2) The books, statements, accounts and balance sheets of the Board shall be audited by a person registered as an accountant and auditor under the Public Accountants' and Auditors' Act, 1951 (Act No. 51 of 1951), appointed by the Board.

10 12. (1) The Board shall within six months after the close of each financial year submit to the Minister a report in regard to the activities of the Board during that financial year, together with a copy of the audited financial statements in respect of that financial year. Report to Minister.

15 (2) A report received by the Minister in terms of subsection (1) shall be laid upon the Table in Parliament within 14 days after receipt thereof by the Minister, if Parliament is then in ordinary session, or, if Parliament is not then in ordinary session, within 14 days after the commencement of its next ensuing ordinary session.

20 13. (1) Any person complying with the prescribed requirements, and who desires to be registered as a municipal accountant shall in the manner prescribed by the Board apply for such registration. Registration of municipal accountants.

25 (2) The Board may divide municipal accountants into various categories according to the qualifications determined under section 9 (a).

30 (3) The Board may permit a person who does not have the qualifications referred to in section 9 (a), but who holds a particular position in the employment of a local authority, to register as a municipal accountant on conditions determined by the Board.

(4) The Board shall issue to each person registered as a municipal accountant a certificate in the form determined by the Board indicating the category of registration of such person.

35 (5) Any person who is registered as a municipal accountant may describe himself as a municipal accountant of a particular category in a manner prescribed by the Board.

40 14. (1) The Board shall compile and maintain separate registers for the various categories of municipal accountants contemplated in section 13 (2). Register of municipal accountants.

(2) The registers referred to in subsection (1) shall at all reasonable times be open for inspection by any municipal accountant or member of the public, upon payment of the prescribed fees.

45 15. (1) Subject to the provisions of any other law, only a municipal accountant may perform the following functions for or in the employment of a local authority— Prohibition of performance of functions by, and employment of, unregistered persons.

(a) certify and sign the annual financial statements of a local authority;

50 (b) accept responsibility for the management of—

(i) the financial department or section of a local authority;

(ii) the annual budget and appropriation of financial resources;

55 (iii) the maintenance of financial records;

(iv) the income and expenditure of a local authority and the application of budgetary controls;

(v) the internal auditing function and drawing up of audit programmes;

60 (vi) the insurance and safeguarding of the assets of a local authority against financial risks;

(vii) financial reporting to a local authority; and

(viii) the raising and administering of loans and other funds, investments, and cash-flow management:

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Met dien verstande dat die bepalings van hierdie subartikel nie van toepassing is nie op werksaamhede wat iemand in 'n waarnemende hoedanigheid verrig vir 'n ononderbroke tydperk wat nie drie maande oorskry nie.

(2) Iemand wat subartikel (1) oortree of hom as 'n munisipale rekenmeester, of 'n munisipale rekenmeester van 'n ander klas as dié waarvoor hy geregistreer is, voordoen of laat voordoen, is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens R2 000 of by wanbetaling met gevangenisstraf vir 'n tydperk van hoogstens ses maande of met daardie boete sowel as daardie gevangenisstraf.

(3) (a) Behoudens die voorbehoudsbepaling by subartikel (1) mag geen plaaslike owerheid iemand wat nie 'n munisipale rekenmeester is nie in diens neem om enige werksaamheid in subartikel (1) beoog, te verrig of die verantwoordelikheid vir die verrigting daarvan te aanvaar nie.

(b) 'n Aanstelling in stryd met die bepalings van paragraaf (a) is nietig.

(4) Subartikels (1) en (3) tree in werking op 'n datum ses maande na die datum wat die Raad by kennisgewing in die *Staatskoerant* bepaal: Met dien verstande dat die Raad bedoelde tydperk van tyd tot tyd by dergelike kennisgewing kan verleng ten opsigte van 'n bepaalde plaaslike owerheid of graad van plaaslike owerheid of 'n bepaalde persoon of kategorie van persone, vir dié tydperk en op dié voorwaardes wat hy dienstig ag.

Onbetaamlike gedrag.

16. 'n Munisipale rekenmeester is aan onbetaamlike gedrag skuldig indien hy—

- (a) 'n vereiste vervat in 'n gedragskode kragtens artikel 21 (b) opgestel, oortree of versuim om daaraan te voldoen;
- (b) hom skuldig maak aan gedrag voorgeskryf in 'n reël bedoel in artikel 21 (f);
- (c) gedurende 'n tydperk waartydens hy kragtens artikel 19 geskors is enige werksaamheid beoog in artikel 15 (1) verrig, of verantwoordelikheid vir die verrigting daarvan aanvaar; of
- (d) skuldig bevind word aan 'n misdryf in artikel 6 (1) (d) of 15 (2) bedoel.

Ondersoek deur Raad na beweerde onbetaamlike gedrag.

17. (1) Die Raad kan ondersoek instel na beweerde onbetaamlike gedrag deur 'n munisipale rekenmeester en kan vir die doeleindes van so 'n ondersoek—

- (a) enige persoon wat volgens sy mening in staat mag wees om inligting van wesentlike belang te verstrek omtrent die onderwerp wat ondersoek word, of wat vermoed word 'n boek, stuk of voorwerp wat betrekking het op die onderwerp wat ondersoek word in sy besit of bewaring of onder sy beheer te hê, dagvaar of skriftelik aansê, om op 'n tyd en plek in die dagvaarding of aansegging gemeld voor die Raad te verskyn om ondervra te word of om daardie boek, stuk of voorwerp voor te lê, en kan 'n boek, stuk of voorwerp wat aldus voorgelê is vir ondersoek behou;
- (b) iemand by die ondersoek aanwesig, wat kragtens paragraaf (a) gedagvaar of aangesê is of kon geword het, oproep en, by monde van sy voorsitter of van 'n ander persoon deur die Raad daartoe gemagtig, aan hom 'n eed opleë of van hom 'n bevestiging aanneem, en hom ondervra en van hom verlang om enige boek, stuk of voorwerp in sy besit of bewaring of onder sy beheer voor te lê;
- (c) enige persoon aanstel om die Raad by bedoelde ondersoek te adviseer oor aangeleenthede betreffende die reg, prosedure of bewyslewering, en om getuienis te lei en getuienes onder kruisverhoor te neem.

(2) 'n Dagvaarding aan iemand om voor die Raad te verskyn of om 'n boek, stuk of voorwerp voor te lê, moet sover moontlik in die vorm wees soos voorgeskryf in die reëls uitgevaardig kragtens artikel 6 van die Wet op die Reëlsraad vir Geregshowe,

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11. (1) The Board shall cause full and correct accounts to be kept in the prescribed manner of all money received or expended and of all assets and liabilities and all financial transactions concluded by it. Accounts and audit.
- 5 (2) The books, statements, accounts and balance sheets of the Board shall be audited by a person registered as an accountant and auditor under the Public Accountants' and Auditors' Act, 1951 (Act No. 51 of 1951), appointed by the Board.
12. (1) The Board shall within six months after the close of each financial year submit to the Minister a report in regard to the activities of the Board during that financial year, together with a copy of the audited financial statements in respect of that financial year. Report to Minister.
- (2) A report received by the Minister in terms of subsection (1) shall be laid upon the Table in Parliament within 14 days after receipt thereof by the Minister, if Parliament is then in ordinary session, or, if Parliament is not then in ordinary session, within 14 days after the commencement of its next ensuing ordinary session.
20. 13. (1) Any person complying with the prescribed requirements, and who desires to be registered as a municipal accountant shall in the manner prescribed by the Board apply for such registration. Registration of municipal accountants.
- (2) The Board may divide municipal accountants into various categories according to the qualifications determined under section 9 (a).
- (3) The Board may permit a person who does not have the qualifications referred to in section 9 (a), but who holds a particular position in the employment of a local authority, to register as a municipal accountant on conditions determined by the Board.
- (4) The Board shall issue to each person registered as a municipal accountant a certificate in the form determined by the Board indicating the category of registration of such person.
- 35 (5) Any person who is registered as a municipal accountant may describe himself as a municipal accountant of a particular category in a manner prescribed by the Board.
14. (1) The Board shall compile and maintain separate registers for the various categories of municipal accountants contemplated in section 13 (2). Register of municipal accountants.
- (2) The registers referred to in subsection (1) shall at all reasonable times be open for inspection by any municipal accountant or member of the public, upon payment of the prescribed fees.
- 45 15. (1) Subject to the provisions of any other law, only a municipal accountant may perform the following functions for or in the employment of a local authority— Prohibition of performance of functions by, and employment of, unregistered persons.
- (a) certify and sign the annual financial statements of a local authority;
- 50 (b) accept responsibility for the management of—
- (i) the financial department or section of a local authority;
- (ii) the annual budget and appropriation of financial resources;
- 55 (iii) the maintenance of financial records;
- (iv) the income and expenditure of a local authority and the application of budgetary controls;
- (v) the internal auditing function and drawing up of audit programmes;
- 60 (vi) the insurance and safeguarding of the assets of a local authority against financial risks;
- (vii) financial reporting to a local authority; and
- (viii) the raising and administering of loans and other funds, investments, and cash-flow management:

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Met dien verstande dat die bepalings van hierdie subartikel nie van toepassing is nie op werksaamhede wat iemand in 'n waarnemende hoedanigheid verrig vir 'n ononderbroke tydperk wat nie drie maande oorskry nie.

(2) Iemand wat subartikel (1) oortree of hom as 'n munisipale rekenmeester, of 'n munisipale rekenmeester van 'n ander klas as dié waarvoor hy geregistreer is, voordoen of laat voordoen, is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens R2 000 of by wanbetaling met gevangenisstraf vir 'n tydperk van hoogstens ses maande of met daardie boete sowel as daardie gevangenisstraf.

(3) (a) Behoudens die voorbehoudsbepaling by subartikel (1) mag geen plaaslike owerheid iemand wat nie 'n munisipale rekenmeester is nie in diens neem om enige werksaamheid in subartikel (1) beoog, te verrig of die verantwoordelikheid vir die verrigting daarvan te aanvaar nie.

(b) 'n Aanstelling in stryd met die bepalings van paragraaf (a) is nietig.

(4) Subartikels (1) en (3) tree in werking op 'n datum ses maande na die datum wat die Raad by kennisgewing in die *Staatskoerant* bepaal: Met dien verstande dat die Raad bedoelde tydperk van tyd tot tyd by dergelike kennisgewing kan verleng ten opsigte van 'n bepaalde plaaslike owerheid of graad van plaaslike owerheid of 'n bepaalde persoon of kategorie van persone, vir dié tydperk en op dié voorwaardes wat hy dienstig ag.

Onbetaamlike gedrag.

16. 'n Munisipale rekenmeester is aan onbetaamlike gedrag skuldig indien hy—

- (a) 'n vereiste vervat in 'n gedragskode kragtens artikel 21 (b) opgestel, oortree of versuim om daaraan te voldoen;
- (b) hom skuldig maak aan gedrag voorgeskryf in 'n reël bedoel in artikel 21 (f);
- (c) gedurende 'n tydperk waartydens hy kragtens artikel 19 geskors is enige werksaamheid beoog in artikel 15 (1) verrig, of verantwoordelikheid vir die verrigting daarvan aanvaar; of
- (d) skuldig bevind word aan 'n misdryf in artikel 6 (1) (d) of 15 (2) bedoel.

Ondersoek deur Raad na beweerde onbetaamlike gedrag.

17. (1) Die Raad kan ondersoek instel na beweerde onbetaamlike gedrag deur 'n munisipale rekenmeester en kan vir die doeleindes van so 'n ondersoek—

- (a) enige persoon wat volgens sy mening in staat mag wees om inligting van wesentlike belang te verstrek omtrent die onderwerp wat ondersoek word, of wat vermoed word 'n boek, stuk of voorwerp wat betrekking het op die onderwerp wat ondersoek word in sy besit of bewaring of onder sy beheer te hê, dagvaar of skriftelik aansê, om op 'n tyd en plek in die dagvaarding of aansegging gemeld voor die Raad te verskyn om ondervra te word of om daardie boek, stuk of voorwerp voor te lê, en kan 'n boek, stuk of voorwerp wat aldus voorgelê is vir ondersoek behou;
- (b) iemand by die ondersoek aanwesig, wat kragtens paragraaf (a) gedagvaar of aangesê is of kon geword het, oproep en, by monde van sy voorsitter of van 'n ander persoon deur die Raad daartoe gemagtig, aan hom 'n eed oplê of van hom 'n bevestiging aanneem, en hom ondervra en van hom verlang om enige boek, stuk of voorwerp in sy besit of bewaring of onder sy beheer voor te lê;
- (c) enige persoon aanstel om die Raad by bedoelde ondersoek te adviseer oor aangeleenthede betreffende die reg, prosedure of bewyslewering, en om getuienis te lei en getuies onder kruisverhoor te neem.

(2) 'n Dagvaarding aan iemand om voor die Raad te verskyn of om 'n boek, stuk of voorwerp voor te lê, moet sover moontlik in die vorm wees soos voorgeskryf in die reëls uitgevaardig kragtens artikel 6 van die Wet op die Reëlsraad vir Geregshowe,

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Provided that the provisions of this subsection shall not apply to any functions performed by a person in an acting capacity for a continuous period not exceeding three months.

(2) Any person contravening the provisions of subsection (1) or holding himself out or allowing himself to be held out as a municipal accountant, or a municipal accountant of a class other than that for which he is registered, shall be guilty of an offence and liable on conviction to a fine not exceeding R2 000 or in default of payment, to imprisonment for a period not exceeding six months or to both such fine and such imprisonment.

(3) (a) Subject to the proviso to subsection (1), no local authority shall employ a person who is not a municipal accountant to perform any function contemplated in subsection (1) or to accept the responsibility for the performance thereof.

(b) An appointment contrary to the provisions of paragraph (a) shall be void.

(4) Subsections (1) and (3) shall come into operation on a date six months after a date fixed by the Board by notice in the *Gazette*: Provided that the Board may from time to time by like notice extend such period in respect of any particular local authority or grade of local authority or any specific person or category of persons, for such period and on such conditions as it may deem fit.

16. Any municipal accountant shall be guilty of improper conduct if he—

- (a) contravenes or fails to comply with any requirement contained in a code of conduct drawn up under section 21 (b);
- (b) be guilty of conduct prescribed in a rule referred to in section 21 (f);
- (c) during any period in respect of which he has been suspended under section 19, performs any function contemplated in section 15 (1), or accepts the responsibility for the performance thereof;
- (d) is found guilty of any offence referred to in section 6 (1) (d) or 15 (2).

17. (1) The Board may inquire into alleged improper conduct on the part of any municipal accountant and may for the purposes of such inquiry—

- (a) summon or order in writing any person who in its opinion may be able to give material information concerning the subject of the inquiry, or who is believed to have in his possession or custody or under his control any book, document or article which has any bearing on the subject of the inquiry, to appear before the Board at a time and place specified in the summons or order, to be interrogated or to produce that book, document or article, and retain for examination any book, document or article so produced;
- (b) call and, by its chairman or by any other person authorized thereto by the Board administer an oath to, or accept an affirmation from, any person present at the inquiry who was or could have been summoned or ordered in terms of paragraph (a) and interrogate him and require him to produce any book, document or article in his possession or custody or under his control;
- (c) appoint a person to advise the Board at such inquiry on matters pertaining to law, procedure or evidence, and to lead evidence and cross-examine witnesses.

(2) A summons for the attendance before the Board or any person or for the production of any book, document or article shall as far as possible be in the form prescribed in the rules made under section 6 of the Rules Board for Courts of Law Act,

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1985 (Wet No. 107 van 1985), en moet deur die voorsitter van die Raad of 'n deur die Raad daartoe gemagtigde persoon onderteken word, en word op dieselfde wyse bestel as 'n getuie-dagvaarding in 'n strafgeding deur 'n landdroshof uitgereik.

(3) Indien iemand—

(a) wat behoorlik kragtens hierdie artikel gedagvaar is, sonder genoegsame rede in gebreke bly om op die in die dagvaarding bepaalde tyd en plek te verskyn, of om aanwesig te bly totdat die voorsitter van die Raad hom van verdere bywoning onthef; of

(b) wat kragtens subartikel (1) (b) opgeroep is, weier om beëdig te word of om te bevestig, of sonder genoegsame rede versuim om volledig en bevredigend na sy beste kennis en geloof te antwoord op alle vrae wettiglik aan hom gestel oor die onderwerp wat ondersoek word, of om enige boek, stuk of voorwerp in sy besit of bewaring of onder sy beheer voor te lê wat hy aangesê is of wat van hom verlang word om voor te lê, is hy aan 'n misdryf skuldig: Met dien verstande dat in verband met die ondervraging van so 'n persoon, of die voorlegging van so 'n boek, stuk of voorwerp die regsbepalings met betrekking tot privilegie, soos toepaslik op 'n getuie wat gedagvaar is om voor 'n geregshof getuienis af te lê, of 'n boek, stuk of voorwerp voor te lê, van toepassing is.

(4) 'n Getuie wat nadat hy behoorlik beëdig is of 'n bevestiging gedoen het, 'n valse antwoord gee op 'n vraag wat wettig aan hom gestel is of 'n valse verklaring doen oor enige saak, wetende dat daardie antwoord of verklaring vals is, is aan 'n misdryf skuldig.

(5) Iemand wat die voorsitter of 'n lid of beampte van die Raad opsetlik hinder by die uitoefening van enige bevoegdheid deur of ingevolge hierdie artikel aan hom verleen, is aan 'n misdryf skuldig.

(6) Daar moet aan 'n munisipale rekenmeester wie se gedrag deur die Raad ondersoek word kennis gegee word van die klag wat teen hom ingebring is, en so 'n munisipale rekenmeester is geregtig om persoonlik by die ondersoek te verskyn en self of deur sy regsvertegenwoordiger op die beskuldiging te antwoord en sy verdediging te voer.

(7) Indien die Raad in twyfel verkeer of 'n ondersoek gehou behoort te word, kan hy in verband met die betrokke bewering oorleg pleeg met of inligting inwin van enige persoon met inbegrip van die munisipale rekenmeester teen wie die bewering gemaak is.

(8) Die Raad moet 'n oorkonde van die verrigtinge tydens 'n ondersoek hou of laat hou.

(9) Iemand wat aan 'n misdryf ingevolge hierdie artikel skuldig bevind word, is strafbaar met 'n boete van hoogstens R2 000 of by wanbetaling met gevangenisstraf vir 'n tydperk van hoogstens ses maande of met daardie boete sowel as daardie gevangenisstraf.

Dissiplinêre
bevoegdhede
van Raad.

18. (1) Iemand wat na 'n ondersoek gehou kragtens artikel 17 skuldig bevind word aan onbetaamlike gedrag, is strafbaar met een van die volgende strawwe, naamlik—

(a) 'n waarskuwing of 'n berisping of 'n waarskuwing en 'n berisping;

(b) die opskorting van die registrasie van die betrokke persoon vir 'n tydperk van hoogstens een jaar; of

(c) die intrekking van die registrasie van die betrokke persoon en die skraping van sy naam uit die register.

(2) Iemand wie se naam ingevolge subartikel (1) (c) uit die register geskrap is, moet sy sertifikaat van registrasie binne sewe dae nadat hy skriftelik daartoe versoek is aan die sekretaris terugbesorg.

(3) In die geval van 'n klag, beskuldiging of bewering wat die onderwerp van straf- of sivileregtelike verrigtinge in enige geregshof uitmaak of ten opsigte waarvan die Raad rede het om te glo dat dit waarskynlik die onderwerp van sodanige verrigtinge kan uitmaak, kan die Raad die ondersoek uitstel totdat sodanige verrigtinge afgehandel is.

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1985 (Act No. 107 of 1985), and shall be signed by the chairman of the Board or a person authorized thereto by the Board, and shall be served in the same manner as a subpoena in a criminal case issued by a magistrate's court.

5 (3) If any person—

(a) who has been duly summoned under this section fails, without sufficient cause, to attend at the time and place specified in the summons, or to remain in attendance until excused from further attendance by the chairman of the Board; or

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(b) who has been called under subsection (1) (b),

refuses to be sworn or to affirm or fails without sufficient cause, to answer fully and satisfactorily to the best of his knowledge and belief all questions lawfully put to him concerning the subject of the inquiry or to produce any book, document or article in his possession or custody or under his control which he has been ordered or required to produce, he shall be guilty of an offence: Provided that in connection with the interrogation of any such person or the production of any such book, document or article, the law relating to privilege, as applicable to a witness subpoenaed to give evidence or to produce any book, document or article before a court of law, shall apply.

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(4) Any witness who, having been duly sworn or having made an affirmation, gives a false answer to any question lawfully put to him or makes a false statement on any matter, knowing such answer or statement to be false, shall be guilty of an offence.

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(5) Any person who wilfully hinders the chairman or any member or official of the Board in the exercise of any powers conferred upon him by or under this section, shall be guilty of an offence.

30

(6) A municipal accountant whose conduct is being inquired into by the Board shall be informed of the nature of the complaint made against him and such municipal accountant shall be entitled to appear in person at the inquiry and either personally or through his legal representative to answer to the charge and to conduct his defence.

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(7) If the Board is in doubt as to whether an inquiry should be held, it may in connection with the allegation in question, consult with or obtain information from any person, including the municipal accountant, against whom the allegation is made.

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(8) The Board shall keep or cause to be kept a record of the proceedings at an inquiry.

(9) Any person convicted of an offence in terms of this section, is liable to a fine not exceeding R2 000 or in default of payment to imprisonment for a period not exceeding six months or to both such fine and such imprisonment.

45

18. (1) Any person who, after an inquiry held under section 17, has been found guilty of improper conduct shall be liable to one of the following punishments, namely—

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(a) a caution or a reprimand or a caution and a reprimand;

(b) suspension of the registration of the person concerned for a period not exceeding one year; or

(c) the cancellation of the registration of the person concerned and the removal of his name from the register.

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(2) Any person whose name has been removed from the register in terms of subsection (1) (c), shall return his certificate of registration to the secretary within seven days after having been requested in writing to do so.

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(3) In the case of a complaint, accusation or allegation which forms or which the Board has reason to believe is likely to form the subject of criminal or civil proceedings in a court of law, the Board may postpone the inquiry until such proceedings are concluded.

Disciplinary
powers of
Board.

Wet No. 21, 1988

WET OP MUNISIPALE REKENMEESTERS, 1988

(4) Die ontslag of skuldigbevinding van 'n munisipale rekenmeester deur 'n geregshof op 'n kriminele aanklag belet nie dat stappe kragtens hierdie Wet op 'n klag, beskuldiging of bewering van onbetaamlike gedrag teen hom ingestel kan word nie.

(5) Indien die onbetaamlike gedrag waarvan 'n munisipale rekenmeester aangekla word, voortspruit uit 'n misdryf waaraan hy deur 'n geregshof skuldig bevind is, is 'n gesertifiseerde afskrif van die oorkonde van sy verhoor en skuldigbevinding deur daardie hof, nadat sodanige munisipale rekenmeester geïdentifiseer is as die persoon wat in die oorkonde genoem word, by voorlegging aan die Raad, voldoende bewys dat hy sodanige misdryf begaan het, tensy die skuldigbevinding deur 'n hoër hof tersyde gestel is.

(6) 'n Straf kragtens subartikel (1) opgelê, word op skrif gestel, en deur die voorsitter van die Raad onderteken en indien, na verstryking van die tydperk waarbinne 'n persoon ingevolge artikel 20 appèl teen 'n beslissing van die Raad mag aanteken, geen appèl aangeteken is nie, word die straf aan die plaaslike owerheid by wie die munisipale rekenmeester in diens is, bekend gemaak.

(7) Die Raad kan op die voorwaardes wat hy bepaal—

- (a) 'n opskorting van 'n registrasie ingevolge subartikel (1)
- (b) gedoen, voor die verstryking daarvan ophef;
- (b) op aansoek op die voorgeskrewe vorm en teen betaling van die voorgeskrewe gelde 'n naam op die register te rugplaas wat daaruit geskrap is.

Skorsing van munisipale rekenmeester wat geestesongesteld raak.

19. 'n Munisipale rekenmeester wat kragtens die Wet op Geestesgesondheid, 1973 (Wet No. 18 van 1973), as geestesongesteld gesertifiseer is, word deur die Raad as 'n munisipale rekenmeester vir die duur van sodanige sertifisering geskors.

Appèl teen beslissing van Raad.

20. (1) Iemand wat ingevolge artikel 18 skuldig bevind is, kan binne 'n tydperk van 30 dae vanaf die datum waarop die Raad se beslissing aan hom bekend gemaak is, teen daardie beslissing na 'n bevoegde hof appelleer deur by die griffier van daardie hof 'n kennisgewing van appèl in te dien waarin sy appèlgronde volledig uiteengesit word.

(2) Iemand wat ingevolge subartikel (1) appelleer, moet, wanneer hy bedoelde kennisgewing van appèl indien, by die betrokke griffier 'n bedrag van R200 stort as sekuriteit vir die koste van die appèl en moet op dieselfde dag aan die sekretaris 'n afskrif van die kennisgewing van appèl aflewer of stuur.

(3) Die sekretaris stuur binne 'n tydperk van 30 dae vanaf die datum waarop hy die kennisgewing van appèl in subartikel (1) bedoel, ontvang het, aan die griffier in daardie subartikel bedoel ten opsigte van die betrokke ondersoek—

- (a) drie afskrifte van die oorkonde in artikel 17 (8) vermeld;
- (b) die dokumentêre getuienis wat by die ondersoek toegelaat is;
- (c) 'n uiteensetting van die beslissing van die Raad wat die ondersoek gehou het en die redes vir daardie beslissing;
- (d) enige opmerkings wat die Raad wil maak.

(4) 'n Appèl ingevolge subartikel (1) word voortgesit asof dit 'n appèl is teen 'n vonnis van 'n landdroshof in 'n siviele saak, en alle reëls wat op die verhoor van so 'n appèl van toepassing is, is *mutatis mutandis* op 'n appèl kragtens hierdie artikel van toepassing.

(5) Die hof wat 'n appèl kragtens hierdie artikel verhoor, moet—

- (a) die beslissing waarteen geappelleer word, bekragtig; of
- (b) die beslissing, en die straf wat ten opsigte daarvan opgelê is, tersyde stel; of
- (c) die beslissing bekragtig, maar die straf tersyde stel en in die plek daarvan die straf oplê wat deur die Raad opgelê sou kon word.

(6) Die griffier moet onverwyld 'n afskrif van die hofbevel aan die plaaslike owerheid waar die appellant in diens is, besorg.

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(4) The acquittal or conviction of a municipal accountant by any court of law on a criminal charge shall not prevent proceedings being taken against him under this Act on a complaint, accusation or allegation of improper conduct.

- 5 (5) If the improper conduct with which the municipal accountant is charged, arises from an offence of which he has been convicted by a court of law, a certified copy of the record of his trial and conviction by that court shall, after such municipal accountant has been identified as the person referred to in the record,
10 upon production to the Board, be sufficient proof of the commission by him of such offence, unless the conviction has been set aside by a superior court.

- (6) Any punishment imposed under subsection (1) shall be reduced to writing, and be signed by the chairman of the Board
15 and if, after expiry of the period within which a person may in terms of section 20 lodge an appeal against a decision of the Board, no appeal has been lodged, the punishment shall be disclosed to the local authority in the service of which the municipal accountant is.

- 20 (7) The Board may on such conditions as it may determine—
(a) terminate a suspension of any registration made in terms of subsection (1) (b), before the expiry thereof;
(b) upon application in the prescribed form and on payment of the prescribed fee, restore to the register any
25 name which has been removed therefrom.

19. A municipal accountant certified to be mentally ill in terms of the Mental Health Act, 1973 (Act No. 18 of 1973), shall be suspended by the Board as a municipal accountant for the duration of such certification.

Suspension of municipal accountant who becomes mentally ill.

- 30 20. (1) Any person who has been found guilty in terms of section 18 may within a period of 30 days from the date upon which he has been informed of the Board's decision, appeal to a competent court against that decision by lodging with the registrar of that court a notice of appeal setting out in full his grounds
35 of appeal.

Appeal against decision of Board.

- (2) Any person who appeals in terms of subsection (1) shall, when lodging such notice of appeal, deposit with the registrar concerned an amount of R200 as security for the costs of the appeal and shall on the same day deliver or send to the secretary a
40 copy of the notice of appeal.

- (3) The secretary shall, within a period of 30 days from the date upon which he has received the notice of appeal referred to in subsection (1), send to the registrar referred to in that subsection in respect of the enquiry concerned—

- 45 (a) three copies of the record referred to in section 17 (8);
(b) the documentary evidence admitted at the enquiry;
(c) a statement of the decision of the Board which held the enquiry and the reasons for such decision;
(d) any observations which the Board may wish to make.

- 50 (4) An appeal in terms of subsection (1) shall be prosecuted as if it were an appeal from a judgment of a magistrate's court in a civil matter, and all rules applicable to the hearing of such appeal shall *mutatis mutandis* apply to an appeal under this section.

- (5) The court hearing an appeal under this section shall—

- 55 (a) confirm the decision appealed against; or
(b) set aside the decision, and the punishment imposed in respect thereof; or
(c) confirm the decision, but set the punishment aside, and impose in its place such punishment as could have been
60 imposed by the Board.

(6) The registrar shall without delay furnish the local authority where the appellant is employed with a copy of the order of court.

Wet No. 21, 1988

WET OP MUNISIPALE REKENMEESTERS, 1988

Reëls.

21. Die Raad kan reëls maak wat nie met hierdie Wet onbestaanbaar is nie, betreffende—

- (a) die beheer oor die inkomste en uitgawe van die Raad, die hou van rekeninge in verband daarmee, die ouditering van die rekeninge, die registers en boeke wat gehou en vorms wat gebruik moet word, die belegging van fondse, die verdeling van winste en die verkryging van eiendom;
- (b) 'n gedragskode vir munisipale rekenmeesters;
- (c) die dissiplinêre en ander bevoegdhede van die Raad;
- (d) die aanlê, byhou en bewaring van en insae in die registers;
- (e) die prosedure en vereistes vir die registrasie van munisipale rekenmeesters in artikel 13 bedoel;
- (f) die gedrag, benewens gedrag in artikel 16 bedoel, wat onbetaamlike gedrag vir 'n munisipale rekenmeester uitmaak;
- (g) die intrekking van die registrasie van 'n munisipale rekenmeester;
- (h) die gelde wat vir registrasie, en jaarliks, deur munisipale rekenmeesters betaal moet word en enige ander gelde wat die Raad kan voorskryf;
- (i) die hou van vergaderings, die prosedure by en die kworum vir sodanige vergaderings;
- (j) die onderrig, opleiding en eksaminering van munisipale rekenmeesters;
- (k) in die algemeen, enige aangeleentheid wat kragtens hierdie Wet voorgeskryf moet of kan word of wat na die oordeel van die Raad nodig of wenslik is vir die doeltreffende uitvoering van die bepalings van hierdie Wet.

Bewyslewing.

22. (1) Die register dien as *prima facie*-bewys van alle aangeleenthede daarin aangeteken wat ingevolge hierdie Wet daarin aangeteken moet of kan word.

(2) 'n Sertifikaat wat deur die sekretaris onderteken heet te wees te dien effekte dat 'n inskrywing in 'n register gedoen is of nie gedoen is nie of dat enigiets anders wat volgens hierdie Wet gedoen mag word, gedoen is of nie gedoen is nie, is *prima facie*-bewys van die aangeleenthede in daardie sertifikaat vermeld.

(3) 'n Afskrif van 'n inskrywing in die register of van 'n dokument deur die sekretaris bewaar of 'n uittreksel uit die register of uit so 'n dokument, wat deur die sekretaris gesertifiseer heet te wees, word sonder verdere bewys of voorlegging van die oorspronklike in enige hof as getuienis toegelaat.

Vrystelling deur Raad.

23. Die Raad kan, indien daartoe versoek en, na oorleg met 'n Nywerheidsraad vir Plaaslike Owerhede waar so 'n Nywerheidsraad vir die betrokke gebied gestig is, en behoudens die voorwaardes wat die Raad bepaal, vrystelling van die bepalings van artikels 9 (b) en 15 (1) en (3) van hierdie Wet verleen aan enige plaaslike owerheid of graad van plaaslike owerheid of aan persone of kategorieë van persone wat nie as munisipale rekenmeesters ingevolge hierdie Wet geregistreer is nie.

Kort titel.

24. Hierdie Wet heet die Wet op Munisipale Rekenmeesters, 1988.

MUNICIPAL ACCOUNTANTS' ACT, 1988

Act No. 21, 1988

21. The Board may make rules not inconsistent with this Act, Rules.
as to—

- 5 (a) the control of the income and expenditure of the Board, the keeping of accounts in connection therewith, the auditing of the accounts, the registers and books to be kept and forms to be used, the investment of funds, the division of profits and the acquisition of property;
- 10 (b) a code of conduct for municipal accountants;
- (c) the disciplinary and other powers of the Board;
- (d) the opening, maintenance, custody and inspection of the registers;
- (e) the procedure and requirements for the registration of municipal accountants as referred to in section 13;
- 15 (f) the conduct, in addition to the conduct referred to in section 16, constituting improper conduct for a municipal accountant;
- (g) the cancellation of the registration of a municipal accountant;
- 20 (h) the fees to be paid for registration, and annually, by municipal accountants and any other fees which the Board may prescribe;
- (i) the holding of meetings, the procedure at and the quorum for such meetings;
- 25 (j) the instruction, training and examinations of municipal accountants;
- (k) in general, any matter which in terms of this Act shall or may be prescribed or which in the opinion of the Board is necessary or desirable for the effective carrying out of the provisions of this Act.
- 30

22. (1) The register shall be *prima facie* proof of all matters recorded therein which shall or may be recorded therein in terms of this Act. Evidence.

35 (2) A certificate purporting to be signed by the secretary to the effect that an entry has or has not been made in the register or that any other thing which may be done in terms of this Act, has or has not been done, shall be *prima facie* proof of the matters mentioned in that certificate.

40 (3) A copy of an entry in the register or of any document in the custody of the secretary or an extract from the register or from any such document, purporting to be certified by the secretary, shall be admitted as evidence in any court without further proof or production of the original.

23. The Board may, after having been requested to do so, and
45 after consultation with an Industrial Council for Local Authorities where such an Industrial Council has been formed for the area in question, and subject to the conditions determined by the Board, grant exemption from the provisions of sections 9 (b) and 15 (1) and (3) of this Act to any local authority or grade of
50 local authority or to persons or categories of persons not registered as municipal accountants in terms of this Act. Exemption by Board

24. This Act shall be called the Municipal Accountants Act, Short title.
1988.

