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THE LAW SOCIETY OF THE TRANSVAAL DIE PROKUREURSORDE VAN TRANSVAAL

AMENDMENT OF RULES

It is hereby notified that the following amendments to the Rules framed in terms of section 74 (1) of Act No. 53 of 1979 and which have been approved by the Chief Justice of South Africa in consultation with the Judge President of the Transvaal in terms of section 74 (2) of Act No. 53 of 1979, are promulgated by the Council of the Law Society of the Transvaal:

Amendment of Third Schedule to the Rules (Form of Report by Independent Accountant)

Delete the Third Schedule to the rules and substitute the following in its place:

THIRD SCHEDULE

FORM OF REPORT BY INDEPENDENT ACCOUNTANT

In terms of Rule 70 of the Rules of the Law Society of Transvaal

NOTE: To be obtained from the secretary as required by Rule 70.6.

The Council, The Law Society of the Transvaal, P.O. Box 1493, Pretoria, 0001.

REPORT OF AN INDEPENDENT ACCOUNTANT IN TERMS OF RULE 70.4.1 OF THE RULES OF THE LAW SOCIETY IN RESPECT OF (NAME OF FIRM)

1. I/We have performed certain procedures described below on the accounting records and system of bookkeeping employed by the above firm for the year ended on 19..... The firm's compliance with the provisions of Act No. 53 of 1979 (the Act) and the rules of your Law Society is the responsibility of the partners/practitioners/directors. It is my/our responsibility to carry out the procedures described below and to report on the results thereof. This report is furnished solely for your own use and information and should be used by you solely for this purpose.
2. I/We examined (*on a test basis), the trust accounting records and trust account transactions of the firm with specific reference to the following provisions of the Act and the following rules of your Society:
 - 2.1 subsections (1), (2) (a), (2) (b), (2A), (3) and (4) of section 78 of the Act;
 - 2.2 rules 68.1, 68.6, 69.7, 70.2, 77 and 77A.2.
 I/We report that [except for the qualification(s) set out in the schedule following this report] the firm complied with the above-mentioned provisions of the Act and the rules of your society in respect of the year ended on 19
3. I/We have inspected the books on 19..... being the date of my/our last inspection and report that—
 - 3.1 the books have been written up to 19.....; and
 - 3.2 the trial balance was last balanced at 19.....
4. I/We have compared (*on a test basis) the list of trust balances shown on the trust accounts in the ledgers of the firm with the respective ledger account at the year end and on 19..... and—
 - 4.1 on each of such dates the firm was in compliance with the provisions of rule 69.3;
 - 4.2 after examining the bank statement of the firm for such period as I/We deemed necessary (being not less than one week) in the light of the circumstances following each of such dates we report that where negotiable instruments which had been deposited in the trust banking account and which had not been met, the circumstances were considered satisfactory.
5. I/We have extracted the following information from the accounting records of the firm and report that the amount during the period under review which the firm—
 - 5.1 has brought forward in respect of interest earned on moneys deposited in terms of section 78 (1) and moneys invested in terms of section 78 (2) of the Act from the previous financial year is: R.....
 - 5.2 has earned on moneys deposited in trust banking accounts in terms of section 78 (1) and moneys invested in trust investments accounts in terms of section 78 (2) of the Act is: R
 - 5.3 has deducted in respect of refundable bank charges is: R
 - 5.4 has paid over to the Fund in terms of section 78 (3) of the Act is: R
 - 5.5 has carried over in respect of interest earned on moneys deposited in terms of section 78 (1) and moneys invested in terms of section 78 (2) of the Act to the next financial year is: R.....
6. The firm conducted an investment practice during the financial period (YES / NO)
7. *I/We have been informed that a separate system of accounting for deceased and insolvent estates and trusts is maintained, but have not examined any record or document relating thereto (other than) (if not examination made, state NIL).
8. *On enquiry made I/We was/were informed that the following changes in the composition of the firm occurred during the period covered by this report, namely:

.....
.....
.....

9. This audit report is subject to the following QUALIFICATIONS (If space is insufficient, a separate report on the accountant's letterhead may be used):

.....
.....
.....

(if none state NIL)

- 10.1 Firm's principal place of practice (full street address):

.....
.....
.....

- 10.2 Firm's branch offices are at (full street addresses of branch offices):

.....
.....
.....

11. A copy of this report is today being sent to the firm.

Accountant
Date
Address

* Delete if not applicable.

WYSIGING VAN REËLS

Hiermee word kennis gegee dat die volgende wysigings in die Reëls opgestel kragtens artikel 74 (1) van Wet No. 53 van 1979 en wat deur die Hoofregter van Suid-Afrika in oorelog met die Regter-President van Transvaal goedgekeur is ingevolge artikel 74 (2) van Wet No. 53 van 1979, deur die Raad van die Prokureursorde van Transvaal uitgevaardig word:

Wysiging van die Derde Bylae tot die Reëls (Vorm van Verslag deur Onafhanklike Rekenmeester)

Skrap die Derde Bylae tot die Reëls en vervang dit deur die volgende:

DERDE BYLAE

VORM VAN VERSLAG DEUR ONAFHANKLIKE REKENMEESTER

Ingevolge Reël 70 van die Reëls van die Prokureursorde van Transvaal

LW: Moet net van die sekretaris verkry word soos by Reël 70.6.

Die Raad, Prokureursorde van Transvaal, Posbus 1493, Pretoria, 0001.

VERSLAG VAN 'N ONAFHANKLIKE REKENMEESTER INGEVOLGE REËL 70.4.1 VAN DIE REËLS VAN DIE PROKUREURSORDE MET BETREKKING TOT (NAAM VAN FIRMA)

-
1. Ek/Ons het sekere prosedures hieronder beskryf uitgevoer op die rekeningkundige aantekeninge en boekhoustelsel in gebruik deur die bogemelde firma vir die jaar geëindig op 19..... Die nakoming van die bepaling van Wet No. 53 van 1979 (die Wet) en die reëls van u Prokureursorde is die verantwoordelikheid van die vennote/praktisyne/direkteure van die firma. Dit is my/ons verantwoordelikheid om die prosedures hieronder beskryf uit te voer en om aangaande die gevolge daarvan verslag te doen. Hierdie verslag word alleen vir u en inligting uitgereik en moet slegs vir daardie doel deur u gebruik word.
 2. Ek/Ons het (*op 'n toetsbasis), die trustrekeningkundige aantekeninge en trustrekeningtransaksies van die firma ondersoek met spesifieke verwysing na die volgende bepaling van die Wet en die volgende reëls van u Orde:
 - 2.1 subartikels (1), (2) (a), (2) (b), (2A), (3) en (4) van artikel 78 van die Wet;
 - 2.2 reëls 68.1, 68.6, 69.7, 70.2, 77 en 77A.2.
 Ek/Ons doen verslag dat [*behalwe vir die voorbehoud(e) uiteengesit in die skedule wat op hierdie verslag volg] die firma bogemelde voorskrifte van die Wet en die reëls van u Orde ten opsigte van die jaar geëindig op 19..... nagekom het.
 3. Ek/Ons het die boeke op 19..... nagesien, synde die datum van my/ons vorige inspeksie, en doen verslag dat—
 - 3.1 die boeke opgeskryf is tot 19.....; en
 - 3.2 die proefbalans laas gebalanseer is op 19.....
 4. Ek/Ons het die lys van trustsaldo's soos in die trustrekening in die grootboeke van die firma met die onderskeie grootboekrekenings vergelyk (*op 'n toetsbasis) op die jaareinde en op 19..... en—
 - 4.1 op elkeen van sodanige datums het die firma voldoen aan die bepaling van reël 69.3;
 - 4.2 nadat ek/ons die firma se bankstate ondersoek het vir sodanige typerk as wat ek/ons in die lig van die omstandighede wat volg op elke van sodanige datums, nodig geag het (synde minstens 'n week), doen ons verslag dat waar verhandelbare dokumente wat op die trustbankrekening gedeponéer is en onteer is, die omstandighede as bevredigend beskou is.
 5. Ek/Ons het die volgende inligting van die rekeningkundige aantekeninge van die firma onttrek en doen verslag dat gedurende die periode onder bespreking die bedrag wat die firma—
 - 5.1 oorgedra het van die vorige finansiële jaar met betrekking tot rente verdien op geld gedeponéer ingevolge artikel 78 (1) van die Wet en geld belê ingevolge artikel 78 (2) van die Wet, R is;
 - 5.2 verdien het op geld wat in trustbankrekeninge gedeponéer is ingevolge artikel 78 (1) van die Wet en geld wat in trustbeleggingsrekeninge belê is ingevolge artikel 78 (2) van die Wet, R is;
 - 5.3 afgetrek het met die bedrag tot verhaalbare bankkoste, R is;
 - 5.4 oorbetaal het aan die Fonds ingevolge artikel 78 (3) van die Wet, R is;
 - 5.5 oorgedra het met betrekking tot rente verdien op geld wat ingevolge artikel 78 (1) van die Wet is en geld wat ingevolge artikel 78 (2) van die Wet belê is vir die volgende finansiële jaar, R is.
 6. Die firma het 'n beleggingspraktyk gedurende die finansiële periode bedryf (JA / NEE).....
 7. *Ek/Ons is meegegee dat afsonderlike rekeninghouing vir bestorwe en insolvente boedels asook trusts onderhou word, maar het nie enige oorkonde of dokument met betrekking daartoe (anders as) ondersoek nie. (As geen ondersoek uitgevoer is nie, verklaar GEEN).
 8. *Op navraag gedaan, is ek/ons meegegee dat die volgende veranderinge in die samestelling van die firma voorgekom het gedurende die periode deur hierdie verslag gedek, naamlik:
.....
.....
.....

9. Die ouditverslag is onderhewig aan die volgende KWALIFIKASIES (indien die ruimte onvoldoende is, kan hierdie skedule op 'n briefhoof van die rekenmeester/s voortgesit word):
.....
.....
.....

(Meld asseblief indien daar GEEN voorbehoude is nie)

- 10.1 Firma se hoofplek van praktyk (volledige straatadres):
.....
.....
.....

- 10.2 Firma se takkantore is te (volledige straatadres van takkantore):
.....
.....
.....

11. 'n Afskrif van hierdie verslag word vandag aan die firma versend.

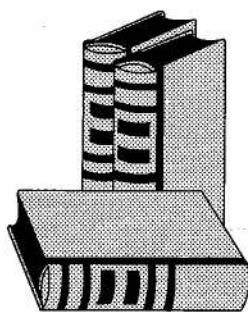
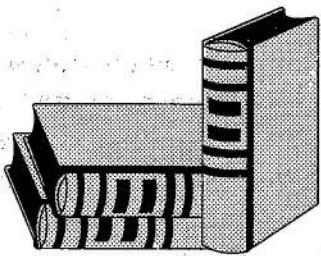
Rekenmeester
.....

Datum
.....

Adres
.....

* Skrap wat nie van toepassing is nie.

Where is the largest amount of meteorological information in the whole of South Africa available?



Waar is die meeste weerkundige inligting in die hele Suid-Afrika beskikbaar?

Department of Environmental Affairs and Tourism
Departement van Omgewingsake en Toerisme

Keep South Africa Clean



Throw trash where it belongs

Hou Suid-Afrika Skoon



Gooi rommel waar dit hoort

CONTENTS

No.	Page No.	Gazette No.
THE LAW SOCIETY OF THE TRANSVAAL		
Attorney's Act (53/1979): Amendment of Rules	1	17932

INHOUD

No.	Bladsy No.	Koerant No.
DIE PROKUREURSORDE VAN TRANSVAAL		
Wet op Prokureurs (53/1979): Wysiging van Reëls	3	17932