



# Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA  
REPUBLIEK VAN SUID-AFRIKA

Vol. 471

Pretoria, 17 September 2004

**No. 26778**



**AIDS HELPLINE: 0800-0123-22 Prevention is the cure**



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**CORRECTION NOTICE**

Notice 1903 published on page 57 of Government Gazette No. 26752 of 10 September 2004 is hereby corrected as follows:

Substitute "Newcastle" for "Utrecht" in the sideheading "District".

**CORRECTION NOTICE**

Notice 1903 published on page 57 of Government Gazette No. 26752 of 10 September 2004 is hereby corrected as follows:

Substitute "Newcastle" for "Utrecht" in the sideheading "District".

## PRESIDENTIAL WARRANTS

### CORRECTION NOTICE

*Government Gazette* No. 25213 of 25 July 2003, is hereby corrected as follows:

**On page 5 substitute existing copy with the following:**

**"SCHEDULE TO THE GENERAL PRESIDENTIAL WARRANT**

**DECORATIONS AND MEDALS AWARDED TO MEMBERS OF THE SANDF**

Castle of Good Hope Decoration	Pro Patria Medal
Honoris Crux Silver	Southern Africa Medal
Gold Star for Bravery	General Service Medal
Star for Bravery in Gold	
Honoris Crux	Operational Medal for Southern Africa
Bravery Star in Silver	South Africa Service Medal
Star for Bravery in Silver	Unitas Medal
	Medal for Distinguished Conduct and Loyal Service
Pro Virtute Decoration	
Star for Conspicuous Leadership	
Conspicuous Leadership Star	Good Service Medal (Gold)
	Gold Service Medal
Southern Cross Decoration	Service Medal in Gold
Pro Merito Decoration	John Chard Decoration
Gold Decoration for Merit	De Wet Decoration
Decoration for Merit in Gold	
Ad Astra Decoration	Good Service Medal (Silver)
	Silver Service Medal
Army Cross	Service Medal in Silver
Air Force Cross	John Chard Medal
Navy Cross	
SA Medical Service Cross	Good Service Medal (Bronze)
	De Wet Medal
Southern Cross Medal	Bronze Service Medal
Pro Merito Medal	Service Medal in Bronze
Pro Virtute Medal	
	SADF Champion Shot Medal"
Silver Medal for Merit	
Merit Medal in Silver	
Military Merit Medal	
Bronze Medal for Merit	
Merit Medal in Bronze	

**On page 7 after paragraph 4a. insert the following sub-paragraph b.:**

"b. In Air Force Uniform: Eagle"

**On page 12 under the heading "Disposal, Loss and Replacement" insert paragraphs 1 and 2:**

"1. No person to whom a decoration has been awarded in terms of this Warrant shall pledge, barter, or sell or dispose of such decorations other than by way of testamentary bequest.

2. A recipient shall report the loss or theft of a decoration in writing to the Chief of the South African National Defence Force. A museum or similar institution to which a decoration shall have been issued shall also report the loss or theft of a decoration in writing to the Chief of the South African National Defence Force".

**Between pages 13 and 14 the following page should have been inserted:**

### "SCHEDULE

#### RULES FOR THE HONOURS FOR MERITORIOUS CONDUCT

#### CATEGORIES OF THE HONOURS

##### Rule 1

The honours for meritorious conduct shall be the decorations designated and styled as follows:

1. IPhrothiya yeGolide—Golden Protea.
2. IPhrothiya yeSiliva—Silver Protea.
3. IPhrothiya yeBhronzi—Bronze Protea.

**Rule 2.**

The decorations shall be awarded by the President on the recommendation of the Minister of State for Defence of the Republic of South Africa.

**DESIGN AND RIBBONS OF THE DECORATIONS****Rule 3**

The design of the decorations shall be as follows:

1. **IPhrothiya yeGolide—Golden Protea** shall be a six-pointed faceted star of silver gilt fitting within a circle, 44 millimetres in diameter, charged in the centre of the obverse, with a blue enamel hexagon bearing a stylized golden protea flower. The reverse of the decoration shall bear in relief the Coat of Arms of the Republic of South Africa. The decoration shall be attached by a plain silver gilt suspender fixed to the upper point of the decoration.
2. **IPhrothiya yeSiliva—Silver Protea** shall be a six-pointed faceted star of silver fitting within a circle, 44 millimetres in diameter, charged in the centre of the obverse, with a blue enamel hexagon bearing a stylized silver protea flower. The reverse of the decoration shall bear in relief the Coat of Arms of the Republic of South Africa. The decoration shall be attached by a plain silver suspender fixed to the upper point of the decoration.
3. **IPhrothiya yeBhronzi—Bronze Protea** shall be a six-pointed faceted star of bronze fitting within a circle, 44 millimetres in diameter, charged in the centre of the obverse, with a blue enamel hexagon bearing a stylized bronze protea flower. The reverse of the decoration shall bear in relief the Coat of Arms of the Republic of South Africa. The decoration shall be attached by a plain bronze suspender fixed to the upper point of the decoration.
4. The award of the decorations for service in active military operations shall be indicated by the following distinguishing insignia according to the Service in which the recipient was serving at the time of the action for which the decoration was conferred, and in the metal of the particular decoration. The insignia shall be worn on the ribbon evenly spaced between the top of the ribbon and suspender above any bars awarded:
  - a. In Army uniform: Crossed swords.
  - b. In Air Force uniform: Eagle.”.

**At the bottom of page 26 the following wording has been left out:**

“of the ribbon bar. The replica”



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## GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS

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### DEPARTMENT OF HOME AFFAIRS DEPARTEMENT VAN BINNELANDSE SAKE

No. 1082

17 September 2004

#### ALTERATION OF FORENAMES IN TERMS OF SECTION 24 OF THE BIRTHS AND DEATHS REGISTRATION ACT, 1992 (ACT NO. 51 OF 1992)

The Director-General has in respect of the following persons approved the alteration of their forenames printed in *italics*:

1. Patrick Ramolao Motaung – 550527 5737 08 1 – 927 Beechtree Street, Protea Glen, Tshiawelo, 1818 – *Patrick Sechaba*
2. Vavitha Ramsunker – 710311 0145 08 8 – Van Zyl, Roos Attorneys, 13 Boeing Road West, Bedfordview, Johannesburg, 2007 – *Mohini Devi*

No. 1085

17 September 2004

**ALTERATION OF FORENAMES IN TERMS OF SECTION 24 OF THE BIRTHS AND DEATHS REGISTRATION ACT, 1992 (ACT NO. 51 OF 1992)**

The Director-General has in respect of the following person approved the alteration of their forenames to the forenames printed in *italics*:

1. Sanjay Goruknath – 71909 5004 083 – his wife – Sheritha Goruknath – 740715 0076 081 – and one minor child – Wasim Abdulla Goruknath – 940227 5069 085 – 71909 5004 083, 93 Brookdale Drive, Brookdale, Phoenix, 4068 – *Salim*
2. Olof Abraham Van Dyk – 530302 5009 088, P O Box 2201, Pinegowrie, 2123 – *Graham*
3. Jacobus Francois Potgieter Van Aswegen – 731115 5276 086, P O Box 12686, Hatfield, 0028 – *Jacobus Frnacois*
4. Sandy Ramchand – 690809 5085 088, P O Box 227, Estcourt, 3310 – *Mandy*
5. Jurgens Johannes Van Der Merwe – 670616 5016 086, 52 Westwood Villa, Rydel Road, Beyerspark, 1459 – *Rena*
6. Mark Fulton Trollip – 641224 5112 082 – his wife – Nolene Denise Trollip – and two minor children – Victoria Kerriane Futton Trollip – 020104 0520 086 – Matthew Christopher Fulton Trollip – 040630 5182 080 – 641224 5112 082, Alandale Farm, P O Box 181, Middelburg, 5900 – *Mark Trollip*
7. Helena Klaasens – 370323 0267 086 – P O Box 416, Steinkloof, 8244 – *Catherina Lena*
8. Halall Jungbahadur – 740429 5056 086 – 74 Brookdale Drive, Brookdale, Phoenix, 4068 – *Kyle*
9. Kubanthiran Boyi – 730828 5113 080 – 38 Seafem Road, Crossmoor, Chatsworth, 4092 – *Kubanthiran Boyi*
10. Riedewaan Omar – 720411 5234 081 – 5 Seil Plein Square, Factreton, Maitland, 7405 – *Ras Reuben*
11. Louisa Catharina Petronella Yssel – 390710 0006 082 – Lynburn Road, Lynnwood Manor, 0081 – *Inah*
12. Mhlolo Lucas Mbele – 750713 5480 082 – 71 West Road, Evaton, 1981 – *Tumelo*
13. Abram Jabulani Mabena – 820309 5851 08775 – Terrace Road, 7 Aquador, Lorentzville, 2094 – *Jabu*
14. Daniel Maphanga – 710509 5391 082 – Block G G, House 490, Soshanguve, 0122 – *Daniel Moosa*
15. Bigboy Shadrack Lukhele – 580503 5510 087 – House 18800, Mamelodi East, 1022 – *Fanekiso Shadrack*
16. Romeo Zwakele Khyelihle Nvekase – 840725 5318 080 – Private Bag X9976, Ladysmith, 3370 – *Zwakele Romeo*
17. Kasavel Pillay – 760810 5158 086 – No Address – *Mohammed Shaheer*
18. Jabulani Nelson Mihembu – 621115 5840 082 – P O Box 57, Bombo, 3976 – *Jabulani Nelson*
19. Nanbamso zizo Mahamba – 830604 0264 080 – 4 Cyrus Street, Grahamstown, 6139 – *Nangamso Zizo*
20. Keboapoletswe Melita Tatai – 841217 0357 080 – House X8142, Kanana, 2620 – *Refilwe Melita*
21. Rudzani David Maboko – 761213 5622 087 – P O Box 257, Nzhelele, 0993 – *Rudzani David Lesley*
22. Lesley Armstrong Brow – 690808 5414 082 – 26 Motani Egbert Street, Ridgway, Extension 4, 2091 – *Lesley Thulani*
23. Delies Andries Mokwena – 620520 5485 088 – Oakmoor, Extension 7, 1632 – *Delisa Andries*
24. Sibuzani Shezi – 790404 6817 082 – 1166 Umlazi Township, Umlazi, 4031 – *Sibuzani Bongani*
25. Matimba Tsietsi Jacob Baloyi – 821119 5483 081 – P O Box 13398, Vorna Valley, 1686 – *Tsietsi Jacob*

No. 1086

17 September 2004

**ALTERATION OF SURNAMES IN TERMS OF SECTION 26 OF THE BIRTHS AND DEATHS REGISTRATION ACT, 1992 (ACT NO. 51 OF 1992)**

The Director-General has authorized the following persons to assume the surname printed in *italics*:

1. Madrek Lucas Matsheka – 691008 5379 083 – 2218 Chiloane Street, Extension 2, Kwa Thema, 1575 – *Msiza*
2. Paul Mpesi Rantlhabaneng – 510505 5173 183 – P O Box 2, Welkom, 9460 – *Matobako*
3. Mapholo Deborah Tlomatsane – 570805 0274 086 – P O Box 11, Koringpunt, 0632 – *Legodi*
4. Peter Mbuyiseni Sithole – 690909 5976 086 – 216 Kwanele Section, Katlehong, 1432 – *Mabaso*
5. Collin Nkitsing Mphathi – 561219 5782 088 – 11 Shale Street, Kwa-Thema, 1575 – *Thipe*
6. John Zixabise Gilwana – 520103 5955 086 – Unisel Mine, Room C38, Welkom, 9460 – *Cilwana*
7. James Pani – 530101 7238 087 – P O Box 2289, Tongaat, 4400 – *Nonkwelo*
8. Nondumiso Grace Fani – 600617 0596 085 – 2953 Njoli Street, Kwazakhele, Port Elizabeth, 6205 – *Mpuntshe*
9. Themba Joseph Zwane – 600704 5867 081 – 765 Townsview, Bruntville, Mooi River, – *Dladla*
10. Oscar Schippers – 811112 5099 082 – 67 Springbok Street, Kewtown, Athlone, 7764 – *Dodgen*
11. Armando Pedro Machanga – 610605 5199 185 – P O Box 1593, Kriel, 2271 – *Muchanga*
12. Ramaesela Salamina Teffo – 490613 0268 083 – 464 Zone 8, Seshego, 0742 – *Mokgehele*
13. Kolobetso John Motlhaga – 610817 5815 088 – P O Box 206, Sandfontein, 0318 – *Lelaka*
14. Snaida Tale Nosoane – 731111 5776 084 – 2460 Willie Ackerman Drive, Ackerville, 1039 – *Malaza*
15. Ginitshi Petros Phakathi – 610328 5343 089 – P O Box 274, Amersfoort, 2490 – *Kubheka*
16. William Billy Mlangeni – 480610 5613 083 – 4755 Semmelane Street, Orlando East, 1864 – *Mabe*
17. Yolande-Lee Badenhorst – 840627 0002 083 – 570 Keerom Street, Daspoort, Pretoria, 0082 – *Botha*
18. Ditiro Leshego Jele – 821107 5677 083 – House 81, U Extension, Mamelodi West, 0122 – *Rantoloane*
19. Mthobisi Ncamiso Maseko – 830104 5367 087 – Stand 2396, Section E, Ekangala, 1021 – *Matsebula*
20. Daniel Ndifelani Mbawe – 480304 5474 080 – P O Box 90, Godeni, 0977 – *Mbave*
21. Masintse Michael Ngale – 761010 5368 087 – Private Bag X538, Koringpunt, 0632 – *Ramotebele*
22. Marilize Joubert – 821122 0221 088 – 503 Oakglen Flats, Lower Nursery Road, Rosebank, 7700 – *Paulsen*
23. Mandla July Mbhamali – 720710 5473 080 – Private Bag X296, Atok, 0749 – *Lukhele*
24. Sekoto Andrew Rantla – 540215 5714 085 – P O Box 3298, Chuenespoort, 0745 – *Rantlha*
25. Mokgaetji Stephinah Shahlane – 570903 0779 087 – P O Box 1041, Groothoek, 0628 – *Sebela*
26. Petros Khebi Mahlangy – 680401 5287 088 – P O Box 14013, Lyttleton, 0140 – *Mtsweni*
27. Modjadji Martha Phiri – 300312 0138 087 – P O Box 1006, Ga-Mothiba, 0726 – *Maaake*
28. Mzomusha Cyril Khanyile – 690830 5567 081 – K762 Mlazi, Umlazi, 4031 – *Ntuli*
29. Zandise Khathamzi – 591116 5915 086 – Private Bag X3200, Kokstad, 4800 – *Gwetyana*



30. Hendrick Kotsokoane – 510827 5328 082 – 4 Kgabalatsane Village, Ga-Rankuwa, Odi, 0208 – *Mokono*
31. Christian Themba Cebekhulu – 720115 5551 085 – P O Box 10617, Esikhawini, 3887 – *Shezi*
32. Nombuyiselo Ndikinda – 730927 0904 087 – Hermilton Gardens, Room 501, Pretoria, 0001 – *Ndlotyeni*
33. Jabulani Mgunguluzeni Mhlongo – 661130 5256 081 – P O Box 190, Westernarea, 1780 – *Mlambo*
34. Marcelino Christo September – 751115 5235 087 – Magnolia Flats A-1, Klein Nederburg, Paarl, 7646 – *Philander*
35. Diutlwieng Hendrick Moilwa – 400322 5385 087 – P O Box 232, Dinokana, 2868 – *Moiloa*
36. Mongezi Patrick Stemela – 1979.09.30 – 2184 Morapedi Street, Kgotsong, Bothaville, 9660 – *September*
37. Nkosinathi Edward Mashiloane – 840506 6006 084 – 377 Mtshali Street, Ratanda, Heidelberg, 1441 – *Nxumalo*
38. George Mlungisi Masangu – 660717 5682 083 – Private Bag X4006, Kwamhlanga, 1022 – *Masango*
39. Jeffrey Boy Tembe – 580811 5664 089 – P O Box 12008, Esikhawini, 3887 – *Mtembu*
40. France John Mkhonto – 620419 5637 089 – P O Box 769, Kabokweni, 1245 – *Lubisi*
41. Johannes Bonginkosi Skosana – 810103 5377 082 – 584 Sun Valley, Mamelodi West, 0122 – *Mnisi*
42. Ntuweleni Robert Mushaanzhele – 700406 6337 085 – P O Box 1354, Makonde, 0984 – *Ramagoma*
43. Ramokone Kwena Moloisi – 410630 0188 084 – P O Box 320, Seshego, 0742 – *Moeti*
44. Makgaugelo Lisbeth Kau – 710702 0599 086 – P O Box 222, Seshego, 0742 – *Letswalo*
45. Elsie Tihalefang Moeng – 570728 0903 084 – P O Box 420, Pella, – *Moletsane*
46. Ernest Dhlalane Mkhabelane – 720520 5576 083 – 2 Kgoale Street, Saulsville, 0125 – *Mkhabela*
47. Ernestina Mapula Qhotyeni – 650114 0654 089 – 315 Lawley Station, Lenasia, 1820 – *Sekhonyana*
48. Irene Nthabiseng Mbuthisi – 770913 1064 080 – P O Box 540, Dennilton, 1030 – *Chauke*
49. Taile Elizabeth Malepe – 640302 0907 085 – P O Box 208, Driekop, 1129 – *Makofane*
50. Raesibe Francina Tjabadi – 580604 0830 080 – P O Box 2029, Pietersburg, 0700 – *Tolo*
51. Vincent Gerwell – 780618 5175 083 – 6 Acacia Flat, Eldorado Park, 1812 – *Kruger*
52. Ephraem Motshale Makopo – 641130 5652 086 – P O Box 1775, Chuenespoort, 0745 – *Maleka*
53. Teke Amos Ndlovu – 660627 5477 089 – V61 Umlazi Township, Umlazi, 4031 – *Dlamini*
54. Rosie Molete – 611225 1019 086 – 12849 Extension 8, Kagiso 2, 1754 – *Phathela*
55. Mitonyiso Khulekani Jones Sambo – 830908 6108 088 – P O Box 2273, Port Shepstone, 4240 – *Makhathini*
56. Mzayifani Wilson Mqgalo – 531014 5761 084 – 120 Mandela Square, Worcester, 6852 – *Nonyongo*
57. Selale Lovely Mphela – 730116 5540 084 – , Jane Furse, 1085 – *Maloma*
58. Mogale Maggie Mohlala – 300801 0147 080 – P O Box 2, Driekop, 1129 – *Mahlakwana*
59. Gobuiwang Welheminah Botswe Metsenee – 450606 0422 088 – P O Box 193, Delareyville, 2770 – *Metseng*
60. Sikhumbuzo Nsukwini – 761004 5974 085 – P O Box 44, Mtubatuba, 3935 – *Zikhali*
61. Thobela Valecia Maseti – 521204 0676 088 – V330 Site B, Khayelitsha, 7784 – *Nontsele*
62. Oupa Albert Molefe – 620422 5974 080 – P O Box 1354, Dinokana, 2868 – *Motshwane*

63. Raseekele Mamdupi Matabane – 290446 0229 081 – P O Box 162, Mphahlele, 0736 – *Mathabatha*
64. Thulani Phillip Mkhutshukelwa – 520924 5456 084 – 1889 Kwammakhutha, Amanzimtoti, 4000 – *Zibula*
65. Auhzy Brian Zuma – 740616 5543 085 – 5124 Umlazi, Durban, 4000 – *Nzama*
66. Nondi Jeremia Cebekhulu – 721113 5357 081 – A254 Kwadabeka, Clearmont, 3612 – *Molefe*
67. Samson Maluleke – 620813 5242 082 – 85 Shlangu 6, Komatipoort, – *Mahlalela*
68. Evelynne Rosalia Mathebula – 860102 1084 089 – 29905 Extension 10, Mamelodi East, 0122 – *Khoza*
69. Abednego Sam Sepalala – 460202 5727 081 – 6721 Maroanyana Street, Tokoza, 1426 – *Motaung*
70. Robert Thakgalane Manyege – 821014 5753 080 – P O Box 124, Tshakuma, 0951 – *Manyage*
71. Landi Samuel Ngubeni – 570325 5811 089 – 12644 Mamelodi East, Rethabile, 0122 – *Mzwayeine*
72. Gezani Thomas Matshebele – 631018 5636 088 – 124512 Alrode, Alrode, 1451 – *Macevele*
73. Sikhumbuzo Warren Simango – 770709 5409 085 – 8104 Qobolo Street, Dobsonville, 1866 – *Shandu*
74. Thomas Makasani – 530926 5233 080 – House 71155, Mayekiso Crescent, Daveyton, 1520 – *Makasane*
75. Madimetja William Chauke – 610403 5584 089 – Apollo Bricks, P O Box 6061, Birchleigh, 1618 – *Malla*
76. Mhlelude Gabriel Mleja – 851230 5893 089 – P O Box 196, Mandini, 4490 – *Mleya*
77. Khipha Ncengwa – 520620 5266 081 – M-1364 Qubuqubu Road, Kwa Mashu, 4360 – *Ntuli*
78. Linna Morongwa Motlhape – 750602 1508 089 – P O Box 295, Boyne, 0728 – *Mehlape*
79. Miekie Moemisi Mokwena – 740210 5715 081 – 321 Moime Section, Mokubanye, – *Mareme*
80. Mokgohloe Letsie Kgaphola – 540724 0458 085 – P O Box 74, Jane Furse, 1085 – *Mahloko*
81. Mmakgati Mamogobo – 480310 0823 080 – P O Box 861, Marishane, 1064 – *Mateme*
82. Setlamorago Michael Mhlanga – 810803 6080 086 – P O Box 80, Lebowakgomo, 1063 – *Mohlala*
83. Chuene Alfred Masipa – 731123 5389 081 – Mperekeng Fish & Chips, P O Box 381, Ladonna, 0704 – *Ngwepe*
84. Twyisa Elgiena Peter – 830201 0422 089 – C C 202 Hlomelo treet, Khayelitsha, – *Myataza*
85. Boynyane Stefaans Mabilane – 430825 5218 086 – P O Box 451, Burgersfort, 1150 – *Mabelane*
86. Nomaweza Ofisi – 730216 0636 083 – No 16888, Brown's Farms, Phillipi, – *Mbotoli*
87. Eugene Cqana – 810103 5827 086 – KK242 Tambo Section, Bekkersdal, 1780 – *Benzane*
88. Amos Vaison Ngobene – 510615 5388 085 – P O Box 162, Giyani, 0826 – *Mkhacwa*
89. Letladi Michael Motshana – 670802 5532 088 – P O Box 262, Groblersdal, 0470 – *Tshosana*
90. Fezile Mketsu – 700627 5847 085 – 4914 Zone 5, Diepkloof, 1864 – *Botoman*
91. Cuthbert Manko Aphane – 6201017 5351 088 – Private Bag 4006, Mhlanga, 1022 – *Ledwaba*
92. Velaphi Hlanhla Nkosi – 750220v 6070 086 – Stand 564, Extension 11, Barberton, 1300 – *Magagula*
93. Madire Rebecca Marebi – 230501 0129 089 – P O Box 37, Sekwati, 1063 – *Mathume*
94. Chale Johannes Masemola – 641009 5257 080 – C4672 Siyabuswa, Siyabuswa, 0472 – *Sebothoma*

95. Resimote Klaas Legoobe – 630822 5463 083 – P O Box 586, Bruma, 2026 – *Mashipye*
96. Ramasela Lucy Molokomme – 690203 0650 080 – P O Box 1620, Mokgobola Primary School, 0400 – *Phoshane*
97. Dungani Richard Khoza – 610520 5284 087 – 7342 Ivory Park, Halfway House, 1685 – *Mondlovu*
98. Patrick Moko – 600706 5846 080 – 17013 Mamelodi East, Pretoria, 0122 – *Mashimane*
99. Majoni Joseph Kgomo – 520701 5481 084 – Mochadi, Nebo, 1059 – *Nkomo*
100. John Sithembile – 651123 5772 084 – Room B7 Karetz Hostel, Marikana, 0284 – *Vengeni*
101. Sanjay Goruknath – 71909 5004 083 – his wife – Sheritha Goruknath – 740715 0076 081 – and one minor child – Wasim Abdulla Goruknath – 940227 5069 085 – – 93 Brookdale Drive, Brookdale, Phoenix, 4068 – *Abdulla*
102. Olof Abraham Van Dyk – 530302 5009 088 – P O Box 2201, Pinegowrie, 2123 – *Baldwin*
103. Jacobus Francois Potgieter Van Aswegan – 731115 5276 086 – P O Box 12686, Hatfield, 0028 – *Potgieter*
104. Sandy Ramchand – 690809 5085 088 – P O Box 227, Estcourt, 3310 – *Koopman*
105. Jurgens Johannes Van Der Merwe – 670616 5016 086 – 52 Westwood Villa, Rydel Road, Beyerspark, 1459 – *Rehad*
106. Mark Fulton Trollip – 641224 5112 082 – his wife – Nolene Denise Trollip – and two minor children – Victoria Kerriane Fulton Trollip – 020104 0520 086 – Matthew Christopher Fulton Trollip – 040630 5182 080 – – Alandale Farm, P O Box 181, Middelburg, 5900 – *Fulton*
107. Helena Klaasens – 370323 0267 086 – P O Box 416, Steinkloof, 8244 – *Klasse*
108. Hamlall Jungbahadur – 740429 5056 086 – 74 Brookdale Drive, Brookdale, Phoenix, 4068 – *Sumare*
109. Kubanthiran Boyi – 730828 5113 080 – 38 Seafern Road, Crossmoor, Chatsworth, 4092 – *Pillay*
110. Riedewaan Omar – 720411 5234 081 – 5 Seil Plein Square, Facticeon, Maitland, 7405 – *Tafari*
111. Louisa Catharina Petronella Yssel – 390710 0006 082 – Lynburn Road, Lynnwood Manor, 0081 – *Fraser*
112. Mhloho Lucas Mbele – 750713 5480 082 – 71 West Road, Evaton, 1981 – *Moamohe*
113. Abram Jabulani Mabena – 820309 5851 087 – 75 Terrace Road, 7 Aquador, Lorentzville, 2094 – *Mothibe*
114. Daniel Maphanga – 710509 5391 082 – Block G G, House 490, Soshanguve, 0122 – *Mndebele*
115. Bigboy Shadrack Lukhele – 580503 5510 087 – House 18800, Mamelodi East, 1022 – *Nkosi*
116. Romeo Zwakele Khyelihle Nvekase – 840725 5318 080 – Private Bag X9976, Ladysmith, 3370 – *Thabede*
117. Kasavel Pillay – 760810 5158 086 – ,08 Trayfern Place, Redfern, Phoenix, Durban, – *Shah*
118. Jabulani Nelson Mihembu – 621115 5840 082 – P O Box 57, Bombo, 3976 – *Mthembu*
119. Nanbamso Zizo Mahamba – 830604 0264 080 – 4 Cyrus Street, Grahamstown, 6139 – *Siwendu*
120. Keboapoletswe Melita Tatai – 841217 0357 080 – House X8142, Kanana, 2620 – *Maruping*
121. Rudzani David Maboko – 761213 5622 087 – P O Box 257, Nzhelele, 0993 – *Mabogo*
122. Lesley Armstrong Brow – 690808 5414 082 – 26 Motani Egbert Street, Ridgway, Extension 4, 2091 – *Luthuli*
123. Delies Andries Mokwena – 620520 5485 088 – Oakmoor, Extension 7, 1632 – *Ndlovu*
124. Sibuzani Shezi – 790404 6817 082 – -1166 Umlazi Township, Umlazi, 4031 – *Dladla*
125. Matimba Tsietsi Jacob Baloyi – 821119 5483 081 – P O Box 13398, Vorna Valley, 1686 – *Marvatona*



**DEPARTMENT OF ARTS, CULTURE, SCIENCE AND TECHNOLOGY****No. 1070****17 September 2004****APPROVAL OF OFFICIAL PLACE NAMES**

I, E. Pallo Jordan, Minister of Arts and Culture, officially approved the following place names on the advice of the South African Geographical Names Council on 19 August 2004:

<b>Rosedale</b>	A post office (formerly Gambleville) in Uitenhage in Eastern Cape.
<b>Abdulah Mohamed Omar</b>	An interchange (formerly E.B. Cloete) in KZN.
<b>Thembani</b>	A town in Queenstown in Eastern Cape.

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## GENERAL NOTICES ALGEMENE KENNISGEWINGS

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### NOTICE 1961 OF 2004 DEPARTMENT OF AGRICULTURE

#### **PUBLICATION OF DRAFT POLICY IN AGRICULTURE ON SUSTAINABLE DEVELOPMENT FOR COMMENTS.**

The draft Policy in Agriculture on Sustainable Development, is hereby published for comment. You can visit our website, [www.nda.agric.za](http://www.nda.agric.za), to obtain a copy of the draft policy. Should you not have Internet facilities, please contact Mr T Ramashala on the following telephone number, (012) 319 6072, so that some other arrangements may be made.

Interested persons are hereby invited to furnish written comments and representations concerning the draft Policy within four weeks after publication hereof to the National Department of Agriculture at the following addresses:

- (a) if forwarded by post:

The Senior Manger: Plant Production Systems  
National Department of Agriculture  
Private Bag X250  
Pretoria  
0001  
(For attention: Mr T Ramashala)

- (b) if delivered by hand, be delivered to-

The Senior Manager: Plant Production Systems  
National Department of Agriculture  
Harvest House Room: 366  
30 Hamilton Street  
Arcadia, Pretoria  
(For attention: Mr T Ramashala)

- (c) if sent by facsimile, be transmitted to-  
the following number: (012) 319 6372 or 319 6389  
(For attention: Mr T Ramashala)

- (d) if transmitted by electronic mail, it should be in Ms Word format to-  
e-mail: [SMPPS@nda.agric.za](mailto:SMPPS@nda.agric.za)

**NOTICE 1962 OF 2004****GENERAL NOTICE IN TERMS OF THE RESTITUTION OF LAND RIGHTS ACT, 1994  
(ACT NO. 22 OF 1994)**

Notice is hereby given in terms of section 11(1) of the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994 as amended), that a claim for restitution of land rights on:

REF NO.	CLAIMANT	FARM NAME	DISRTICT	PORTION	CURRENT LAND OWNER	DEED OF TRANSFER	BONDHOLDER	BOND NUMBER
S 0011/ S 0018	Mafela Herold Lebogo on behalf of Mekgareng community	Broederstroom 481 JQ	Madibeng local municipality, Bojanala District	2 R/E	Bartholomeus Jacobus Smit Trust	T23811/1981		
				3 R/E	Lubbe Willem Daniel Jacobus	T32271/1979	Volkskas	B24801/19 87 &B87504/1 989
				4	Dasel Prop Pty Ltd	T4605/1975		
				5	Breed Diana	T134724/2003		
				7 R/E	W J Botha Trustfonds	T47792/1983		
				11	Gerzac Pty Ltd	T47793/1987		
				12	Gonsalves Augostenho Da Freitas	T15605/1970		
				13	Pinter Mihaly Menyhart	T16333/1980		
				14	Brocklehurst David Edward Clarkson	T58976/1988		
				16	Botha Barend	T41419/1984		
				17	Sangiro Estates Pty Ltd	T9984/1995		
				18 R/E	Vyf-Te-Saam CC	T131249/1997		
				19	Dyk Majorie Anne	T52185/2003		
				20 R/E	Louis Pretorius CC	T36399/2001	Absa Bank Ltd	B26620/20 01
				22	Botes Herman Johannes Wilhelm &Botes Florence Thelma	T55443/1995	Firstrand Bank Ltd &Eerste Nasionale Bank	B19832/19 99,B24026/ 2001,B572 54/1995



23	Lagler Christa	T103533/2002	Standard Bank of South Africa	B73715/2002
24	Zenobia Besigheidstrust, Jansen Johannes Francois, Jansen Familie Trust & Olivier Lenvia Christina	T64103/2002		
25	Louis Pretorius CC	T3699/2001	Absa Bank Ltd	B26620/2001
26	Zeelie Cornelis Jacobus Johannes	T14142/1986	First National Bank & Firstrand Bank Ltd, Barclays, Eerste Nasionale Bank	B109926/1992, B16190/1989, B3717/1999, B60605/1987, B62428/1997, B85381/1987
27	Zeelie Cornelis Jacobus Johannes	T14141/1986	First National Bank & Firstrand Bank Ltd, Barclays, Eerste Nasionale Bank	B109926/1992, B16190/1989, B3717/1999, B60605/1987, B62428/1997, B85381/1987
28	Gallacher Lesley Ann	T30791/1994	Absa Bank Ltd	B69359/2002
29	Rosenberg Tanja Claudia	T161494/2003	Nedbank Ltd	B109150/2003
30	Sangiro Estates Pty Ltd	T9984/1995	Cutfin Pty Ltd	B82784/1998

34	Solomon Carolina Wilhemina Elizabeth Maria	T10076/1967		
35	Basson Wilhelmina Elizabeth	T13294/1998		
36	Basson Maria & Basson Michiel Wilhelm	T45439/1999 & T4543 9/1999	Absa Bank Ltd	B20930/19 99 & B54986/1 999
38	Oosthuizen Mary Elizabeth	T11587/1990		
46	Van Niekerk Adriaan	T29426/2002	Absa Bank Ltd	B22129/20 02
47	No Documents			
48 R/E	Kvelvi Family Trust	T85092/1999	Investec Bank Ltd	B39157/19 99
49	Vermeulen Family Trust	T30096/1996	Nedcor Bank Ltd	B107454/1 995, B3150 0/1995, B82 289/2000,
50	Wessels Marius Lourens	T32732/1980	Absa Bank Ltd	B39946/19 80, B54515/ 1983, B57868/19 99, B
52	W J Botha Trustfonds	T47792/1983		
60	Botes Charlene Meryl	T81716/1997	Standard Bank	B65400/19 97
65	Reilly Jane Anne	T16062/1995		
67	Jalalmazil Estates CC	T72896/1997		
68 R/E	Broederstroom Shopping Centre CC	T49274/1989	Absa Bank Ltd	B76370/20 01, B90193/ 2000
69	Pirija Ratko	T30862/1988	Standard Bank of South Africa	B77309/20 02

70	Lubbe Willem Daniel Jacobus	T7204/1984		
71	Pearson Paul Ralph	T10790/1999		
72 R/E				
73	Mitchell Peter John	T42022/1988	First Nationa Bank	B48386/1988
74	City Taxi Services CC	T151996/1999		
75	Bundu Motors CC	t65207/1990	Nedcor Bank Ltd	B34978/2002
76	Harris Albert Thomas	T48556/2004	Hewer Gwyneth Merle	B39889/2004
77	Viljoen Jacobus Frederik	T48470/1983	Standard	B93257/1993
78	Mostert Abraham Petrus Schalkwyk	T9517/1969		
79	Baxter Grant	T37747/1994		
80 R/E	Greenberg Leon	T39400/2002		
81 R/E	Cornes Craig Wendall	T17361/2002	Firststrand Bank Ltd	B12038/2002 &B27982/2003
82 R/E	Walker Desmond Graham	T27411/1982		
83 R/E	Sarkis Renate	T109099/1996	Standard Bank	B98992/1996
84 R/E	Portion 84 Broederstroom 481 CC	T33888/1995	Nedcor Bank Ltd	B81661/2000
85	Ontrak Inv 73 Pty Ltd	T77791/2001	Nedcor Bank Ltd	B53416/2001
86	Stuart George & Stuart Lidia Popescu	T30239/2004	Standard Bank of South Africa	B25885/2004

87 R/E	Wiese Abraham Jakobus &Wise Susanna Cathrina	T14932/2000	Nedcor Bank Ltd	B8659/200 0,B86158/2 002
88	Inacio Maria Dorete	T38712/1994		
90	Potgieter Diana Jane	T11212/1990	Nedcor Bank	B13034/19 94
92	Bosman Willem Jacobus	T118212/1996		
93	Brent Stephen Frank	T156604/2000	Firststrand Bank Ltd	B89225/20 00
95	Rivigan Inv No 57 CC	T37083/2004		
96	Pankhurst John Ronald	T12665/1993	Nedcor Bank &Nedcor bank Ltd	B12851/19 93, &B49141/1 995
97	K T S D Training Centre Assoc	T19865/2004		
98	Schemper Julian &Schemper Bonnieta	T62981/2002 7T62981/2002	Absa Bank Ltd	B44654/20 02
99	Clark Gregory &Clark Lara	T14602/2002	Standard Bank of South Africa	B10226/20 02
100 R/E	Sproule Ted Roberts &Sprouse Shirley Anne	T77568/1996		
101 R/E	Swart Johannes Hendrik	T21401/2002	Standard Bank Van Suid- Afrika Ltd	B16173/20 02
105 R/E	Price Heather Margaret Johnston	T26602/2001	Nedcor Bank L td &Nedban k Ltd	B18115/20 01, B53886/20 03
107	Young Keith Walter &Young Margaret Irene	T44493/1986	Firststrand Bank Ltd	B49364/19 98
110 R/E	Pretorius Andries Wilhelmus Jacobus	T56026/1994		

111 R/E	Fourie Nathanel	T48634/1981		
112	O Dowd Michael Conway	T17206/1971		
117 R/E	Rademeyer Lourens Theodorus	T26497/1986		
119	Hensch & Manegold Marketing CC	T398/1991		
120 R/E	Mbale Inv Holdings Pty Ltd	T121945/2002		
121	Mbale Inv Holdings Pty Ltd	T121946/2002		
122	Broederstroom Erf 122 CC	T50426/1989		
124	Bartholomeus Jacobus Smit Trust	T23811/1981		
128	W J Botha Trustfonds	T62586/1987		
129	Sewende Dags Adventiste Hervormingsbeweging Afrikaanse Unie	T62596/1987		
132 R/E	Arazone Boerdery CC	T118669/2000		
133	Markgraaff Hendrina Carolina	T133988/1997		
134	Pare John Goddard	T133989/1997		
135	Viljoen Johannes Marthinus	T133990/1997		
136	Smit Salomo Johannes	T133991/1997	Absa Bank Ltd	B23158/20 04
137	Van Niekerk Johannes Albertus & Van Niekerk Getruida Anna Magdalena	T133992/1997 &		



138 R/E	Botha Jean	T77784/1992	Absa Bank Ltd&Absa Bank	B4932/1997 &B49359/1993
140 R/E	Overtolt CC	T62590/1987		
141	Closeprops 27 CC	T80482/2003		
142 R/E	Glenafric Prop Holdings Pty Ltd	T71957/1998	Coetzee Diederick Jacobus	B61933/1998
143	Rohwer Rolf Douglas	T32082/1988		
144	Intergame Marketing Pty Ltd	T9293/1989		
145 R/E	Gerzac Pty Ltd	T21570/1989		
146	Goncalves Agostinho De Freitas	T62592/1987		
147	Marbalene Products Pty Ltd	T62597/1987		
148	Dasel Prop Pty Ltd	T62599/1987		
149	Zeffertt Elisabeth Aileen	T13728/1991	Standard Bank	B103889/1993 &B87549/1994
152 R/E	Broedrstrom Prop CC	T49806/1989		
153	Villiers Leon Pieter De	T29491/2000	M L S Bank Ltd	B16822/2000
154	Basson Michiel Wilhelm &Basson Maria	T45439/1999 &T45439/1999	Absa Bank Ltd	B20930/1999 &B54986/1999
155 R/E	Donne Raffaele Delle	T74014/2003	Nedbank Ltd	B107010/2003
156	Malala Eiendomme CC	T942/1990	Absa Bank Ltd	B19741/2002
157	Pretorius Jacoba Susara	T62578/1987		
159	Pretorius Jacoba Susara	T62602/1987		

160	Republiek Van Suid AFRIKA	T62601/1987		
165	Todd Marshall & Todd Jane	T118016/2003 &	Absa Bank Ltd	B80428/20 03
166	Atkinson Gwynneth	T122372/2002		
167	Boomverlore Boerdery CC	T94296/1997		
171	Janse Van Rensburg Abraham Jakobus Stefanus Francois	T32138/1978		
172	Kathard Rashnee & Human Andre	T16833/2003	Nedbank Ltd	B115346/2 003
173	Leipoldt Andries Jacobus Petrus	T20289/1987	Bankorp Ltd & Trust	B16429/19 92, B30624/ 1989, & B65823/19 87
174	Jandaco CC	T73273/1993		
175	Comley John Milton & Comley Jane	T141725/2003	Nedbank Ltd	B95974/20 03
177	Schaafsma Hendrika Cecilia Johanna	T14422/1970		
178	Eureka Trust	T90353/1997	First National Bank	B71604/19 97
179	Abby s Place CC	T52147/1996	Standard Bank	B50678/19 96
180	Leipoldt Johan Gottlieb	T33344/1979	Absa Bank	B27326/19 97
181	Leipoldt Jakob Abraham	T9264/1987	Volkskas	B14564/19 91
183	Leipoldt Gustav Trustees	T32489/1971		
184	Venter Gerhard & Veldtman Anneke	T81658/2003	Standard Bank Van Suid- Afrika Ltd	B55027/20 03

185	Gloster Sydney Rupert	T16780/1979	Absa Bank Ltd	B17898/2003
186	Rademeyer Lourens Theodorus & Rademeyer Martha Johanna	T23039/1985		
189	Sangiro Estates Pty Ltd	T9984/1995	Cutfin Pty Ltd	B82784/1998
190	Green Basil Ivan	T21369/1988	Standard	B24764/1988
191 R/E	Schute Pieter Retief	T34819/1988		
194	Akker Charles Gerrit Van Den & Komen Mercia Charmaine	T111017/1996	Standard Bank	B100719/1996
195	Fouche Annalie	T36058/1991	Firs National Bank	B88324/1995
196				
198 R/E	Martbev Prop Pty Ltd	T150070/2001		
201	Amazingwe Estates CC	T59108/1991	M L S Bank Ltd	B37273/2001
202	Fouche Anette	T99280/2002	Absa Bank Ltd	B7152/2002
203	Marc Barnfather Trust	T26968/2000	Absa Bank Ltd	B15559/2000, B319/2002, B86288/2003
204	Barnfather Joanne Margaret Jessie	T156085/2003	Absa Bank Ltd	B105388/2003
205 R/E	Republiek Van Suid AFRIKA	T19450/1968		
206 R/E	Republiek Van Suid AFRIKA	T19450/1968		
209	Botha Barend	T70624/2000	Absa Bank Ltd	B12752/2002

210	Balusik Viktor	T4201/1989	United Bank & Absa Bank	B60852/1990
211 R/E	Birkemayer Roland Anton	T427/1988	Nedcor Bank & Nedcor Bank Ltd	B51300/1993, B97476/2001
212	212 Broederstroom	T9577/1997		
213	French Geraldine Maria	T60019/1988	Bankorp Ltd & Trust	B15563/1991
214	Intergame Marketing Pty Ltd	T57251/1989		
215	Erasmus Melinda	T26/2003	Firststrand Bank Ltd	B7/2003
216	Rademeyer Lourens Theodorus & Rademeyer Martha Johanna	T40860/1992		
217	Intergame Marketing Pty Ltd	T50418/1989		
218	De Beer Susanna Willemina	T38599/1970		
219 R/E	Da Silva Fernando Henriques & Da Silva Tracy-Lee	T143909/2002		
220	Meyer Axel	T78922/1997		
221	Two-Two-One Broederstroom Pty Ltd	T38518/1972		
222	Wright Michael Smuts	T24469/1985	First National Bank	B22216/1991, B52264/1989, B71055/1988, B73175/1987

223	Fleming Peter Gavin Walton	T63623/1989		
224	Fleming Peter Gavin Walton	T63623/1989		
226	Lumen Prop 104 CC	T7030/2002	Standard Bank Van Suid- Afrika Ltd	B4426/200 2
228	Ballprop Seven Pty Ltd	T17158/2002		
229	Alves Carlos Manuel Cravo&Alves Christine Annette	T48862/1994	Nedcor Bank	B52944/19 94
230	Bridge Terence Richard	T29342/2003	Nedbank Ltd	B19724/20 03
231	Telkom S a Ltd	T59561/1990		
232 R/E	Chatfield Marcus John Wheatley	T7089/1992	First National Bank	B9028/199 2
237	Shaw Rowan	T126415/2002	Nedcor Bank Ltd	B88073/20 02
238	Pretorius Jacoba Susara	T28622/1988		
240	Ring Peter Brian & Ring Corlia	T9170/1996	Absa Bank	B34435/19 98
243	Gilbert Familie Trust	T137213/1999		
244	Republiek Van Suid AFRIKA	T82963/1989		
245 R/E	Skinner Henry & Skinner Catharina Elizabeth	T80214/1991		
246	Kruger Jonathan Johannes	T80213/1991		
247	Kruger Johannes Pieter Wilhelmus	T80212/1991		



248	Almoneit Klaus Josef &Almoneit Irmgard	T92281/1995	Standard Bank	B91344/19 95
250 R/E	Fourie Ockert &Fourie Thomas,&Fourie Tania	T97860/2003	Standard Bank of South Africa Ltd	B66498/20 03,B68574/ 1993
252	Glossop Robert &Kotze Martha Carolina Johanna	T126268/2001	Standard Bank of South Africa Ltd	B85029/20 01
253	Nkosi Sikelele Family Trust	T105278/1996		
256 R/E	Tasker Richard Mark Beaumont &Mckinary Robert	T155157/2002	Standard Bank of South Africa Ltd	B106628/2 002 &B91091/2 003
259	Cosmosview CC	T70680/1993	Standard Bank of South Africa Ltd	B83192/20 02
260 R/E	Scott Laurence Jeremy	T116271/2001	Absa Bank Ltd	B96231/20 01
261	Zamien Inv 7 Pty Ltd	T111531/2003	Absa Bank Ltd	B75583/20 03
262 R/E	Glenafri Prop Holdings Pty Ltd	T71957/1998	Coetzee Diederick Jacobus	B61933/19 98
263	Glenafri Prop Holdings Pty Ltd	T71957/1998	Coetzee Diederick Jacobus	B61933/19 98
264	Rainey Jennifer Mary	T48477/2003		
265	Rainey Jennifer Mary	T48477/2003		
266	Glenafri Prop Holdings Pty Ltd	T71957/1998	Coetzee Diederick Jacobus	B1933/199 8

267	Glenafri Prop Holdings Pty Ltd	T71957/1998	Coetzee Diederick Jacobus	B61933/19 98
268	Glenafri Prop Holdings Pty Ltd	T71957/1998	Coetzee Diederick Jacobus	B61933/19 98
269	Glenafri Prop Holdings Pty Ltd	T71957/1998	Coetzee Diederick Jacobus	B61933/19 98
270	Glenafri Prop Holdings Pty Ltd	T71957/1998	Coetzee Diederick Jacobus	B61933/19 98
271	Glenafri Prop Holdings Pty Ltd	T71957/1998	Coetzee Diederick Jacobus	B61933/19 98
272	Glenafri Prop Holdings Pty Ltd	T71957/1998	Coetzee Diederick Jacobus	B1933/199 8
273	Glenafri Prop Holdings Pty Ltd	T71956/1998	Coetzee Diederick Jacobus	B61933/19 98
274	Glenafri Prop Holdings Pty Ltd	T71956/1998	Coetzee Diederick Jacobus	B61933/19 98
275	Glenafri Prop Holdings Pty Ltd	T71957/1998	Coetzee Diederick Jacobus	B61933/19 98
276	Glenafri Prop Holdings Pty Ltd	T71957/1998	Coetzee Diederick Jacobus	B61933/19 98
277	Glenafri Prop Holdings Pty Ltd	T71957/1998	Coetzee Diederick Jacobus	B61933/19 98
278	Glenafri Prop Holdings Pty Ltd	T71957/1998	Coetzee Diederick Jacobus	B61933/19 98

281	Wienig Steffen Dietmar	T32862/1994	First National Bank	B64982/1994
283	Vreugdenburg Johannes Ignatius & Vreugdenburg Ilsa Winfred	T145149/2003		
284	Taylor Cynthia Arlene	T87063/1995	Standard Bank	B28390/1997, B87239/1995
285	Tonder Adriaan Lodewyk	T50018/2001		
286	Tonder Thomas Buttler	T145150/2003		
287	Van Tonder Thomas Buttler	T124805/2000		
288	Tonder Greta	T145151/2003		
289	Sproule Ted Roberts & Sproule Shirley Anne	T114515/1997		
290	Plateau Place CC	T77567/1996		
292	Hayden Lozzy Edward Junior & Hayden Felicity Irene	T44280/2000	Firststrand Bank Ltd	B26485/2000
294 R/E	Roman Roger Anthony	T50613/1996	Ralph Herman Roman Testametary Trust	B30699/1999
295 R/E	Maxwill 102 Close Corp	T44135/2003		
296 R/E	Solomon Raymond Peter John Stuart	T92717/2001	Nedbank Ltd & Nedcor Bank Ltd	B116558/2003 & B61853/2001
297	Overbreek Gerhardus	T85721/2001		
298	Versfeld John Desmond	T14512/1999		
299	Van Tonder Adriaan Lodewyk	T130886/2000		
300	Botha Jean	T75165/1997		

301	Heur s Wholesale Nursery Trust	T75167/1997	Absa Bank	B61075/1997
302	Botha Jean	T75165/1997	Suid - Afrikaanse Onderlinge Lewensversekerings	B95942/1998
303	Botha Barend	T75168/1997		
304	Botha Jean	T75165/1997		
305	Stand 26 Bushwillows Estates Pty Ltd	T25190/1998		
309	Alectis Trust	T150069/2001		
310	Pretorius Tjaard Johannes & Pretorius Alta-Marie	T61954/1998	Firststrand Bank Ltd	B55230/1998
315	Du Plooy Eleanor Marcelle & Du Plooy Johan Diederick	T31746/2000		
316	McCallaghan Malcolm	T99800/2001	Absa Bank Ltd	B67065/2001, B86378/2002
317			Absa Bank Ltd	B30290/1999 & B41605/1998
318				
324	Motdel Inv CC	T21400/2002	Nedcor Bank Ltd	B44909/2001 & B70729/1999
325	Broederstroom Shopping Centre CC	T158011/2000	Absa Bank Ltd	B90193/2000

				328	Vebos Prop Holdings & Inv CC	T92716/2001		
				329	Crocodile Rock Estates CC	T57442/2000		
				330	Po Land Communal Prop Assoc	T25034/2001		
				333	Price Heather Margaret Johnston	T26601/2001		
				337	Van Der Wath Leon	T68211/2003		
				338	Osborne Jeffrey Brian Stewart	T154212/2003	Firststrand Bank Ltd	B104045/2003
				339	Truckmate Pty Ltd	T117523/2002	Nedcor Bank Ltd	B83059/2002
				340	Steyn Johannes Nicolaas & Steyn Louisa	T6846/2004	Standard Bank Van Suid Afrika Ltd	B5393/2004
REF NO.	CLAIMANT	FARM NAME	DISTRICT	PORTION	CURRENT LAND OWNER	DEED OF TRANSFER	BOND HOLDER	BOND NUMBER
S 0011/ S 0018	Mafela Herold Lebogo on behalf of Mekgareng community	Welgegund 491 JQ	Madibeng local municipality, Bojanala District	RE	Replubiek Van Suid -Afrika	T10173/1917		B6133/1976
				1 R/E	Pretorius Patricia Ann	T42539/1980		
				2	Cawood Samuel, Bosch Doris Mary-Ellen Kathleen & Bruin Martha Jacoba	T11179/1953, T153045/2000		
				4 R/E	Manpark Pty Ltd	T62396/1992		
				5	Replubiek Van Suid -Afrika	T9585/1927 & T9586/1927		
				6	Replubiek Van Suid -Afrika	T9585/1927 & T9586/1927		



9	Preller Deborah Lindsay	T28112/1989		
11 R/E	Conserva Pty Ltd	T132412/2000		
12 R/E	Consolidated to 567JQ			
13 R/E	Consolidated to 567JQ and portion 13 of 491 JQ			
15 R/E	Consolidated to 567JQ and portion 15 of 491 JQ			
20	Roos Christiaan Dawid	T40411/1974		
21	Roos Christiaan Dawid	T40411/1974		
22	Roos Christiaan Dawid	T40411/1974	Standard Bank Van Suid-Afrika Ltd	B3183/2004
23	Consolidated to 567JQ and portion 23 of 491 JQ			
25 R/E	Meerland Twaalf Pty Ltd	T45700/2001		
26	Xanadu Trust	T69441/1998		
27	Swanepoel Nico	T3659/2003	Firststrand Bank Ltd	B3230/2003
28	Whitward Arthur Neil	T51712/2001		
29	Khutsoane Neo Rhoda	T122983/2001	Standard Bank of South Africa	B82532/2001
30	Twist Robert Wilfred	T21375/1980		
31 R/E	Verhoef Elizabeth Getruida, Verhof Enrico, & Verhoef Marcelle Theresa	T18625/1996	Absa Bank	B14683/2001 & B19036/1996

32	Van Den Bergh Michel Shaun	T93706/2003	Firststrand Bank Ltd	B64054/2003
33	Jacobsen -Wittekind Trust	T40285/1993	Absa Bank Ltd & Absa Bank	B27969/2002 B40779/1993 , & B55050/19 93
34	De Wet Jan Van Rooyen Brand	T115901/2002		
35	Mooibly Trust	T98062/1997		
36	Marren Johannes Lodewikus Petrus	T37298/1969		
37	Dam View Inv Ltd	T34281/1966		
38	Mission Kwasizabantu	T133300/1998	Absa Bank Ltd	B95762/1998
39	Rademeyer Lourens Theodorus & Rademeyer Martha Johanna	T112353/1999 & T1123 53/1999		
40	Rademeyer Lourens Theodorus	T57026/1986		
41	Rademeyer Lourens Theodorus	T7273/1997		
42	Willcox Wayne & Willcox Elize	T119713/2000 & T119713/2000	Investec Bank Ltd &	B65184/2000 & B78114/200 2
43	Rademeyer Lourens Theodorus & Rademeyer Martha Johanna	T3848/1989 & T3848/1989		
44	Janse van Vuuren Falkers Johannes Petrus	T20309/1972		
45	Daicher Raymond Robert	T50133/1983		

46	Heinrich Jillian Maureen	T170963/2003	Firststrand Bank Ltd	B118472/2003
47	Steyn Gerhardus Jacobus	T57379/1992	Absa Bank	B62087/1992
48	Nothnagel Vaughan	T58148/2001	Firststrand Bank Ltd	B46395/2002
49	MC Guire Edward	T14402/1979		
50	Van Der Watt Arauna & Van Der Watt Johannes George	T33674/2002 & T33674/2002	Firststrand Bank Ltd	B25493/2002
51	Murray Patrick Thomas & Pepper Vivienne Marjorie	T141698/2001 & T141698/2001	Gables Trust	B92273/2001
52	Van Der Merwe Anita	T149367/2001		
53	Fourie Gretchen Dawn	T28490/1980	Standard Bank Van Suid-Afrika Ltd	B52/1997
54	Staden Martinus Jacobus, Van Staden Cornelia Van Heerden & Van Staden Annelie	T86797/1996	Standard Bank	B79577/1996 & B90440/1997
55	Botha Thenius Christoffel	T6618/1970	Absa Bank	B104494/1997 & B60945/1993
56	Ziemkendorf Hans-Adam Christian	T122397/2003		

57	Van Eeden Audrey	T106264/1995	Standard Bank & Standard Bank Van Suid-Afrika Ltd	B103975/1995, B65863/2001
58	Taylor Joseph James	T28516/1972		
59	Aylward Ronald Fred & Aylward Marlene Susanna	T5767/1992		
60	Deschodt Getruida Elizabeth-Trustees	T16449/1991		
61	Deschodt Getruida Elizabeth-Trustees	T16449/1991		
62	Consolidated to 567JQ and portion 62 of 491 JQ			
65	Pelser Johanna Jacoba, & Hatting Jacobus Gerhardus, & Panigel Salomina Jacomina	T25565/2000, T25565/2000, & T25565/2000		
66	Consolidated to 567JQ and portion 66 of 491 JQ			
72	Consolidated to 567JQ			
73	Consolidated to 567JQ			
74	Consolidated to 567 JQ and portion 74 of 491 JQ			
77	Pretorius Patricia Ann	T42539/1980		
78	Replubiek Van Suid -Afrika	T18906/1981		

				79	Melin Dorothy Munks	T31495/1986		
				82	Consolidated to 567 JQ			
				84	Denel Prop Pty Ltd	T45502/2001		
				85 R/E	Glafter Inv Pty Ltd	T62393/07		
				86				
				87	Denel Prop Pty Ltd	T45503/2001		
				88	Cawood Bethany Louise	T52919/1993		
				89	David Colin John	T130335/1998		
				90	Stuhler Karl Peter	T77131/1997		
				91	Stuhler Karl Peter	T77132/1997		
				92	Hillebrand Johan	T77133/1997		
				93				
				94				
				95	Van Niekerk Petrus Johannes %Van Niekerk Isabella Magdalena	T37012/2003 &T37012/2003		
				96	No Documents			
				97	No Documents			
				98				
				105	No Documents			
				157	No Documents			
REF NO	CLAIMANT	FARM NAME	DISTRICT	PORTION	CURRENT LAND OWNER	DEED OF TRANSFER	BOND HOLDER	BOND NUMBER
S 0011/ S 0018	Mafela Herold Lebogo on behalf of Mekgareng community	Leeuwenkloof 480 JQ	Madibeng Local Municipality, Bojanala District	R/E	Rockytop Prop Inv CC	T72529/1995	Standard Bank & Standard Bank of South Africa	B29271/1996 &B35027/200 0
				1 R/E	Glas Hendrik Johannes	T11553/1975		



2	Els Oloff Gerard Truter	T17893/1981		
3 R/E	Leeuwenkloof Prop Pty Ltd	T56928/1981	TLC	
4 R/E	Goncalves Agostinho De Freitas	T674/1984	Leeuwhoek Prop Pty Ltd	
5	Kleinhans Jacobus Hendrikus & Kleinhans Michelle	T91925/1998 & T91925/1998	Standard Bank of South Africa	B74789/1998
6	Goncalves Agostinho De Freitas & Goncalves Anna Maria	T36810/1991 & T36810/1991		
7	Niekerk Johannes Jacobus & Van Niekerk Liezel	T72927/2000	Standard Bank van Suid Afrika Ltd	B38046/2000
8	Braithwaite Sheila Marigold Ruth	T86737/2003		
9	Roostenburg Johan Hubertus	T6475/2000	Leeuwhoek Prop Pty Ltd	
10	Niemand Barendina Gerhardus & Niemand Jan Hendrik	T74212/1989	Allied & Absa Bank Ltd	B78402/1989 & B96611/2002
11	Glas Hendrik Johannes	T8098/1980		
12	Batev Zivko	T11344/1988	Standard	B12843/1988
13	D C Coetzee Trust	T9914/1999		
14	Foulston Margaret Rose	T14910/1983	Standard Bank of South Africa	B95513/2002
15	Rosenstracht Jaceline	T9538/2004	Nedbank Ltd	B8197/2004
16	Roux Gavin Frank	T992/2004	Absa Bank Ltd	B854/2004

17	Bosman Willem Jacobus Petrus & Bosman Isabella Elizabeth	T16796/1997 & T16796/1997		
18	Bosman Brenda Claire	T102689/1994	Absa Bank	B107148/1994 4
19	South African Country Music Farm CC	T5818/1993	Absa Bank Ltd	B75195/2002
20	Netter Dieter Heinz	T21411/1972		
21	Malan Chix Pty Ltd	T37492/1988		
22	Ferguson Hester Carolina	T12657/1994		
23	Ticina Noel Branko	T24359/1989	Nedcor Bank	B66218/1995
24	Lindemann Clifford William	T9369/1983	Eerste Nasionale Bank & Barclays	B11129/1983 , B2540/191, , B73861/1986 , & B75868/19 97
25	Bozorg Mohammad Ghomshi	T1541/2004		
26	Pecan Park CC	T33403/1994	Standard Bank	B38274/1994
27	Menges Ronald Henry	T2017/1989	First National Bank	B2323/1989 & B44725/1991
28	Smith Michael Esmonde	T32318/1972		
29	Buys Stephanus Van Der Burgh	T47161/1974	Ferrobond Pty Ltd	B41987/1974
30	Meletakos Nicolas Konstantinos	T17630/1984		
31	Klipnes Trust	T76239/2001		
32	Coetzee Johannes Jan Adriaan	T36897/1982	Absa Bank Ltd	B32214/2001

33	Merwe Stephanus Johannes	T25329/1991	Standard Bank, Allianz Insurance Ltd, Standard Bank	B40521/1994 B58183/1994 B60405/1995, B64020/1992
34	Castrum Prop CC	T79112/2000	Absa Bank Ltd	B108342/2002
35	A J W Farms CC	T85318/1991		
36	Johnson Veronica Anne	T88046/2002	Standard Bank of South Africa	B63159/2002
37 R/E	Schneider Joanna Katherine	T49483/1997		
38	Breedt Louise Yvette	T122240/1996	Nedcor Bank, Nedcor Bank Ltd	B109950/1996 & B21846/2000 B80560/1997
39	Burianek Frank Viktor Emmanuel	T296/1980		
40	B Carvalho Rental Prop CC	T74620/1999	Nedcor Bank Ltd	B33441/1999 &B8260/2001
41	Smith Michael Esmonde	T10080/1979		
42	Smith Michael Esmonde	T10080/1979		
43	Havenga Nadine Tanya	T10079/1998		
44	Abbott Stuart Richard	T17545/1989	First National Bank	B18816/1989
45	Leeuwenkloof Prop Pty Ltd	T56928/1981		
46	Leeuwenkloof Prop Pty Ltd	T56928/1981		
47	Leeuwenkloof Prop Pty Ltd	T56928/1981		
48	Meiklejohn Allan	T68367/1990	Standard	B75594/1990

				49	Alves Angela Maria Dos Santos Neves & Alves Carlos Alberto Conde De Almeida	T148372/2002	Standard Bank of South Africa	B102180/2002
				50	Van Der Walt Andries	T9421/1976	Absa Bank Ltd	B43309/2000 B70622/2001 B88259/2003
				51	Strover Richard Roy Baxter	T43931/1988		
				52	Watson Ian Leonard & Watson Yolin	T5763/2001	Standard Bank of South Africa	B4552/2001
				53	Consolidated to 455JO			
				54	Green Larry Rowan	T7611/1999	Standard Bank of South Africa Ltd,	B4586/1999, B48306/2004
				58	Glas Cornelius	T120038/2000		
REF NO.	CLAIMANT	FARM NAME	DISTRICT	PORTION	CURRENT LANDOWNER	DEED OF TRANSFER	BOND HOLDER	BOND NUMBER
S 0011/ S 0018	Mafela Herold Lebogo on behalf of Mekgareng community	Hartebeeshoek 498 JQ	Madibeng Local Municipality, Bojanala District	1 R/E	Durr Natalie Maria	T17582/1984		
				2	John Nash Nature Reserve Pty Ltd	T21567/1978		
				3 R/E	Durr Natalie Maria	T17582/1984		
				4	Durr Natalie Maria	T17582/1984		
				5	N J Pretorius & C P Pretorius	T377/1865		

6 R/E	Consolidated to portion 73 of 498 JQ			
7 R/E	Pretorius Henning Petrus Nicolaas	T14918/1998	Land - Landbou- Ontwikkeli ngsbank Van Suid Af	B53412/1999
8	Pretorius Henning Petrus Nicolaas	T14918/1998	Land - Landbou- Ontwikkeli ngsbank Van Suid Af	B53412/1999
9	Pretorius Henning Petrus Nicolaas	T14918/1998	Land - Landbou- Ontwikkeli ngsbank Van Suid Af	B53412/1999
10	Pelser Elzette Trudi	T18429/1997	Nedcor Bank Ltd	B17455/1997
11	Scholts Johan Leon	T58078/1990	Absa Bank	B56837/1996
13 R/E	Praetors CC	T969/1984	Nedcor Bank Ltd & Nedcor Bank,	B27145/1994 ,B9287/1995
14 R/E	Durr Natalie Maria	T17582/1984		
15	Pretorius Henning Petrus Nicolaas	T56006/1984	Trust & Status Finansiele Dienste Pty Ltd	B32042/1988 ,B49588/198 8,&B61307/1 985
16 R/E	Goncalves Agostinho De Freitas	T21776/1990	Eeerste Nasionale Bank & Santam	B14411/1997 ,B24248/199 0

17 R/E	Pretorius Henning Petrus Nicolaas	T14918/1998	Land - Landbou- Ontwikkeli ngsbank Van Suid Af	B53421/1999
18	Pelser Elzette Trudi	T18429/1997	Nedcor Bank Ltd	B17455/1997
19	Scholts Johan Leon	T58078/1990	Absa Bank	B56837/1996
21	Hartebeeshoek Ontwikkelings CC	T51092/1985		
26	Maree Claudia Marie	T25915/199		
30	Olivier Frederick & Olivier Aleta Johanna	T67413/1989		
38 R/E	Bruwer Gabriel	T18706/1993		
39	John Nash Nature Reserve Pty Ltd	T21567/1978		
40 R/E	J & M McLean Familietrust	T134168/1998		
41 R/E	Hartebeeshoek Ontwikkelings CC	T51092/1985		
42	Wilson Michael John	T37842/2000	Absa Bank Ltd	B59568/2002 ,B68888/2000
45 R/E	Hartebeeshoek Ontwikkelings CC	T39112/1988		
47 R/E	Tweedsmuir Ranches Pty Ltd	T1755/1984		
53	Regel Family Holdings Pty Ltd	T7195/1977		
54	Regel Family Holdings Pty Ltd	T7195/1997		
57	Van Der Loo Boogertman Pty Ltd	T55501/2004		
68	Wild Animals Pty Ltd	T39119/1988		
69 R/E	Hassler Charlotte Josefina	T39083/1990		

				70	Roebert Donovan & ROEBERT Merriel June Eve	T67441/1998		
				71	Hay Patrick Nigel Ian	T20539/1989	Standard Bank	B21976/1989 ,B34540/199 5
				75	Goodwin Michael Graham Digby	T175875/2003		
				76	Buys Barend Johannes	T85648/1997		
				77 R/E	Hofman Helga Lore	T48011/1998		
				79	Sodele CC	T60992/2001		
				82	Highlander Resort Pty Ltd	T128183/2003		
				83	Van Der Loo Boogertman Pty Ltd	T128182/2003		

has been submitted to the Regional Land Claims Commissioner for Gauteng and North West Province and that the Commission on Restitution of Land Rights will investigate the claim in terms of the provisions of the Act in due course. Any person who has an interest in the above-mentioned land is hereby invited to submit, within 21 (twenty one) days from the publication of this notice, any comments/information to:

The Regional Land Claims Commissioner: Gauteng and North West Province  
Private Bag X03  
ARCADIA  
0007.

Tel: (012) 310-6500  
Fax: (012) 324-5812  
Date: 08 Sept 2004

ABM MPHELA  
REGIONAL LAND CLAIMS COMMISSIONER



**NOTICE 1963 OF 2004**

GENERAL NOTICE IN TERMS OF THE RESTITUTION OF LAND RIGHTS ACT, 1994  
(ACT NO. 22 OF 1994)

Notice is hereby given in terms of section 11(1) of the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994 as amended), that a claim for restitution of land rights on:

REF NO.	CLAIMANT	PROPERTY	TOWNSHIP	DISTRICT	CURRENT LAND OWNER	DEED OF TRANSFER	BONHOLDER	INTERESTED PARTIES
AL 407	Malebese Eva Phakoa	Lot No. 405	Top Location	Vereeniging	Emfuleni District Council			
AL 409	Malebese Eva Phakoa	Lot No. 538	Top Location	Vereeniging	Emfuleni District Council			

a) Respondent: Department of Land Affairs

has been submitted to the Regional Land Claims Commissioner for Gauteng and North West Province and that the Commission on Restitution of Land Rights will investigate the claim in terms of the provisions of the Act in due course. Any person who has an interest in the above-mentioned land is hereby invited to submit, within (21 twenty one) days from the publication of this notice, any comments/information to:

The Regional Land Claims Commissioner: Gauteng and North West Province  
Private Bag X03  
ARCADIA  
0007.

Tel: (012)310-6500  
Fax: (012) 324-5812

ABM MPHELA  
REGIONAL LAND CLAIMS COMMISSIONER

### NOTICE 1964 OF 2004

GENERAL NOTICE IN TERMS OF THE RESTITUTION OF LAND RIGHTS ACT, 1994  
(ACT NO. 22 OF 1994)

Notice is hereby given in terms of section 11(1) of the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994 as amended), that a claim for restitution of land rights on:

REF NO.	CLAIMANT	PROPERTY	TOWNSHIP	DISTRICT	CURRENT LAND OWNER	DEED OF TRANSFER	BONHOLDER	INTERESTED PARTIES
BB 042	M.G. Applegreen	Portion 1 of the farm Middelvlei 624 HN	Vryburg	Vryburg	Botha Jacobus Christoffel	623/1970		

a) Respondent: Department of Land Affairs

has been submitted to the Regional Land Claims Commissioner for Gauteng and North West Province and that the Commission on Restitution of Land Rights will investigate the claim in terms of the provisions of the Act in due course. Any person who has an interest in the above-mentioned land is hereby invited to submit, within (21 twenty one) days from the publication of this notice, any comments/information to:

The Regional Land Claims Commissioner: Gauteng and North West Province  
Private Bag X03  
ARCADIA  
0007.

Tel: (012)310-6500  
Fax: (012) 324-5812

ABM MPHELA  
REGIONAL LAND CLAIMS COMMISSIONER

**NOTICE 1965 OF 2004****GENERAL NOTICE IN TERMS OF THE RESTITUTION OF LAND RIGHTS ACT, 1994  
(ACT NO. 22 OF 1994)**

Notice is hereby given in terms of section 11(1) of the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994 as amended), that a claim for restitution of land rights on:

REF NO.	CLAIMANT	PROPERTY	TOWNSHIP	DISTRICT	CURRENT LAND OWNER	DEED OF TRANSFER	BONHOLDER	INTERESTED PARTIES
CC 020	Susan Josephine Doyle	Lot No. 2539, Canterbury Street and Lot No. 2557, Lordwell Street	Protea	Johannesburg	Privately owned	T32905/1988		

a) Respondent: Department of Land Affairs

has been submitted to the Regional Land Claims Commissioner for Gauteng and North West Province and that the Commission on Restitution of Land Rights will investigate the claim in terms of the provisions of the Act in due course. Any person who has an interest in the above-mentioned land is hereby invited to submit, within (21 twenty one) days from the publication of this notice, any comments/information to:

The Regional Land Claims Commissioner: Gauteng and North West Province  
Private Bag X03  
ARCADIA  
0007.

Tel: (012)310-6500  
Fax: (012) 324-5812

ABM MPHELA  
REGIONAL LAND CLAIMS COMMISSIONER

## NOTICE 1966 OF 2004

### GENERAL NOTICE IN TERMS OF THE RESTITUTION OF LAND RIGHTS ACT, 1994 (ACT NO. 22 OF 1994)

Notice is hereby given in terms of section 11(1) of the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994 as amended), that a claim for restitution of land rights on:

REF NO.	CLAIMANT	PROPERTY	TOWNSHIP	DISTRICT	CURRENT LAND OWNER	DEED OF TRANSFER	BONHOLDER	INTERESTED PARTIES
AL 407	Malebese Eva Phakoa	Lot No. 405	Top Location	Vereeniging	Emfuleni District Council			
AL 409	Malebese Eva Phakoa	Lot No. 538	Top Location	Vereeniging	Emfuleni District Council			

a) Respondent: Department of Land Affairs

has been submitted to the Regional Land Claims Commissioner for Gauteng and North West Province and that the Commission on Restitution of Land Rights will investigate the claim in terms of the provisions of the Act in due course. Any person who has an interest in the above-mentioned land is hereby invited to submit, within (21 twenty one) days from the publication of this notice, any comments/information to:

The Regional Land Claims Commissioner: Gauteng and North West Province  
Private Bag X03  
ARCADIA  
0007.

Tel: (012)310-6500  
Fax: (012) 324-5812

ABM MPHELA  
REGIONAL LAND CLAIMS COMMISSIONER

**NOTICE 1971 OF 2004  
DEPARTMENT OF TRANSPORT**

**NOTICE OF APPOINTMENT OF MEMBERS OF THE BOARD OF THE CROSS-BORDER ROAD TRANSPORT AGENCY**

Following a Call for Nominations of persons to serve on the Board of the Cross-Border Road Transport Agency on 31 August 2003, I Jeff Radebe, Minister of Transport, publish in terms of section 10 of the Cross-Border Road Transport Agency Act, (Act No 4 of 1998), the persons mentioned hereunder to be Members of the Board of the Cross-Border Road Transport Agency with effect from 1 September 2004:

- (1) Mr PF Phalafala;
- (2) Mr BMW Curtis;
- (3) Mr R Govender;
- (4) Mr MD Mafubelu;
- (5) Ms FD Bogatsu;
- (6) Mr FK Manamela;
- (7) Mr AR Martin; and
- (8) Mr J Maswanganyi

**NOTICE 1972 OF 2004****CALL FOR NOMINATION OF PERSONS TO SERVE ON THE BOARD OF THE ROAD ACCIDENT FUND**

The Road Accident Fund is a national public entity established for the purpose of paying compensation – in accordance with the provisions of the Road Accident Fund Act, 1996, – for loss or damage wrongfully caused by the driving of motor vehicles within the Republic.

The fund has a board, whose function is to ensure the Fund strives for the achievement of the objects described in the Act and exercise overall authority and control over the financial position, operation and management of the fund. The Board serves for a period of three years and is accountable to the Minister of Transport. The term of office of the current Board expires on 31 July 2006.

There are currently two positions, which must be filled.

In terms of the Act, the Minister of Transport is required to appoint at least eight, but not more than twelve persons to hold office as members of the Board. Those members of the Board \* may not be in full-time employment of any government; and \* should not have any direct or indirect interest in the statutory functions, duties and obligations of the Fund.

They must: \* each command extensive experience in finance; and \* at all times act in the best interest of the Fund.

The Board of the Fund meets as often as the business of the Fund may enquire and has a fixed schedule of four meetings per annum. Members are remunerated for services rendered as members, and reimbursed for all reasonable expenses incurred in attending meetings of the Board.

Now, therefore, I, Jeff Radebe, Minister of Transport, hereby in terms of section 10(9)(a)(i) of the Road Accident Fund Act, 1996, call for the nomination of persons who comply with the above requirements.

After the closing date of the nominations, a list of nominees will be published. A Selection Committee will then be established, comprising of the Director-General: Transport, one member of the Portfolio Committee of Transport (National Assembly), one member of the Select Committee on Public Service (National Council of Provinces), and two other persons appointed by the Minister of Transport on account of relevant experience. The Selection Committee will conduct interviews in public with the nominees; where after the Committee will make a recommendation to the Minister. The Minister will take this recommendation into account when appointing a person to the relevant position in the Board.

**Note:** Nominees must: \* Disclose to the Director-General: Transport particulars of all registrable financial interests.

**Nominations, accompanied by a motivation, the curriculum vitae of the nominee and a letter of acceptance of nomination by the nominee, must be forwarded to: Mr Arius Malatji, Director: Resource Management, Department of Transport, Private Bag X193, Pretoria 0001. Telephone: (012) 309 3201. Fax (012) 309 3275. E-mail: [malatjia@dot.gov.za](mailto:malatjia@dot.gov.za)**

**Closing date for nominations: 11 October 2004. Applications received after the closing date will not be considered.**



**NOTICE 1976 OF 2004****AIR SERVICE LICENSING ACT, 1990 (ACT NO.115 OF 1990)  
APPLICATION FOR THE GRANT OR AMENDMENT OF DOMESTIC AIR  
SERVICE LICENCE.**

Pursuant to the provisions of section 15 (1) (b) of Act No. 115 of 1990 and regulation 8 of the Domestic Air Services Regulations, 1991, it is hereby notified for general information that the applications details of which appears in the Appendix, will be considered by the Air Service Licensing Council.

Representations in accordance with section 15 (3) of Act No. 115 of 1990 in support of, or in opposition, an application, should reach the Air Service Licensing Council, Private Bag X 193, Pretoria, 0001, within 21 days of the date of publication thereof.

**APPENDIX I**

(A) Full name and trade name of applicant. (B) Full business or residential address of applicant. (C) Class of licence applied for. (D) Type of air service to which application applies. (E) Category of aircraft to which application applies.

(A) UTair South Africa (Pty) Ltd; UTair. (B) Hangar No. 205, Lanseria International Airport, 1748. (C) Class II and III. (D) Type N2; G3 (Aerial Patrol, Observation and Survey), G8 (Fire Spotting, Control and Fighting), G11 (Parachute Dropping) and G15 (Undersling and Winch). (E) Category H1.

**NOTICE 1977 OF 2004  
NOTICE 1107 OF 2002**

**DEPARTMENT OF TRANSPORT**

**AIR SERVICE LICENSING ACT, 1990 (ACT No. 115 OF 1990)**

Pursuant to the provisions of section 12 (4) of the Air services Licensing act, 1990 (Act No. 115 OF 1990), as amended, it is hereby notified for general information that the application, details of which appear in the schedule hereto, was approved by the Air Service Licensing Council.

**NOTICE UNDER SECTION 12 (4) OF THE GRANTING OF AN EXEMPTION**

(A) Full name and surname and the trade name, if any, of the person to whom the exemption was granted. (B) The type of air service in respect of which the exemption was granted. (C) The category of aircraft in respect of which the exemption was granted. (D) The period for which the exemption was granted. (E) The condition under which the exemption was granted.

(A) Zumet Trust; Zululand Mission Air Transport. (B) Class III: Type G7 (Emergency medical service including the provision of casualty equipment and medical personnel). (C) Category A4 (D) 24 months. (E) The operator must have an agreement with CAA with regard to type G7 operations- Emergency medical service including the provision of casualty equipment and medical personnel.

**NOTICE 1978 OF 2004****Notice of the Accounting Standards Board****Exposure Draft 17 released for comment****Issued: 15 September 2004**

The Accounting Standards Board (the Board/ASB) released exposure draft (ED) 17 on *Segment Reporting* at their meeting held on the 18 August 2004.

This exposure draft will be a future Standard of GRAP and forms part of the Board's broader strategy to issue a complete set of Standards of GRAP. Responses form a valuable input to the process and those who might be affected by, or are interested in, the proposed changes are encouraged to continue to provide responses to the EDs being released.

The comment period for **ED 17 – *Segment Reporting*** ends on **15 December 2004**.

A Copy of the exposure draft and request for comment follows in this publication. Copies can also be downloaded free of charge from the ASB web site – <http://www.asb.co.za>, or can be obtained by contacting the ASB offices.

Tel: 012 348 2913  
Fax: 012 348 4150

Comments can be emailed to [info@asb.co.za](mailto:info@asb.co.za) or can be submitted in writing to:

ASB  
PO Box 74129  
Lynwood Ridge  
0040

We are looking forward to receiving your comments.



**Request for comments**

**Exposure draft of the proposed Standard of Generally Recognised Accounting Practice on *Segment Reporting***

**Issued by the**

**Accounting Standards Board (ASB)**

**September 2004**

**Commenting on the exposure draft**

This exposure draft on *Segment Reporting* was prepared and published by the Accounting Standards Board. The proposals in the exposure draft may be modified in the final document in the light of comments received, before being issued as the Standard of Generally Recognised Accounting Practice on *Segment Reporting*.

Comments should be submitted in writing on or before **15 December 2004**.

Email responses are preferred. Unless respondents to exposure drafts specifically request confidentiality, their comments are a matter of public record once the Standard of Generally Recognised Accounting Practice on *Segment Reporting* has been issued. Comments should be addressed to:

The Chief Executive Officer  
Accounting Standards Board  
Menlyn Square  
Cor Lois and Gobie Avenue  
1st Floor, East Block  
Menlyn  
PO Box 74219  
Lynnwood Ridge  
0040  
Fax: +2712 348 4150  
Email address: [info@asb.co.za](mailto:info@asb.co.za)

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## INTRODUCTION

### Standards of Generally Recognised Accounting Practice

The Accounting Standards Board (ASB) is required in terms of the Public Finance Management Act, Act No. 1 of 1999, as amended (PFMA), to determine generally recognised accounting practice referred to as Standards of Generally Recognised Accounting Practice (GRAP).

The Board must determine GRAP for the following:

- departments (national and provincial);
- public entities;
- constitutional institutions;
- municipalities and boards, commissions, companies, corporations, funds or other entities under the ownership control of a municipality; and
- Parliament and the provincial legislatures.

The above are collectively referred to as "entities" in Standards of Generally Recognised Accounting Practice.

The ASB considers the South African Statements of Generally Accepted Accounting Practice (GAAP), as codified by the Accounting Practices Board and issued by the South African Institute of Chartered Accountants, to be GRAP for:

- government business enterprises (as defined in the PFMA);
- trading entities (also defined in the PFMA);
- any other entity whose ordinary shares, or debt, are publicly traded, or are potentially publicly tradable on the capital markets; and
- entities under the ownership control of any of these entities.

The ASB believes Statements of GAAP have more relevance and applicability to such entities.

All other entities and the entities under their ownership control should apply Standards of GRAP.

Financial statements should be described as complying with Standards of GRAP only if they comply with all the requirements of each applicable Standard of GRAP and any related interpretation that may be issued in the future.

The objective of the ASB's work plan is to develop a core set of financial reporting standards for the South African public sector. The Standards will be based on

International Public Sector Accounting Standards where the International Federation of Accountants Public Sector Committee (IFAC PSC) has addressed the topic.

#### **Due process and timetable**

This exposure draft is the technical product of the ASB. The due process followed by the ASB in developing Standards of Generally Recognised Accounting Practice is that the ASB receives comments on the proposals set out in this exposure draft from preparers, users, auditors, standard setters and other parties with an interest in public sector financial reporting. Accordingly, all interested parties are invited to provide comments.

Exposure drafts will usually have a comment period of three (3) months, although shorter or longer periods may be used for certain exposure drafts depending on the urgency to issue the final Standard. Upon the closure of the comment period, the ASB will consider the comments received on the exposure draft and may modify the proposed Standard of Generally Recognised Accounting Practice in the light of the comments received before proceeding to issue a final Standard.

Comments will be classified into minor, major or generic categories and the ASB will respond accordingly. The basis for accepting or rejecting significant comments will be published on the web site.

#### **Request for comments**

Comments are invited by **15 December 2004**.

The ASB requires that respondents express an overall opinion on whether they support the exposure draft in general and supplement this opinion with detailed comments, whether supportive or critical, on the principles in the exposure draft. Respondents are also invited to provide detailed comments identifying the specific paragraphs to which the comments relate, explaining the issue and suggesting alternative wording, with supporting reasoning, where this is appropriate.

In developing this exposure draft the ASB has adopted the International Public Sector Accounting Standards (IPSAS), amended by the following:

- The legislative framework applicable in South Africa.
- Recent developments in pronouncements issued by other authoritative accounting standard setters.



**Invitation to comment on specific matters**

The ASB would particularly appreciate comments from respondents on the following issues:

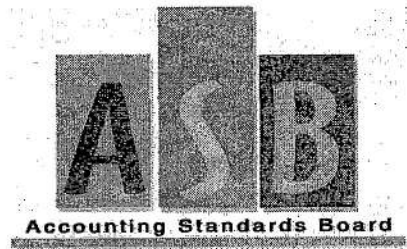
1. In your view, are there any issues arising in the South African environment that may affect the implementation of the proposed Standard, particularly issues arising from applicable legislation?
2. As stated in paragraph .23, in most cases, the segment information to be included in the financial statements will be the same as the segments for which information is reported to management, and for many entities, these segments will also reflect the major classifications of activities identified in budget documentation. However, this may not always be the case for every entity. If the entity's internal reporting structure does not reflect the requirements of this Standard, for external reporting purposes, the entity will need to identify segments that satisfy the definition of a segment.

In applying this Standard will you use budget format to report on segments? If not, how will the segments reported in terms of this standard differ from those reported in the approved budget? Please provide examples of instances where you believe that the internal reporting structure will not reflect the requirements of the Standard and how segments would be reported in these instances.

3. What time frame do you see as reasonable in order to be able to implement this Standard?
4. Would you have difficulties in providing the minimum required and encouraged disclosures as detailed in paragraphs .50 - .74? The Board intends monitoring compliance with the disclosure requirements of this Standard over time and re-assess the need to introduce additional mandatory disclosure requirements.
5. The Board is not aware of a need for transitional provisions in the application of this Standard, and the exposure draft does not identify any transitional provisions. Are there any areas that you believe may require transitional provisions? If so, how do you propose the transitional provisions be addressed?

**Other matters**

As with any ASB exposure draft, comments on any other matter are welcomed. Comments are most helpful if reference is made to a specific paragraph or group of paragraphs.



**Responses due by 15 December 2004**

## **SEGMENT REPORTING**

**(ED 17)**

**Issued 15 September 2004**



This exposure draft was approved by the Accounting Standards Board.

#### **Acknowledgement**

This Standard of Generally Recognised Accounting Practice is drawn primarily from the International Public Sector Accounting Standard (IPSAS) on *Segment Reporting* issued by the International Federation of Accountants - Public Sector Committee (IFAC PSC). The IFAC was founded in 1977 with its mission to develop and enhance the profession with harmonised standards. The IFAC PSC has issued a comprehensive body of IPSASs which will be used to produce future Standards of Generally Recognised Accounting Practice. Extracts of the IPSAS on *Segment Reporting* are reproduced in this Standard of Generally Recognised Accounting Practice with the permission of the IFAC PSC.

The approved text of the IPSASs is that published by the IFAC in the English language. The IPSASs are contained in the IFAC Handbook of International Public Sector Accounting Pronouncements and are available from:

International Federation of Accountants  
545 Fifth Avenue, 14<sup>th</sup> Floor  
New York, New York 10017 USA  
Internet: <http://www.ifac.org>

Copyright on IPSASs, Exposure Drafts and other publications of the IFAC PSC are vested in the IFAC and terms and conditions attached should be observed.

#### **Accounting Standards Board**

**P O Box 74129**

**Lynnwood Ridge**

**0040**

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### Comparison with International Public Sector Accounting Standards on *Segment Reporting* (July 2003)

# STANDARD OF GENERALLY RECOGNISED ACCOUNTING PRACTICE ON

## Segment Reporting

### Introduction

### Standards of Generally Accepted Accounting Practice

The Accounting Standards Board (ASB) is required in terms of the Public Finance Management Act, Act No. 1 of 1999, as amended (PFMA), to determine generally recognised accounting practice referred to as Standards of Generally Recognised Accounting Practice (GRAP).

The Board must determine GRAP for the following:

- (a) departments (national and provincial);
- (b) public entities;
- (c) constitutional institutions;
- (d) municipalities and boards, commissions, companies, corporations, funds or other entities under the ownership control of a municipality; and
- (e) Parliament and the provincial legislatures.

The above are collectively referred to as "entities" in Standards of Generally Recognised Accounting Practice.

The ASB considers that the Statements of Generally Accepted Accounting Practice (GAAP), as codified by the Accounting Practices Board and issued by the South African Institute of Chartered Accountants, to be GRAP for:

- (a) government business enterprises (as defined in the PFMA);
- (b) trading entities (as defined in the PFMA);
- (c) any other public entity whose ordinary shares, potential ordinary shares or debt are publicly tradable on the capital markets; and
- (d) entities under the ownership control of any of these entities.

The ASB believes that Statements of GAAP have more relevance and applicability to such entities.

All other entities and the entities under their ownership control should apply Standards of GRAP.

Financial statements should be described as complying with Standards of GRAP only if they comply with all the requirements of each applicable Standard of GRAP and any related interpretation that may be issued in the future.

Any limitation of the applicability of specific Standards is made clear in those Standards. Standards of GRAP are not meant to apply to immaterial items.

The Standards, which have been set in bold italic type, should be read in the context of the commentary paragraphs in this Standard, which are in plain type, and in the context of the *Preface to Standards of Generally Recognised Accounting Practice*.

Reference may be made to a Standard of GRAP that has not been issued at the time of issue of this Standard. This is done to avoid having to change the Standards already issued when a later Standard is subsequently issued. Paragraph .12 of the Standard of GRAP on *Accounting Policies, Changes in Accounting Estimates and Errors* provides guidance on the sources to be used in the absence of a Standard of GRAP.

## Objective

- .01 The objective of this Standard is to establish principles for reporting financial information by segments. The disclosure of this information will:
- (a) help users of the financial statements to better understand the entity's past performance and to identify the resources allocated to support the major activities of the entity; and
  - (b) enhance the transparency of financial reporting and enable the entity to better discharge its accountability obligations.

## Scope

- .02 An entity which prepares and presents financial statements under the accrual basis of accounting shall apply this Standard in the presentation of segment information.
- .03 This Standard shall be applied in complete sets of published financial statements that comply with Standards of Generally Recognised Accounting Practice.
- .04 A complete set of financial statements includes a statement of financial position, statement of financial performance, cash flow statement, a statement showing changes in net assets, and notes, as provided in the Standard of Generally Recognised Accounting Practice on *Presentation of Financial Statements*.
- .05 *If both consolidated financial statements of the government or other economic entity and the separate financial statements of the parent entity are presented together, segment information need be presented only on the basis of the consolidated financial statements.***
- .06 The consolidated financial statements of the government or other economic entity and the separate financial statements of the controlling entity are compiled and presented together in a single report. Where this occurs, the report which contains the government's or other controlling entity's consolidated financial statements needs to present segment information only for the consolidated financial statements.

## Definitions

### Definitions from Other Standards of Generally Recognised Accounting Practice

- .07 *The following terms are used in this Standard with the meanings specified in the Standards of Generally Recognised Accounting Practice on Cash Flow Statements; Accounting Policies, Changes in Accounting Estimates and Errors; and Revenue from Exchange Transactions.***

**Accounting policies are the specific principles, bases, conventions, rules and practices applied by an entity in preparing and presenting financial statements.**

**Financing activities are activities that result in changes in the size and composition of the**

**contributed capital and borrowings of the entity.**

**Government business enterprises means an entity that, in accordance with the Public Finance Management Act, Act No. 1 of 1999 as amended:**

- (a) **is a juristic person under the ownership control of the national/provincial executive;**
- (b) **has been assigned the financial and operational authority to carry on a business activity;**
- (c) **as its principal business, provides goods and services in accordance with ordinary business principles; and**
- (d) **is financed fully or substantially from sources other than –**
  - (i) **the National or Provincial Revenue Fund; or**
  - (ii) **by way of a tax, levy or other statutory money.**

**Impracticable - Applying a requirement is impracticable when the entity cannot apply it after making every reasonable effort to do so. For a particular prior period, it is impracticable to apply a change in an accounting policy retrospectively or to make a retrospective restatement to correct an error if:**

- (a) **the effects of the retrospective application or retrospective restatement are not determinable;**
- (b) **the retrospective application or retrospective restatement requires assumptions about what management's intent would have been in that period; or**
- (c) **the retrospective application or retrospective restatement requires significant estimates of amounts and it is impossible to distinguish objectively information about those estimates that:**
  - (i) **provides evidence of circumstances that existed on the date(s) as at which those amounts are to be recognised, measured or disclosed; and**
  - (ii) **would have been available when the financial statements for that prior period were authorised for issue from other information.**

**Investing activities are the acquisition and disposal of long-term assets and other investments not included in cash equivalents.**

**Management are those persons charged with the responsibility for the governance of an entity in accordance with the relevant applicable legislation including accounting officers, accounting authorities and municipal managers.**

**Operating activities are the activities of the entity that are not investing or financing activities.**

**Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.**

## **Definition of a Segment**

- .08 A segment is a distinguishable activity or group of activities of an entity for which it is appropriate to separately report financial information for the purpose of evaluating the entity's past performance in achieving its objectives and for making decisions about the future allocation of resources.**
- .09 Entities control significant public resources and operate to provide a wide variety of goods and services to their constituents in differing geographical regions and in regions with differing socio-economic characteristics. These entities are required to use those resources efficiently and effectively to achieve the entity's objectives. Entity-wide and consolidated financial statements**



provide an overview of the assets controlled and liabilities incurred by the reporting entity, the cost of services provided and the taxation revenue, budget allocations and cost recoveries generated to fund the provision of those services. However, this aggregate information does not provide information about the specific operational objectives and major activities of the reporting entity and the resources devoted to, and costs of, those objectives and activities.

- .10 In most cases, the activities of the entity are so broad, and encompass so wide a range of different geographical regions, or regions with different socio-economic characteristics, that it is necessary to report disaggregated financial and non-financial information about particular segments of the entity to provide relevant information for accountability and decision making purposes.

## Reporting by Segments

- .11 ***An entity shall identify its separate segments in accordance with the requirements of paragraph .08 of this Standard and shall present information about those segments as required by paragraphs .50 to .74 of this Standard.***
- .12 Under this Standard, entities will identify as separate segments each distinguishable activity or group of activities for which financial information should be reported for purposes of evaluating the past performance of the entity in achieving its objectives, and for making decisions about the allocation of resources by the entity. In addition to disclosure of the information required by paragraphs .50 to .74 of this Standard, entities are also encouraged to disclose additional information about reported segments as identified by this Standard or as considered necessary for accountability and decision making purposes.

## Reporting Structures

- .13 In most cases, the major classifications of activities identified in budget documentation will reflect the segments for which information is reported to management. In most cases, the segments reported to management will also reflect the segments reported in the financial statements. This is because management will require information about segments to enable them to discharge their managerial responsibilities and to evaluate the performance of the entity in achieving its objectives in the past and to make decisions about the allocation of resources by the entity in the future.
- .14 Determining the activities which should be grouped as separate segments and reported in the financial statements for accountability and decision-making purposes involves judgement. In making that judgement, preparers of the financial statements will consider such matters as:
- (a) the objective of reporting financial information by segment as identified in paragraph .08 above;
  - (b) the expectations of members of the community and their elected or appointed representatives regarding the key activities of the entity;
  - (c) the qualitative characteristics of financial reporting as identified in the *Framework for the Preparation and Presentation of Financial Statements*; and
  - (d) whether a particular segment structure reflects the basis on which management requires financial information to enable them to assess the past performance of the entity in achieving its objectives and to make decisions about the allocation of resources to achieve entity objectives in the future.
- .15 At the whole-of-government level, financial information is often aggregated and reported in a manner which reflects, for example:
- (a) major economic classifications of activities undertaken by general government, such as health, education, defence, and welfare (these may reflect the Government Finance Statistics (GFS) functional classifications of government), and major trading activities undertaken by Government Business Enterprises, such as state-owned power stations, banks and insurance entities; or

- (b) portfolio responsibilities of individual ministers or members of executive councils. These often, but not always, reflect the economic classifications in (a) above - differences may occur because portfolio responsibilities may aggregate more than one of the economic classifications or cut across those classifications.

### **Service Segments and Geographical Segments**

- .16 The types of segments reported to the management of an entity are frequently referred to as "service segments" or "geographical segments". These terms are used in this Standard with the following meanings:
  - (a) a "service segment" refers to a distinguishable component of an entity that is engaged in providing related outputs or achieving particular operating objectives consistent with the overall mission of each entity; and
  - (b) a "geographical segment" is a distinguishable component of an entity that is engaged in providing outputs or achieving particular operating objectives within a particular geographical area.
- .17 Entities are usually managed along service lines because this reflects the way in which major outputs are identified, their achievements monitored and their resource needs identified and budgeted. An example of an entity which reports internally on the basis of service lines or service segments is an education department whose organisational structure and internal reporting system reflects primary, secondary and tertiary educational activities and outputs as separate segments. This basis of segmentation may be adopted internally because the skills and facilities necessary to deliver the desired outputs and outcomes for each of these broad educational activities are perceived to be different. In addition, key financial decisions faced by management include determination of the resources to allocate to each of those outputs or activities. In these cases, it is likely that reporting externally on the basis of service segments will also satisfy the requirements of this Standard.
- .18 Factors that will be considered in determining whether outputs (goods and services) are related and should be grouped as segments for financial reporting purposes include:
  - (a) the primary operating objectives of the entity and the goods, services and activities that relate to the achievement of each of those objectives and whether resources are allocated and budgeted on the basis of groups of goods and services;
  - (b) the nature of the goods or services provided or activities undertaken;
  - (c) the nature of the production process and/or service delivery and distribution process or mechanism;
  - (d) the type of customer or consumer for the goods or services;
  - (e) whether this reflects the way in which the entity is managed and financial information is reported to management; and
  - (f) if applicable, the nature of the regulatory environment, (for example, department or statutory authority) or sector of government (for example finance sector, public utilities, or general government).
- .19 An entity may be organised and report internally to management on a regional basis - whether within or across national, provincial or municipal boundaries. Where this occurs the internal reporting system reflects a geographical segment structure.
- .20 A geographical segment structure may be adopted where, for example, the organisational structure and internal reporting system of an education department is structured on the basis of regional educational outcomes because the key performance assessments and resource allocation decisions to be made by management are determined by reference to regional achievements and regional needs. This structure may have been adopted to preserve regional autonomy of educational needs and delivery of education services, or because operating conditions or educational objectives are

substantially different from one region to another. It may also have been adopted simply because management believes that an organisational structure based on regional devolution of responsibility better serves the objectives of the organisation. In these cases, resource allocation decisions are initially made, and subsequently monitored, by management on a regional basis. Detailed decisions about the allocation of resources to particular functional activities within a geographical region are then made by regional management, consistent with educational needs within that region. In these cases, it is likely that reporting information by geographical segments in the financial statements will also satisfy the requirements of this Standard.

- .21 Factors that will be considered in determining whether financial information should be reported on a geographical basis include:
- (a) similarity of economic, social and political conditions in different regions;
  - (b) relationships between the primary objectives of the entity and the different regions;
  - (c) whether service delivery characteristics and operating conditions differ in different regions;
  - (d) whether this reflects the way in which the entity is managed and financial information is reported to management; and
  - (e) special needs, skills or risks associated with operations in a particular area.

### **Multiple Segmentation**

- .22 In some cases, an entity may report to management segment revenue, expense, assets and liabilities on the basis of more than one segment structure, for example by both service and geographical segments. Reporting on the basis of both service segments and geographical segments in the external financial statements often will provide useful information if the achievement of an entity's objectives is strongly affected both by the different products and services it provides and the different geographical areas to which those goods and services are provided. Similarly, at the whole-of-government level, a government may adopt a basis of disclosure which reflects general government, public finance sector and trading sector disclosures, and supplement the general government sector analysis with, for example, segment disclosures of major purpose or functional sub-categories. In these cases, the segments may be reported separately or as a matrix. In addition, a primary and secondary segment reporting structure may be adopted with only limited disclosures made about secondary segments.

### **Reporting Structures not Appropriate**

- .23 As noted above, in most cases the segments for which information is reported internally to the management of the entity for the purpose of evaluating the entity's past performance and for making decisions about the future allocation of resources, will reflect those identified in budget documentation and will also be adopted for external reporting purposes in accordance with the requirements of this Standard. However, in some cases an entity's internal reporting to management may be structured to aggregate and report on a basis which distinguishes revenues, expenses, assets and liabilities related to budget-dependent activities from those of trading activities, or which distinguishes budget dependent entities from Government Business Enterprises. Reporting segment information in the financial statements on the basis of only these segments is unlikely to meet the objectives specified for this Standard. This is because these segments are unlikely to provide information that is relevant to users about, for example, the performance of the entity in achieving its major operating objectives.
- .24 In some cases, the disaggregated financial information reported to management may not report expenses, revenues, assets and liabilities by service segment, geographical segment or by reference to other activities. Such reports may be constructed to reflect only expenditures by nature (for example, wages, rent, supplies and capital acquisitions) on a line item basis that is consistent with the budget appropriation or other funding or expenditure authorisation model applicable to the entity. This may occur where the purpose of financial reporting to management is to evidence compliance



with spending mandates rather than for purposes of evaluating the past performance of the entity's major activities in achieving their objectives and for making decisions about the future allocation of resources. When internal reporting to management is structured to report only compliance information, reporting externally on the same basis as the internal reporting to management will not meet the requirements of this Standard.

- .25 When an entity's internal reporting structure does not reflect the requirements of this Standard, for external reporting purposes the entity will need to identify segments which satisfy the definition of a segment in paragraph .08 and disclose the information required by paragraphs .50 - .74.

## **Definitions of Segment Revenue, Expense, Assets, Liabilities and Accounting Policies**

- .26 *The following additional terms are used in this Standard with the meanings specified:*

***Segment revenue*** is revenue reported in the entity's statement of financial performance that is directly attributable to a segment and the relevant portion of entity revenue that can be allocated on a reasonable basis to a segment, whether from budget appropriations or similar, grants, transfers, fines, fees or sales to external customers or from transactions with other segments of the same entity. Segment revenue does not include:

- (a) interest or dividend revenue, including interest earned on advances or loans to other segments, unless the segment's operations are primarily of a financial nature; or
- (b) gains on sales of investments or gains on extinguishment of debt unless the segment's operations are primarily of a financial nature.

Segment revenue includes an entity's share of surplus or deficit of associates, joint ventures, or other investments accounted for under the equity method only if those items are included in consolidated or total entity revenue.

Segment revenue includes a joint venturer's share of the revenue of a jointly controlled entity that is accounted for by proportionate consolidation in accordance with the Standard of Generally Recognised Accounting Practice on Interests in Joint Ventures.

***Segment expense*** is an expense resulting from the operating activities of a segment that is directly attributable to the segment and the relevant portion of an expense that can be allocated on a reasonable basis to the segment, including expenses relating to the provision of goods and services to external parties and expenses relating to transactions with other segments of the same entity. Segment expense does not include:

- (a) interest, including interest incurred on advances or loans from other segments, unless the segment's operations are primarily of a financial nature;
- (b) losses on sales of investments or losses on extinguishment of debt unless the segment's operations are primarily of a financial nature;
- (c) an entity's share of deficit or losses of associates, joint ventures, or other investments accounted for under the equity method;
- (d) income tax or income-tax equivalent expense that is recognised in accordance with the International Accounting Standard on Income Taxes, dealing with obligations to pay income tax or income tax equivalents; or
- (e) general administrative expenses, head office expenses, and other expenses that arise at the entity level and relate to the entity as a whole. However, costs are sometimes incurred at the entity level on behalf of a segment. Such costs are segment expenses if they relate to the segment's operating activities and they can be directly attributed or allocated to the segment on a reasonable basis.

**Segment expense includes a joint venturer's share of the expenses of a jointly controlled entity that is accounted for by proportionate consolidation in accordance with the Standard of Generally Recognised Accounting Practice on Interests in Joint Ventures.**

**For a segment's operations that are primarily of a financial nature, interest revenue and interest expense may be reported as a single net amount for segment reporting purposes only if those items are netted in the consolidated or entity financial statements.**

**Segment assets are those operating assets that are employed by a segment in its operating activities and that either are directly attributable to the segment or can be allocated to the segment on a reasonable basis.**

**If a segment's segment revenue includes interest or dividend revenue, its segment assets include the related receivables, loans, investments, or other revenue-producing assets.**

**Segment assets do not include income tax or income tax equivalent assets that are recognised in accordance with the International Accounting Standard on Income Taxes, dealing with obligations to pay income tax or income tax equivalents.**

**Segment assets include investments accounted for under the equity method only if the surplus or deficit from such investments is included in segment revenue. Segment assets include a joint venturer's share of the operating assets of a jointly controlled entity that is accounted for by proportionate consolidation in accordance with the Standard of Generally Recognised Accounting Practice on Interests in Joint Ventures.**

**Segment assets are determined after deducting related allowances that are reported as direct offsets in the entity's statement of financial position.**

**Segment liabilities are those operating liabilities that result from the operating activities of a segment and that either are directly attributable to the segment or can be allocated to the segment on a reasonable basis.**

**If a segment's segment expense includes interest expense, its segment liabilities include the related interest-bearing liabilities.**

**Segment liabilities include a joint venturer's share of the liabilities of a jointly controlled entity that is accounted for by proportionate consolidation in accordance with the Standard of Generally Recognised Accounting Practice on Interests in Joint Ventures.**

**Segment liabilities do not include income tax or income tax equivalent liabilities that are recognised in accordance with the International Accounting Standard on Income Taxes, dealing with obligations to pay income tax or income tax equivalents.**

**Segment accounting policies are the accounting policies applied for preparing and presenting the financial statements of the consolidated group or entity as well as those accounting policies that relate specifically to segment reporting.**

## **Attributing Items to Segments**

- .27 The definitions of segment revenue, segment expense, segment assets, and segment liabilities include amounts of such items that are directly attributable to a segment and amounts of such items that can be allocated to a segment on a reasonable basis.
- .28 An entity looks to its internal financial reporting system as the starting point for identifying those items that can be directly attributed, or reasonably allocated, to segments. That is, where segments used for internal reporting purposes are adopted, or form the basis of segments adopted, for general purpose financial statements, there is a presumption that amounts that have been identified with segments for internal financial reporting purposes are directly attributable or reasonably allocable to segments for the purpose of measuring the segment revenue, segment expense, segment assets

and segment liabilities.

- .29 In some cases, a revenue, expense, asset or liability may have been allocated to segments for internal financial reporting purposes on a basis that is understood by management but that could be deemed subjective, arbitrary or difficult to understand by external users of financial statements. Such an allocation would not constitute a reasonable basis under the definitions of segment revenue, segment expense, segment assets and segment liabilities in this Standard. Conversely, an entity may choose not to allocate some item of revenue, expense, asset or liability for internal financial reporting purposes, even though a reasonable basis for doing so exists. Such an item is allocated pursuant to the definitions of segment revenue, segment expense, segment assets and segment liabilities in this Standard.
- .30 Entities can generally identify the costs of providing certain groups of goods and services or of undertaking certain activities and the assets that are necessary to facilitate those activities. This information is needed for planning and control purposes. However, in many cases the operations of entities are funded by "block" appropriations, or appropriations on a "line item" basis reflecting the nature of the major classes of expenses or expenditures. These "block" or "line item" appropriations may not be related to specific service lines, functional activities or geographical regions. In some cases, it may not be possible to directly attribute revenue to a segment or to allocate it to a segment on a reasonable basis. Similarly, some assets, expenses and liabilities may not be able to be directly attributed, or allocated on a reasonable basis, to individual segments because they support a wide range of service delivery activities across a number of segments or are directly related to general administration activities which are not identified as a separate segment. The unattributed or unallocated revenue, expense, assets and liabilities would be reported as an unallocated amount in reconciling the segment disclosures to the aggregate entity revenue, expense, assets and liabilities as required by paragraph .63 of this Standard.
- .31 Entities may enter into arrangements with private sector entities for the delivery of goods and services or to conduct other activities. These arrangements may take the form of a joint venture or an investment in an associate which is accounted for by the equity method of accounting. Where this is the case, segment revenue will include the segment's share of the equity accounted surplus or deficit, where the equity accounted surplus or deficit is included in entity revenue and it can be directly attributed or reliably allocated to the segment on a reasonable basis. In similar circumstances, segment revenue and segment expense will include the segment's share of revenue and expense of a jointly controlled entity which is accounted for by proportionate consolidation.

### **Segment Assets, Liabilities, Revenue and Expense**

- .32 Examples of segment assets include current assets that are used in the operating activities of the segment; property, plant and equipment; assets that are the subject of finance leases; and intangible assets. If a particular item of depreciation or amortisation is included in segment expense, the related asset is also included in segment assets. Segment assets do not include assets used for general entity or head office purposes, for example:
- (a) the office of the central administration and policy development unit of a department of education is not included in segments reflecting the delivery of primary, secondary and tertiary educational services; or
  - (b) the parliamentary or other general assembly building is not included in segments reflecting major functional activities such as education, health and defence when reporting at the whole-of-government level.

Segment assets include operating assets shared by two or more segments if a reasonable basis for allocation exists.

- .33 The consolidated financial statements of an entity may encompass entities acquired in an entity acquisition which gives rise to purchased goodwill (guidance on accounting for the acquisition of an



entity is included in the Standard of Generally Recognised Accounting Practice on *Business Combinations*). In these cases, segment assets will include goodwill that is directly attributable to a segment or that can be allocated to a segment on a reasonable basis, and segment expense includes related impairment of goodwill.

- .34 Examples of segment liabilities include trade and other payables, accrued liabilities, advances from members of the community for the provision of partially subsidised goods and services in the future, product warranty provisions arising from any commercial activities of the entity, and other claims relating to the provision of goods and services. Segment liabilities do not include borrowings, liabilities related to assets that are the subject of finance leases, and other liabilities that are incurred for financing rather than operating purposes. If interest expense is included in segment expense, the related interest-bearing liability is included in segment liabilities.
- .35 The liabilities of segments whose operations are not primarily of a financial nature do not include borrowings and similar liabilities because segment revenues and expenses do not include financing revenues and expenses. Further, because debt is often issued at the head office level or by a central borrowing authority on an entity-wide or government-wide basis, it is often not possible to directly attribute, or reasonably allocate, the interest-bearing liability to the segment. However, if the financing activities of the entity are identified as a separate segment, as may occur at the whole-of-government level, expenses of the "finance" segment will include interest expense, and the related interest-bearing liabilities will be included in segment liabilities.
- .36 Standards of Generally Recognised Accounting Practice may require adjustments to be made to the carrying amounts of the identifiable assets and liabilities of an entity acquired in an acquisition (see the Standard of Generally Recognised Accounting Practice on *Business Combinations*). Measurements of segment assets and liabilities include any adjustments to the prior carrying amounts of the identifiable segment assets and segment liabilities of an entity acquired in an entity combination accounted for as a purchase, even if those adjustments are made only for the purpose of preparing consolidated financial statements and are not recorded in either the controlling entity's or the controlled entity's separate financial statements. Similarly, if property, plant, and equipment has been revalued subsequent to acquisition in accordance with the revaluation model allowed by the Standard of Generally Recognised Accounting Practice on *Property, Plant and Equipment*, measurements of segment assets reflect those revaluations.
- .37 An entity may control another entity that operates on a commercial basis and is subject to income tax or income tax equivalents. These entities may be required to apply accounting standards such as the International Accounting Standard on *Income Taxes* which prescribe the accounting treatment of income taxes or income tax equivalents. Such standards may require the recognition of income tax assets and liabilities in respect of income tax expenses, or income tax equivalent expenses, which are recognised in the current period and are recoverable or repayable in future periods. These assets and liabilities are not included in segment assets or segment liabilities because they arise as a result of all the activities of the entity as a whole and the tax arrangements in place in respect of the entity. However, assets representing taxation revenue receivable which is controlled by a taxing authority will be included in segment assets of the authority if they can be directly attributed to that segment or allocated to it on a reliable basis.
- .38 Some guidance for cost allocation can be found in other Standards of Generally Recognised Accounting Practice. For example, the Standard of Generally Recognised Accounting Practice on *Inventories* provides guidance for attributing and allocating costs to inventories, and the Standard of Generally Recognised Accounting Practice on *Construction Contracts* provides guidance for attributing and allocating costs to contracts. That guidance may be useful in attributing and allocating costs to segments.
- .39 The Standard of Generally Recognised Accounting Practice on *Cash Flow Statements* provides guidance on whether bank overdrafts should be included as a component of cash or should be reported as borrowings.

- .40 The financial statements for the whole-of-government, and certain other controlling entities, will require the consolidation of a number of separate entities such as departments and other entities. In preparing these consolidated financial statements, transactions and balances between controlled entities will be eliminated in accordance with the Standard of Generally Recognised Accounting Practice on *Consolidated and Separate Financial Statements*. However, segment revenue, segment expense, segment assets and segment liabilities are determined before balances and transactions between entities within the economic entity are eliminated as part of the consolidation process, except to the extent that such intra-economic entity balances and transactions are between entities within a single segment.
- .41 While the accounting policies used in preparing and presenting the financial statements of the entity as a whole are also the fundamental segment accounting policies, segment accounting policies include, in addition, policies that relate specifically to segment reporting, such as the method of pricing inter-segment transfers, and the basis for allocating revenues and expenses to segments.

### Segment Accounting Policies

- .42 ***Segment information shall be prepared in conformity with the accounting policies applied for preparing and presenting the financial statements of the consolidated group or entity.***
- .43 There is a presumption that the accounting policies that the management of an entity have chosen to use in preparing the consolidated financial statements are those that management believes are the most appropriate for external reporting purposes. Since the purpose of segment information is to help users of financial statements better understand and make more informed judgements about the entity as a whole, this Standard requires the use, in preparing segment information, of the accounting policies that management have chosen for preparation of the consolidated financial statements. That does not mean, however, that the consolidated or entity accounting policies are to be applied to segments as if the segments were separate reporting entities. A detailed calculation done in applying a particular accounting policy at the reporting level may be allocated to segments if there is a reasonable basis for doing so. Employee entitlement calculations, for example, are often done for an entity as a whole, but the entity-wide figures may be allocated to segments based on salary and demographic data for the segments.
- .44 As noted in paragraph .41, accounting policies that deal with entity only issues such as inter-segment pricing may need to be developed. The Standard of Generally Recognised Accounting Practice on *Presentation of Financial Statements* requires disclosure of accounting policies necessary to understand the financial statements. Consistent with those requirements, segment specific policies may need to be disclosed.
- .45 This Standard permits the disclosure of additional segment information that is prepared on a basis other than the accounting policies applied for the consolidated or entity financial statements provided that:
- (a) the information is relevant for performance assessment and decision making purposes; and
  - (b) the basis of measurement for this additional information is clearly described.

### Joint Assets

- .46 ***Assets that are jointly used by two or more segments shall be allocated to segments if, and only if, their related revenues and expenses are also allocated to those segments.***
- .47 The way in which asset, liability, revenue and expense items are allocated to segments depends on such factors as the nature of those items, the activities conducted by the segment, and the relative autonomy of that segment. It is not possible or appropriate to specify a single basis of allocation that should be adopted by all entities. Nor is it appropriate to force allocation of entity asset, liability, revenue and expense items that relate jointly to two or more segments, if the only basis for making those allocations is arbitrary or difficult to understand. At the same time, the definitions of segment



revenue, segment expense, segment assets and segment liabilities are interrelated, and the resulting allocations should be consistent. Therefore, jointly used assets are allocated to segments if, and only if, their related revenues and expenses are also allocated to those segments. For example, an asset is included in segment assets if, and only if, the related depreciation or amortisation and/or impairment are included in measuring segment expense.

## Newly Identified Segments

- .48 ***If a segment is identified as a segment for the first time in the current period, prior period segment data that is presented for comparative purposes shall be restated to reflect the newly reported segment as a separate segment, unless it is impracticable to do so.***
- .49 New segments may be reported in financial statements in differing circumstances. For example, an entity may change its internal reporting structure from, for example, a service segment structure to a geographical segment structure and management may consider it appropriate that this segment structure also be adopted for external reporting purposes. An entity may also undertake significant new or additional activities, or increase the extent to which an activity previously operating as an internal support service provides services to external parties. In these cases, new segments may be reported for the first time in the general purpose financial statements. Where this occurs, this Standard requires that prior period comparative data should be restated to reflect the current segment structure where practicable.

## Disclosure

- .50 ***The disclosure requirements in paragraphs .51 – .74 shall be applied to each segment.***
- .51 ***An entity shall disclose segment revenue and segment expense for each segment. Segment revenue from budget appropriation or similar allocation, segment revenue from other external sources and segment revenue from transactions with other segments shall be separately reported.***
- .52 ***An entity shall disclose the total carrying amount of segment assets for each segment.***
- .53 ***An entity shall disclose the total carrying amount of segment liabilities for each segment.***
- .54 ***An entity shall disclose the total cost incurred during the period to acquire segment assets that are expected to be used during more than one period for each segment.***
- .55 An entity is encouraged, but not required, to disclose the nature and amount of any items of segment revenue and segment expense that are of such size, nature, or incidence that their disclosure is relevant to explain the performance of each segment for the period.
- .56 The Standard of Generally Recognised Accounting Practice on *Presentation of Financial Statements*, requires that when items of revenue or expense are material, their nature and amount shall be disclosed separately. The encouragement in paragraph .55 is not intended to change the classification of any such items of revenue or expense. The disclosure encouraged by that paragraph, however, does change the level at which the significance of such items is evaluated for disclosure purposes from the entity level to the segment level.
- .57 This Standard does not require a segment surplus or deficit for the period to be disclosed. However, if a segment surplus or deficit for the period is calculated and disclosed it is a surplus or deficit which does not include finance charges.

- .58 An entity is encouraged but not required to disclose segment cash flows consistent with the requirements of the Standard of Generally Recognised Accounting Practice on *Cash Flow Statements*. The Standard of Generally Recognised Accounting Practice on *Cash Flow Statements* requires that an entity present a cash flow statement that separately reports cash flows from operating, investing, and financing activities. It also requires the disclosure of information about certain cash flows. The disclosure of cash flow information about each segment can be useful in understanding the entity's overall financial position, liquidity and cash flows.
- .59 An entity which does not disclose segment cash flows in accordance with the Standard of Generally Recognised Accounting Practice on *Cash Flow Statements* is encouraged, but not required, to disclose for each reportable segment:
- (a) segment expense for depreciation and amortisation of segment assets;
  - (b) other significant non-cash expenses; and
  - (c) significant non-cash revenues that are included in segment revenue.
- This will enable users to determine the major sources and uses of cash in respect of segment activities for the period.
- .60 *An entity shall disclose for each segment the aggregate of the entity's share of the surplus or deficit of associates, joint ventures, or other investments accounted for under the equity method if substantially all of those associates' operations are within that single segment.***
- .61 While a single aggregate amount is disclosed pursuant to the requirements of paragraph .60 each associate, joint venture or other equity method investment is assessed individually to determine whether its operations are substantially all within a segment.
- .62 *If an entity's aggregate share of the surplus or deficit of associates, joint venture, or other investments accounted for under the equity method is disclosed by segment, the aggregate investments in those associates and joint ventures shall also be disclosed by segment.***
- .63 *An entity shall present a reconciliation between the information disclosed for segments and the aggregated information in the consolidated or entity financial statements. In presenting the reconciliation, segment revenue shall be reconciled to entity revenue from external sources (including disclosure of the amount of entity revenue from external sources not included in any segment's revenue); segment expense shall be reconciled to a comparable measure of entity expense; segment assets shall be reconciled to entity assets; and segment liabilities shall be reconciled to entity liabilities.***

### Additional Segment Information

- .64 As noted previously, it is anticipated that segments will usually be based on the major goods and services the entity provides, the programs it operates or the activities it undertakes. This is because information about these segments provides users with relevant information about the performance of the entity in achieving its objectives and enables the entity to discharge its accountability obligations. However, in some organisations, a geographical or other basis may better reflect the basis on which services are provided and resources allocated within the entity and, therefore, will be adopted for the financial statements.
- .65 This Standard adopts the view that disclosure of minimum information about both service segments and geographical segments is likely to be useful to users for accountability and decision-making purposes. Therefore, if an entity reports segment information on the basis of:
- (a) the major goods and services the entity provides, the programs it operates, the activities it undertakes or other service segments, it is also encouraged to report the following for each geographical segment that is reported internally to the management of the entity:
    - (i) segment expense;

- (ii) total carrying amount of segment assets; and
- (iii) total outlay during the period to acquire segment assets that are expected to be used during more than one period (property, plant, equipment and intangible assets); and
- (b) geographical segments or another basis not encompassed by (a), the entity is encouraged to also report the following segment information for each major service segment that is reported internally to the management of the entity:
  - (i) segment expense;
  - (ii) total carrying amount of segment assets; and
  - (iii) total outlay during the period to acquire segment assets that are expected to be used during more than one period (property, plant, equipment and intangible assets).

#### Other Disclosure Matters

- .66 ***In measuring and reporting segment revenue from transactions with other segments, inter-segment transfers shall be measured on the basis that they occur. The basis of pricing inter-segment transfers and any change therein shall be disclosed in the financial statements.***
- .67 ***Changes in accounting policies applied for segment reporting that have a material effect on segment information shall be disclosed, and prior period segment information presented for comparative purposes shall be restated unless it is impracticable to do so. Such disclosure shall include a description of the nature of the change, the reasons for the change, the fact that comparative information has been restated or that it is impracticable to do so, and the financial effect of the change if it is reasonably determinable. If an entity changes the identification of its segments and it does not restate prior period segment information on the new basis because it is impracticable to do so, then for the purpose of comparison an entity shall report segment data for both the old and the new bases of segmentation in the year in which it changes the identification of its segments.***
- .68 Changes in accounting policies applied by the entity are dealt with in the Standard of Generally Recognised Accounting Practice on *Accounting Policies, Changes in Accounting Estimates and Errors*. The Standard of Generally Recognised Accounting Practice on *Accounting Policies, Changes in Accounting Estimates and Errors* requires that changes in accounting policy should be made only if:
  - (a) required by a Standard of Generally Recognised Accounting Practice; or
  - (b) it results in the financial statements providing reliable and more relevant information about the effects of transactions, other events or conditions on the entity's financial position, financial performance or cash flow.
- .69 Changes in accounting policies applied at the entity level that affect segment information are dealt with in accordance with the Standard of Generally Recognised Accounting Practice on *Accounting Policies, Changes in Accounting Estimates and Errors*. Unless a new Standard of Generally Recognised Accounting Practice specifies otherwise, the Standard of Generally Recognised Accounting Practice on *Accounting Policies, Changes in Accounting Estimates and Errors* requires that when an entity changes an accounting policy upon initial application of a Standard that does not include specific transitional provisions applying to that change, or changes an accounting policy voluntarily, it shall apply the change retrospectively.
- .70 Some changes in accounting policies relate specifically to segment reporting. Examples include changes in identification of segments and changes in the basis for allocating revenues and expenses to segments. Such changes can have a significant impact on the segment information reported but will not change aggregate financial information reported for the entity. To enable users to understand the changes and to assess trends, prior period segment information that is included in the financial statements for comparative purposes is restated, if practicable, to reflect the new accounting policy.

- .71 Paragraph .66 requires that, for segment reporting purposes, inter-segment transfers should be measured on the basis that the entity actually used to price those transfers. If an entity changes the method that it actually uses to price inter-segment transfers, that is not a change in accounting policy for which prior period segment data should be restated pursuant to paragraph 67. However, paragraph .66 requires disclosure of the change.
- .72 ***If not otherwise disclosed in the financial statements or elsewhere in the annual report, an entity shall indicate:***
- (a) ***the types of goods and services included in each reported service segment;***
  - (b) ***the composition of each reported geographical segment; and***
  - (c) ***if neither a service nor geographical basis of segmentation is adopted, the nature of the segment and activities encompassed by it.***

### **Segment Operating Objectives**

- .73 If not otherwise disclosed in the financial statements or elsewhere in the annual report, the entity is encouraged to disclose the broad operating objectives established for each segment at the commencement of the reporting period and to comment on the extent to which those objectives were achieved.
- .74 To enable users to assess the performance of an entity in achieving its service delivery objectives it is necessary to communicate those objectives to users. The disclosure of information about the composition of each segment, the service delivery objectives of those segments and the extent to which those objectives were achieved will support this assessment. This information will also enable the entity to better discharge its accountability obligations. In many cases, this information will be included in the annual report. In such cases, disclosure of this information in the financial statements is not necessary.

### **Effective Date**

- .75 ***This Standard of Generally Recognised Accounting Practice becomes effective for annual financial statements covering periods beginning on or after 1 April 2006.***

## **Appendix 1**

### **Illustrative Segment Disclosures**

*The appendix is illustrative only and does not form part of the Standard. The purpose of the appendix is to illustrate the application of the Standard to assist in clarifying their meaning.*

The schedule and related note presented in this appendix illustrate the segment disclosures that this Standard would require for an education entity which is predominantly funded by appropriation but provides some educational services on a commercial basis to the employees of major corporations and has joined with a commercial venture to establish a private education foundation which operates on a commercial basis. The Entity has significant influence over, but does not control that foundation. For illustrative purposes, the example presents comparative data for two years. Segment data is required for each year for which a complete set of financial statements is presented.



**SCHEDULE A – INFORMATION ABOUT SEGMENTS** (all amounts are in millions of rand)

	Primary/Secondary		Tertiary		Special Services		Other Services		Eliminations		Consolidated	
	20X2	20X1	20X2	20X1	20X2	20X1	20X2	20X1	20X2	20X1	20x2	20x1
<b>SEGMENT REVENUE</b>												
Appropriation	48	40	22	23	10	10	7	7				
Fees from external sources	5	4	-	-	9	6	-	-				
Inter-segment transfers	<u>10</u>	<u>6</u>	<u>6</u>	<u>7</u>	<u>2</u>	<u>4</u>	<u>2</u>	<u>2</u>				
<b>Total Segment Revenue</b>	<u>63</u>	<u>50</u>	<u>28</u>	<u>30</u>	<u>21</u>	<u>20</u>	<u>9</u>	<u>9</u>	<u>20</u>	19	101	90
<b>SEGMENT EXPENSE</b>												
Salaries and wages	(39)	(31)	(13)	(13)	(13)	(13)	(2)	(2)				
Depreciation and amortisation	(9)	(7)	(5)	(7)	(5)	(3)	(1)	(1)				
Other expenses	<u>(12)</u>	<u>(11)</u>	<u>(10)</u>	<u>(9)</u>	<u>5</u>	<u>(5)</u>	<u>(2)</u>	<u>(2)</u>				
<b>Total Segment Expenses</b>	<u>(60)</u>	<u>(49)</u>	<u>(28)</u>	<u>(29)</u>	<u>23</u>	<u>(21)</u>	<u>(5)</u>	<u>(5)</u>	<u>20</u>	<u>19</u>	(96)	(85)
Unallocated central expenses											(7)	(9)
Interest expense											(4)	(3)
Interest revenue											2	3
Share of surpluses of associates							8	7			<u>8</u>	<u>7</u>
<b>Surplus for the period</b>											<u>4</u>	<u>0</u>
<b>OTHER INFORMATION</b>												
Segment assets	54	50	34	30	10	10	10	9			108	99
Investment in associates (equity method)							32	26			32	26
Unallocated central assets											<u>35</u>	<u>30</u>
<b>Consolidated Total Assets</b>											<u>175</u>	<u>155</u>
Segment liabilities	25	15	8	11	8	8	1	1			42	35
Unallocated corporate liabilities											<u>40</u>	<u>55</u>
<b>Consolidated Total Liabilities</b>											<u>82</u>	<u>90</u>
Capital expenditure	12	10	3	5	5	0	2	3				
Non-cash expense excluding depreciation	(8)	(2)	(3)	(3)	(2)	(2)	(1)	(1)				
Non-cash revenue	-	-	-	-	1	1	-	-				

**Note – Segments (All amounts are in millions of rand)**

The Entity is organised and reports to management on the basis of four major functional areas - primary and secondary education, tertiary education, special education services and other services each headed by a director. Operations of the special education services segments include provision of educational services on a commercial basis to the employees of major corporations. In providing these services to external parties the commercial services unit of the segment uses, on a fee for services basis, services provided by the primary/secondary and tertiary segments. These inter segment transfers are eliminated on consolidation.

Information reported about these segments is used by management as a basis for evaluating the entity's past performance in achieving its objectives and for making decisions about the future allocation of resources. The disclosure of information about these segments is also considered appropriate for external reporting purposes.

The majority of the entity's operations are domestic except that as part of an aid program it has established facilities in East Africa for the provision of secondary educational services. Total cost of services provided in East Africa is R5 million (R4 million in 20X1). Total carrying amount of the educational facilities in East Africa are R3 million (R6.5 million in 20X1). There were no outlays on the acquisition of capital assets in East Africa during 20X2 or 20X1.

Inter-segment transfers: segment revenue and segment expense include revenue and expense arising from transfers between segments. Such transfers are usually accounted for at cost and are eliminated on consolidation. The amount of these transfers was R20 million (R19 million in 19X1).

Investments in associates are accounted for using the equity method: the entity owns 40% of the capital stock of AfricaED Ltd, a specialist education foundation providing educational services internationally on a commercial basis under contract to multilateral lending agencies. The investment in, and the entity's share of, AfricaED's net profit are excluded from segment assets and segment revenue. However they are shown separately under other services, which are responsible for the administration of the investment in the associate.

A full report of the objectives established for each segment and the extent to which those objectives have been achieved is included in the Review of Operations, included elsewhere in this report.

**Comparison with the International Public Sector Accounting Standard on Segment Reporting (July 2003)**

The Standard of Generally Recognised Accounting Practice on *Segment Reporting* (GRAP 18) is drawn primarily from the International Public Sector Accounting Standard on *Segment Reporting* (IPSAS 18). The main differences between GRAP 18 and IPSAS 18 are as follows:

- This Standard has incorporated consequential changes made to the International Accounting Standards under the improvements project of the International Accounting Standards Board (IASB).
- The scope of this Standard is different to IPSAS 18 in that government business enterprises are defined differently.
- IPSAS 18 describes the residue of total assets after deducting total liabilities as net "assets/equity" whereas this Standard refers to "net assets".
- The term "governing body and senior manager" used in IPSAS 18 have been replaced with "management".
- Extraordinary items as a separate line item in the statement of financial performance have been eliminated from the Standard of Generally Recognised Accounting Practice on Accounting Policies, Changes in Accounting Estimates and Errors. Consequential amendments have been made to this Standard including the definitions of "surplus/deficit from ordinary activities", "ordinary activities" and "net surplus or deficit" have been deleted.
- Appendix 3 of IPSAS 18, setting out qualitative characteristics of financial reporting, has been transferred to the Framework for the Preparation and Presentation of Financial Statements and has been deleted from this Standard.
- Appendix 2 of IPSAS 18, setting out a summary of required disclosures has been deleted from this Standard in line with the changes by the IASB's improvements project.



**NOTICE 1982 OF 2004**

The National Treasury hereby announces that transfer documents for registration in respect of the undermentioned Republic of South Africa Internal Registered Bonds must be lodged with this Office on the 12th floor, 240 Vermeulen Street, Pretoria, not later than 20 September 2004 to qualify for the interest payment on 30 September 2004.

Internal Registered Stock	13.45% 2006	(R173)
Internal Registered Stock	13.45% 2007	(R180)
Internal Registered Stock	13.45% 2008	(R181)
Internal Registered Stock	13.55% 2012	(R182)
Internal Registered Stock	13.55% 2013	(R183)
Internal Registered Stock	CPI 2013	(R189)
Internal Registered Stock	CPI 2008	(R198)
Internal Registered Stock	VARIABLE RATE 2007	(R199)
Internal Registered Stock	GZ10 18.65% 2005	(GZ10)
Internal Registered Stock	LW14 16.80% 2005	(LW14)
Internal Registered Stock	BT03 13.60% 2004	(BT03)
Internal Registered Stock	BT04 13.60% 2004	(BT04)
Internal Registered Stock	BT05 11.50% 2005	(BT05)
Internal Registered Stock	BT10 14.45% 2005	(BT10)
Internal Registered Stock	CK20 19.25% 2004	(CK20)
Internal Registered Stock	10% TRIBAL & TRUST	(TR30)
Internal Registered Stock	9.75% TRANSKEI P/F	(TR31)
Internal Registered Stock	10% TRANSKEI P/F	(TR32)

**KENNISGEWING 1982 VAN 2004**

Die Nasionale Tesourie maak hiermee bekend dat oordragdokumente vir registrasie ten opsigte van die ondergemelde Republiek van Suid-Afrika Binnelandse Geregistreerde Effekte nie later nie as 20 September 2004 by die Departement se kantoor te 12de vloer, Vermeulenstraat 240, Pretoria, ingelewer moet word ten einde vir rentebetaling op 30 September 2004 te kwalifiseer.

Binnelandse Geregistreerde Effekte	13.45% 2006	(R173)
Binnelandse Geregistreerde Effekte	13.45% 2007	(R180)
Binnelandse Geregistreerde Effekte	13.45% 2008	(R181)
Binnelandse Geregistreerde Effekte	13.55% 2012	(R182)
Binnelandse Geregistreerde Effekte	13.55% 2013	(R183)
Binnelandse Geregistreerde Effekte	CPI 2013	(R189)
Binnelandse Geregistreerde Effekte	CPI 2008	(R198)
Binnelandse Geregistreerde Effekte	VARIABLE RATE 2007	(R199)
Binnelandse Geregistreerde Effekte	GZ10 18.65% 2005	(GZ10)
Binnelandse Geregistreerde Effekte	LW14 16.80% 2005	(LW14)
Binnelandse Geregistreerde Effekte	BT03 13.60% 2004	(BT03)
Binnelandse Geregistreerde Effekte	BT04 13.60% 2004	(BT04)
Binnelandse Geregistreerde Effekte	BT05 11.50% 2005	(BT05)
Binnelandse Geregistreerde Effekte	BT10 14.45% 2005	(BT10)
Binnelandse Geregistreerde Effekte	CK20 19.25% 2004	(CK20)
Binnelandse Geregistreerde Effekte	10% TRIBAL & TRUST	(TR30)
Binnelandse Geregistreerde Effekte	9.75% TRANSKEI P/F	(TR31)
Binnelandse Geregistreerde Effekte	10% TRANSKEI P/F	(TR32)

**NOTICE 1983 OF 2004**  
**MINERALS AND ENERGY NOTICE**

The Minister of Minerals and Energy intends to introduce the Minerals and Energy Laws Amendment Bill into parliament during October 2004.

The objects of the said bill are to correct amendments made to the Deeds Registries Act. These amendments are meant to apply retrospectively.

The bill is available electronically on the department's website at [www.dme.gov.za](http://www.dme.gov.za)

**CONTACT: SHOKIE BOPAPE-DLOMO**

**DEPARTMENT OF MINERALS AND ENERGY**

**PRIVATE BAG X59**

**PRETORIA**

**0001**

**TEL 012 317 8029**

**FAX 012 322 8955**

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**NOTICE 1967 OF 2004****CO-OPERATIVES REMOVED FROM REGISTER: NTLANGANISELE TRANSPORT CO-OPERATIVE LIMITED**

Notice is hereby given that the name of the above-mentioned co-operative was removed from the register on 7 September 2004 in terms of section 44 (b) of the Co-operatives Act, 1981.

**Register of Co-operatives**

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**KENNISGEWING 1967 VAN 2004****KOÖPERASIES WAT VAN DIE REGISTER GESKRAP IS: NTLANGANISELE TRANSPORT CO-OPERATIVE LIMITED**

Hiermee word bekendgemaak dat die naam van bogenoemde koöperasie op 7 September 2004 ingevolge die bepalings van artikel 44 (b) van die Koöperasieswet, 1981, van die register geskrap is.

**Registrateur van Koöperasies**

(17 September 2004)

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**NOTICE 1968 OF 2004****CO-OPERATIVES REMOVED FROM REGISTER: SEPHEO CLUB CO-OPERATIVE LIMITED, PFUNANANI CO-OPERATIVE LIMITED AND PORT ELIZABETH BOOKMAKERS ASSOCIATION CO-OPERATIVE LIMITED**

Notice is hereby given that the names of the above-mentioned co-operatives was removed from the register on 7 September 2004 in terms of section 44 (b) of the Co-operatives Act, 1981.

**Register of Co-operatives**

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**KENNISGEWING 1968 VAN 2004****KOÖPERASIES WAT VAN DIE REGISTER GESKRAP IS: SEPHEO CLUB CO-OPERATIVE LIMITED, PFUNANANI CO-OPERATIVE LIMITED EN PORT ELIZABETH BOOKMAKERS ASSOCIATION CO-OPERATIVE LIMITED**

Hiermee word bekendgemaak dat die name van bogenoemde koöperasies op 7 September 2004 ingevolge die bepalings van artikel 44 (b) van die Koöperasieswet, 1981, van die register geskrap is.

**Registrateur van Koöperasies**

(17 September 2004)

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**NOTICE 1969 OF 2004****CO-OPERATIVES REMOVED FROM REGISTER: KHAYISA CO-OPERATIVE LIMITED**

Notice is hereby given that the name of the above-mentioned co-operative was removed from the register on 11 June 2004 in terms of section 44 (b) of the Co-operatives Act, 1981.

**Register of Co-operatives**

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**KENNISGEWING 1969 VAN 2004****KOÖPERASIES WAT VAN DIE REGISTER GESKRAP IS: KHAYISA CO-OPERATIVE LIMITED**

Hiermee word bekendgemaak dat die naam van bogenoemde koöperasie op 11 Junie 2004 ingevolge die bepalings van artikel 44 (b) van die Koöperasieswet, 1981, van die register geskrap is.

**Registrateur van Koöperasies**

(17 September 2004)

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**NOTICE 1970 OF 2004****CO-OPERATIVES REMOVED FROM REGISTER: UVIMBA CO-OPERATIVE LIMITED**

Notice is hereby given that the name of the above-mentioned co-operative was removed from the register on 8 September 2004 in terms of section 44 (b) of the Co-operatives Act, 1981.

**Register of Co-operatives**

**KENNISGEWING 1970 VAN 2004****KOÖPERASIES WAT VAN DIE REGISTER GESKRAP IS: UVIMBA CO-OPERATIVE LIMITED**

Hiermee word bekendgemaak dat die naam van bogenoemde koöperasie op 8 September 2004 ingevolge die bepalings van artikel 44 (b) van die Koöperasieswet, 1981, van die register geskrap is.

**Registrateur van Koöperasies**

(17 September 2004)

**NOTICE 1975 OF 2004****CO-OPERATIVES TO BE STRUCK OFF THE REGISTER: SATACO NORTH WEST PROVINCE PROVINCIAL TAXI CO-OPERATIVE LIMITED, SUIDERLAND KOÖPERASIE BEPERK, PIET RETIEF TAXI CO-OPERATIVE LIMITED AND MAPHUMULO No. 3 EDUCARE CO-OPERATIVE LIMITED**

Notice is hereby given that the names of the above-mentioned co-operatives will, after the expiration of 60 days from the date of this notice, be struck off the register in terms of the provisions of section 45 (2) of the Co-operatives Act, 1981, and the co-operatives will be dissolved unless proof is furnished to the effect that the co-operatives are carrying on business or are in operation.

Any objections to this procedure which interested persons may wish to raise, must together with the reasons therefor, be lodged with this office before the expiration of the period of 60 days.

**Registrar of Co-operatives**

Office of the Registrar of Co-operatives  
Agricultural Building  
20 Beatrix Street  
Private Bag X237  
Pretoria  
0001

**KENNISGEWING 1975 VAN 2004****KOÖPERASIES VAN DIE REGISTER GESKRAP TE WORD: SATACO NORTH WEST PROVINCE PROVINCIAL TAXI CO-OPERATIVE LIMITED, SUIDERLAND KOÖPERASIE BEPERK, PIET RETIEF TAXI CO-OPERATIVE LIMITED EN MAPHUMULO No. 3 EDUCARE CO-OPERATIVE LIMITED**

Hiermee word bekendgemaak dat die name van bogenoemde koöperasies na verloop van 60 dae met ingang vanaf die datum van hierdie kennisgewing van die register geskrap sal word ooreenkomstig die bepalings van artikel 45 (2) van die Koöperasiewet, 1981, en die koöperasies sal ontbind word tensy bewys gelewer word dat die koöperasies handel drywe of in werking is.

Enige besware wat belanghebbende persone teen hierdie prosedure wil inbring, moet met vermelding van redes voor verstryking van die tydperk van 60 dae by hierdie kantoor ingedien word.

**Registrateur van Koöperasies**

Kantoor van die Registrateur van Koöperasies  
Landbougebou  
Beatrixstraat 20  
Privaasak X237  
Pretoria  
0001

(17 September 2004)

**NOTICE 1979 OF 2004****CO-OPERATIVES TO BE STRUCK OFF THE REGISTER: MOTHUSI HEALTH PROVIDERS CO-OPERATIVE LIMITED**

Notice is hereby given that the name of the above-mentioned co-operative will, after the expiration of 60 days from the date of this notice, be struck off the register in terms of the provisions of section 45 (2) of the Co-operatives Act, 1981, and the co-operative will be dissolved unless proof is furnished to the effect that the co-operative is carrying on business or are in operation.

Any objections to this procedure which interested persons may wish to raise, must together with the reasons therefor, be lodged with this office before the expiration of the period of 60 days.

**Registrar of Co-operatives**

Office of the Registrar of Co-operatives  
Agricultural Building  
20 Beatrix Street  
Private Bag X237  
Pretoria  
0001

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**KENNISGEWING 1979 VAN 2004****KOÖPERASIES VAN DIE REGISTER GESKRAP TE WORD: MOTHUSI HEALTH PROVIDERS CO-OPERATIVE LIMITED**

Hiermee word bekendgemaak dat die naam van bogenoemde koöperasie na verloop van 60 dae met ingang vanaf die datum van hierdie kennisgewing van die register geskrap sal word ooreenkomstig die bepalings van artikel 45 (2) van die Koöperasiewet, 1981, en die koöperasie sal ontbind word tensy bewys gelewer word dat die koöperasie handel drywe of in werking is.

Enige besware wat belanghebbende persone teen hierdie prosedure wil inbring, moet met vermelding van redes voor verstryking van die tydperk van 60 dae by hierdie kantoor ingedien word.

**Registrateur van Koöperasies**

Kantoor van die Registrateur van Koöperasies  
Landbougebou  
Beatrixstraat 20  
Privaasak X237  
Pretoria  
0001

(17 September 2004)

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**NOTICE 1980 OF 2004****CO-OPERATIVES TO BE STRUCK OFF THE REGISTER: QHIB 'KHOWE CO-OPERATIVE LIMITED**

Notice is hereby given that the name of the above-mentioned co-operative will, after the expiration of 60 days from the date of this notice, be struck off the register in terms of the provisions of section 45 (2) of the Co-operatives Act, 1981, and the co-operative will be dissolved unless proof is furnished to the effect that the co-operative is carrying on business or are in operation.

Any objections to this procedure which interested persons may wish to raise, must together with the reasons therefor, be lodged with this office before the expiration of the period of 60 days.

**Registrar of Co-operatives**

Office of the Registrar of Co-operatives  
Agricultural Building  
20 Beatrix Street  
Private Bag X237  
Pretoria  
0001

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**KENNISGEWING 1980 VAN 2004****KOÖPERASIES VAN DIE REGISTER GESKRAP TE WORD: QHIB 'KHOWE CO-OPERATIVE LIMITED**

Hiermee word bekendgemaak dat die naam van bogenoemde koöperasie na verloop van 60 dae met ingang vanaf die datum van hierdie kennisgewing van die register geskrap sal word ooreenkomstig die bepalings van artikel 45 (2) van die Koöperasiewet, 1981, en die koöperasie sal ontbind word tensy bewys gelewer word dat die koöperasie handel drywe of in werking is.

Enige besware wat belanghebbende persone teen hierdie prosedure wil inbring, moet met vermelding van redes voor verstryking van die tydperk van 60 dae by hierdie kantoor ingedien word.

**Registrateur van Koöperasies**

Kantoor van die Registrateur van Koöperasies  
Landbougebou  
Beatrixstraat 20  
Privaasak X237  
Pretoria  
0001

(17 September 2004)

**NOTICE 1981 OF 2004****CO-OPERATIVES TO BE STRUCK OFF THE REGISTER: MASAKHISIZWE CO-OPERATIVE LIMITED**

Notice is hereby given that the name of the above-mentioned co-operative will, after the expiration of 60 days from the date of this notice, be struck off the register in terms of the provisions of section 45 (2) of the Co-operatives Act, 1981, and the co-operative will be dissolved unless proof is furnished to the effect that the co-operative is carrying on business or are in operation.

Any objections to this procedure which interested persons may wish to raise, must together with the reasons therefor, be lodged with this office before the expiration of the period of 60 days.

**Registrar of Co-operatives**

Office of the Registrar of Co-operatives  
Agricultural Building  
20 Beatrix Street  
Private Bag X237  
Pretoria  
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**KENNISGEWING 1981 VAN 2004****KOÖPERASIES VAN DIE REGISTER GESKRAP TE WORD: MASAKHISIZWE CO-OPERATIVE LIMITED**

Hiermee word bekendgemaak dat die naam van bogenoemde koöperasie na verloop van 60 dae met ingang vanaf die datum van hierdie kennisgewing van die register geskrap sal word ooreenkomstig die bepalings van artikel 45 (2) van die Koöperasiewet, 1981, en die koöperasie sal ontbind word tensy bewys gelever word dat die koöperasie handel drywe of in werking is.

Enige besware wat belanghebbende persone teen hierdie prosedure wil inbring, moet met vermelding van redes voor verstryking van die tydperk van 60 dae by hierdie kantoor ingedien word.

**Registrateur van Koöperasies**

Kantoor van die Registrateur van Koöperasies  
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(17 September 2004)

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