



Republic of Namibia
Annotated Statutes

REGULATIONS

REGULATIONS MADE IN TERMS OF

**Temporary Employees Pension Fund Act
75 of 1979**
section 8

**Regulations under the Temporary Employees
Pension Fund Act, 1979**

RSA Government Notice R.2099 of 1979

[\(RSA GG 6665\)](#)

came into force on the “fixed date”, which is the date of commencement of the underlying Act:
1 October 1979 (regulation 18 read with the definition of “fixed date” in section 1 of the Act)

as amended by

RSA Government Notice R.2491 of 1980 [\(RSA GG 7318\)](#)

deemed to have come into operation on 1 October 1979 (paragraph 3 of GN R.2491/1980)

RSA Government Notice R.2691 of 1983 [\(RSA GG 8994\)](#)

deemed to have come into operation with effect from 1 October 1979 (GN R.2691/1983)

RSA Government Notice R.443 of 1985 [\(RSA GG 9609\)](#)

came into force on date of publication: 1 March 1985

RSA Government Notice R.257 of 1986 [\(RSA GG 10094\)](#)

deemed to have come into force in part on 1 January 1985,

and otherwise on date of publication: 14 February 1986

(see annotation notes below)

RSA Government Notice R.2123 of 1987 [\(RSA GG 10945\)](#)

came into force on date of publication: 21 September 1987

RSA Government Notice R.192 of 1988 [\(RSA GG 11133\)](#)

deemed to have come into force in part on 1 March 1985 and 31 March 1986,

and otherwise on date of publication: 12 February 1988

(see annotation notes below)

RSA Government Notice R.418 of 1988 [\(RSA GG 11174\)](#)

originally deemed to have come into operation on 21 September 1987;

amended by Government Notice R.1253/1989 [\(RSA GG 11954\)](#) to come into force as follows:

“4. These regulations shall come into operation or shall be deemed to have come into operation,
as the case may be -

- (a) in relation to a member who satisfies the Director-General that he requested in writing before
21 September 1987 that a period be allowed as pensionable service, which request could not be

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- considered by the Director-General before that date through no fault of the member concerned, on the date immediately following the date on which the member's request is approved or rejected by the Director-General, as the case may be;
- (b) in relation to any other member, on 21 September 1987.”

RSA Government Notice R.1181 of 1989 (RSA GG 11920)
 came into force on date of publication: 9 June 1989

RSA Government Notice R.2355 of 1989 (RSA GG 12163)
 deemed to have come into force in relevant part on 31 March 1986;
 amends only the Afrikaans text of the regulations

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Definitions

1. (1) In these regulations, unless the context otherwise indicates -

“compound interest” means interest compounded annually on the 31st day of March;

“dependant” means any person designated for the purposes of these regulations by the Secretary as a dependant of a member or pensioner, as the case may be;

“factor D” means factor D of the special formula;

“other fund” means -

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- (a) any pension or provident fund or scheme which is administered by or under the control of the Minister under any other law than the Act and to which its members contribute;
- (b) the New Railways and Harbours Superannuation Fund; and
- (c) a similar fund;

“pensionable age” means the age of 60 years;

“pensionable emoluments” means the amount of a member’s pay and allowances which the Secretary approved with the concurrence of the Treasury, either in general or in a particular case or class or category of cases;

“pensionable service”, in relation to a member, means pensionable service referred to in regulation 4;

“section” means a section of the Act;

“similar fund” means any fund or scheme which the Minister, after consultation with the management of such pension fund or scheme, approved for the purposes of this Act on the terms and conditions. agreed upon by the Minister and the management of such fund or scheme;

“the Act” means the Temporary Employees Pension Fund Act, 1979 (Act 75 of 1979);

“the special formula”, in relation to any matter to be calculated in accordance with the special formula, means -

$$R \times Z \times N \times D$$

in which -

factor R represents ,05;

factor Z represents the member’s annual pensionable emoluments during the last three years of his pensionable service or during the whole period of such service, whichever is the shorter period;

factor N represents the period of the member’s pensionable service; and

factor D shall be determined by subtracting a number calculated in accordance with the following table from 10 000 and dividing the result by 10 000:

TABLE

<i>Completed months of pensionable service</i>	<i>Calculation of number</i>
0 to 36	0;
37 to 120.....	0 plus 26 for each completed month of pensionable service in excess of 36 months;
121 to 240.....	2 184 plus 17 for each completed month of such service in excess of 120 months;
241 to 360.....	4 224 plus 11 for each completed month of such service in excess of 240 months;

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361 to 480.....	5	544 plus 7 for each completed month of such service in excess of 360 months;
481 and over.....	6	384 plus 5 for each completed month of such service in excess of 480 months.

“the qualifying period” means the period from the day on which the service of any person referred to in section 5(2)(a) and (b) commenced up to and including the last day of the month in which he completed two years of service, including -

- (a) any period of leave of absence without pay granted to such employee in terms of any law relating to his conditions of service; or
- (b) any period of absence without pay not exceeding 120 days, or such longer period as the Secretary may approve, which could not be granted in terms of such law;

and any word to which any meaning has been assigned in the Act shall have that meaning.

(2) For the purposes of these regulations, in the calculation of any benefit payable to or in respect of a member who has less than one year’s pensionable service to his credit, the average annual pensionable emoluments of such member shall be deemed to be an amount which shall be calculated in accordance with the formula $\frac{A}{B} \times C$, in which formula -

A represents the total amount of the pensionable emoluments which the member concerned received during the whole period of his pensionable service;

B represents the number of days during which the member concerned contributed to the Fund; and

C represents 365.

Commencement

(3) Regulation 1 shall come into operation or shall be deemed to have come into operation, as the case may be -

- (a) in relation to a member who satisfies the Director-General that he requested in writing before 21 September 1987 that a period be allowed as pensionable service, which request could not be considered by the Director-General before that date through no fault of the member concerned, on the date immediately following the date on which the member's request is approved or rejected by the Director-General, as the case may be;
- (b) in relation to any other member, on 21 September 1987.

[Subregulation (3) is inserted by GN R.1181/1989. The directions for the placement of this new provision are not entirely clear; the directions refer to an amendment to regulation 1 but then direct the insertion of a new regulation 3 instead of a new subregulation (3). The insertion as placed above appears to be what was intended.]

Membership

2. (1) Subject to the provisions of subregulation (2), no person shall become or remain a member of the Fund -

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- (a) until he has completed the qualifying period;
- (b) if he is remunerated solely by fees or allowances;
- (c) if his employment is, in the opinion of the Secretary, of a casual or a seasonal nature;
- (d) while he is employed under a contract explicitly providing for the payment of a benefit at the expiry of that contract.

(2) The Secretary in his discretion may -

- (a) exempt any person or any group or category of persons from the provisions of subregulation (1)(a);
- (b) approve that any person or any member of a group or category of persons may become a member of the Fund from a date earlier than the date on which his qualifying service terminates.

(3) Any member shall cease to be a member if-

- (a) his service terminates or is terminated for a reason mentioned in regulations 8 to 11, inclusive;
- (b) he ceases to be in employment or to be a member as referred to in section 5(2)(a) and (b).

(4) Any member who is seconded for service, as referred to in section 8(2)(g), shall remain a member if he, or the government, board, institution, establishment, body or person to which he has been seconded undertakes in writing to pay any amount or contribution which shall be payable in terms of the regulations by the member or revenue to the Fund and the Secretary approves his continued membership.

[There should be a comma after the word “seconded” to offset the preceding phrase properly.]

Contributions

3. (1) (a) Subject to the provisions of paragraph (c), any member shall contribute to the Fund at a rate of 5 per cent of his pensionable emoluments from the date on which he becomes a member up to and including the date on which his membership terminates.
- (b) The contributions of a member who is on leave with less than full pay or is suspended from duty shall during such leave or suspension be calculated on his full pensionable emoluments.
 - (c) Notwithstanding the provisions of paragraph (b), a member shall not contribute in respect of a period -
 - (i) during which he was absent on leave without pay or was suspended from duty and his membership of the Fund terminated or was terminated immediately after the said period;

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- (ii) of leave without pay or suspension if such period exceeds 120 days.
- (d) Any contribution in terms of this subregulation shall be deducted from the salary of the member monthly or in such manner and at such times and in such instalments as the Secretary may determine, and be paid to the Fund.
- (2) There shall be paid from revenue to the Fund -
 - (a) from 1 October 1979 an amount equal to the amount which a member contributes in terms of subregulation (1); and
 - (b) from 1 April 1980 an amount equal to twice the amount which a member contributes to the Fund in terms of subregulation (1).
- (3) (a) Any amount, except a contribution in terms of subregulation (1), owing to the Fund by a member may, in the discretion of the Secretary but subject to the provisions of paragraph (b), be paid by the member in cash or deducted from his salary monthly or at such other times as the Secretary may determine, in accordance with such terms and conditions and in such instalments as the Secretary may determine.
- (b) In determining the said terms, conditions and instalments the Secretary shall take into consideration that any amount so owing shall have been settled in full on the date on which the member concerned reaches the pensionable age.
- (4) Any amount owing to the Fund by a member at the time of his death shall be set off against any gratuity payable to the dependants or the estate of such member.

Pensionable service

4. (1) Subject to the provisions of subregulations (3) and (4) "pensionable service" in relation to a member -
- (a) means any period which immediately prior to the fixed date was reckoned or allowed as pensionable service in terms of a regulation in terms of a repealed Act;
 - (b) means service in respect of which such member contributes or contributed to the Fund and in respect of which no benefit was paid or was payable from the Fund in terms of these regulations;
 - (c) means any period which is reckoned or allowed as pensionable service in terms of these regulations;
 - (d) in the case of a dormant member, except a dormant member referred to in section 6, includes the period from the date on which the member concerned became a dormant member up to and including the date immediately preceding the fixed date.
 - (e) who became an employee of the Government of the Republic under section 2 (1) of the Simonstown Naval Base Employees' Transfer Act, 1956 (Act 72 of 1956), includes -
 - (i) his period of service as such an employee immediately prior to the date on which he became a member of a previous fund; and

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- (ii) any period of service rendered by him while he was an employee in the service of the Government of the United Kingdom.

[Paragraph (e) is inserted by GN R.2491/1980 with retrospective effect from 1 October 1979.]

- (2) A period of pensionable service shall -
 - (a) be calculated by the year and portion of a year. which portion shall be determined according to the relation which the number of days in that portion bears to 365 days;
 - (b) be deemed not to have been interrupted by a period during which the member was absent on leave without payor was suspended from duty and in respect of which he did not contribute to the Fund.
- (3) (a) If a member's service terminates or is terminated for a reason and under the circumstances mentioned in regulations 10 and 11(2), any period reckoned as pensionable service in terms of regulation 5(1)(b)(iii) and (iv) shall -
 - (i) be deemed not to have been so reckoned; and
 - (ii) not be taken into account in the calculation of any benefit payable to the member or his estate, as the case may be.

[Paragraph (a) is amended by GN R.2691/1983 with retrospective effect from 1 October 1979.]

- (b) Any amount paid by such member in respect of any period which is no longer reckoned as pensionable service in terms of paragraph (a) shall be refunded by the Fund to the member or to his estate, as the case may be.

(4) If a member's service terminates or is terminated for any other reason or under any other circumstances than the reason or circumstances referred to in subregulation (3) (a) and such member, on the date on which his services so terminate or are terminated, owes any amount to the Fund in respect of the reckoning or the allowance of any period as pensionable service and this debt, in the opinion of the Secretary, cannot be settled in full by that date, only such part of the said period of pensionable service shall, for the purposes of these regulations, be reckoned or allowed as is calculated according to the formula -

$$\frac{A \times C}{B}$$

in which formula -

A represents the relevant period reckoned or allowed as pensionable service;

B represents the total amount for which the member was liable at the time when the service concerned was reckoned or allowed as pensionable service;

C represents the total amount which was paid in settlement of the said liability on the date the member's service terminates or is terminated.

Recognition of certain periods as pensionable service

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5. (1) Subject to the provisions of these regulations -
- (a) any period of uninterrupted service or any part of such period during which a member immediately prior to the date on which he became a member of the Fund or a previous fund and in respect of which he did not contribute to a previous fund or the Fund;
 - (b) any period or part of a period -
 - (i) during which a member was absent on leave without pay or was suspended from duty and in respect of which he did not contribute to the Fund;
 - (ii) of previous pensionable service in respect of which a member contributed to the Fund or a previous fund or another fund and in respect of which a benefit other than a gratuity or an annuity was paid to him or is payable to him;
 - (iii) which is not a period of service referred to in subparagraphs (i) and (ii) and which follows on the date on which a member attained the age of 18 years;

[Paragraph (iii) is amended by GN R.2491/1980 with retrospective effect from 1 October 1979 to change the age from 18 to 16 and then amended by GN R.2123/1987 to change the age back to 18.]

- (iv) of previous pensionable service in respect of which a member contributed to the Fund, a previous fund or another fund and in respect of which a gratuity or an annuity was paid to him or is payable to him;

[Paragraph (iv) is inserted by GN R.2691/1983.]

may at the written request of the member concerned and in the discretion of the Secretary be allowed as pensionable service.

(2) No previous pensionable service shall be allowed as pensionable service in terms of subregulation (1)(b)(ii) if a period of seven years has elapsed between the date on which the benefit referred to in that subregulation was paid and the date on which the written request mentioned in subregulation (1) is received by the Secretary, unless the said member submits documentary proof, as determined by the Secretary, of such previous pensionable service and of the amount of such benefit to the Secretary.

Payment in respect of pensionable service

6. (1) There shall, in respect of pensionable service which is reckoned as pensionable service in terms of regulation 5(1)(a), be paid by the member to the Fund -
- (a) an amount calculated at three times the said contributions;
 - (b) interest calculated at $2\frac{3}{4}$ per cent per annum on the amount referred to in paragraph (a) in respect of each year or part of a year of such pensionable service;
 - (c) compound interest calculated at $5\frac{1}{2}$ per cent on the total of the amounts referred to in paragraphs (a) and (b) from the date on which the member concerned became a member of the Fund or a previous fund up to and including the date the said amounts are paid.

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(2) There shall, in respect of pensionable service which is allowed as pensionable service in terms of regulation 5(1)(b)(i) -

- (a) be paid from revenue to the Fund -
 - (i) an amount calculated at three times the assessed contributions;
 - (ii) interest calculated at 2¾ per cent per annum on the amount referred to in subparagraph (1) in respect of each year or part of a year of such pensionable service; and
 - (iii) compound interest calculated at 5½ per cent on the total of the amounts referred to in subparagraphs (i) and (ii), from the date immediately following on the date on which the period of absence or suspension from duty in question expired up to and including the date on which the said amounts are paid;
- (b) be paid by the member concerned to revenue an amount equal to the assessed contributions.

(3) A member referred to in regulation 5(1)(b)(ii) shall, in respect of pensionable service which is allowed as pensionable service in terms of that regulation, refund to the Fund the benefit referred to in that regulation together with compound interest thereon calculated at 5½ per cent from the date on which the said benefit was paid to him up to and including the date on which the said benefit is so repaid to the Fund.

(4) There shall, in respect of pensionable service which is allowed as pensionable service in terms of regulation 5(1)(b)(iii) and (iv), be paid to the Fund by the member concerned -

- (a) an amount which is calculated in accordance with the formula -

$$n \times S \times F(x)$$

in which formula -

n represents the period in years which shall be reckoned as pensionable service and any portion of a year shall be determined according to the proportion which the number of days in that portion of a year bears to 365 days;

S represents yearly pensionable emoluments on date of application; and

F(x) represents a factor determined in accordance with the Annexure to these regulations; plus

- (b) compound interest, at the rate of 12 per cent per year, as from the date on which the amount calculated in accordance with the said formula is payable, up to the date on which it is paid.

[Subregulation (4) is amended by GN R.2691/1983, and substituted by R.2123/1987 and then by GN R.418/1988 with retrospective effect from 21 September 1987.]

- (5) For the purposes of -

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- (a) subregulation (1), “assessed contributions” means 5 per cent of the member’s annual pensionable emoluments on the first day of the period which is so reckoned as pensionable service multiplied by the said period of service;
- (b) subregulation (2), “assessed contributions” means 5 per cent of a member’s annual pensionable emoluments on the date immediately following on the date on which the period of leave or suspension referred to in regulation 5(1)(b)(i) expired, multiplied by the period of such leave or suspension, as the case may be, and by factor D;
- (c)

[Paragraph (c) is amended by GN R.2691/1983 and deleted by GN R.192/1988.]

Transfer from or to other funds

7. (1) Subject to the provisions of subregulation (3), any person who was a member of another fund and who, immediately after termination of his membership of that other fund or after such break as the Secretary in his discretion may condone, becomes a member of the Fund shall, with effect from the date on which he so becomes a member, contribute to the Fund in term of regulation 3(1) and his pensionable service with such other fund shall be reckoned as pensionable service, and there shall be paid from such other fund to the Fund -

- (a) an amount calculated at three times the amount which is calculated in accordance with the special formula in respect of the uninterrupted period of pensionable service of the member concerned in terms of the rules or regulations of such other fund;
- (b) interest calculated at 2¾ per cent per annum on the amount referred to in paragraph (a) in respect of each year or portion of a year of the period of such pensionable service;
- (c) compound interest calculated at 5½ per cent per annum on the total of the amounts referred to in paragraphs (a) and (b) from the date on which the membership of the member of such other fund is terminated up to and including the date on which the said amounts are paid.

(2) If a member referred to in subregulation (1) owes an amount to any other fund in respect of his pensionable service with such other fund the amount owing shall be deducted by the said other fund from an amount which is owing to the Fund in terms of the said subregulation, and all rights of the said other fund to the amount owing shall vest in the Fund as if it had been due to the Fund in the first place.

- (3) (a) If the amount standing to the credit of a member in the Associated Institutions Provident Fund, established in terms of regulations promulgated under Government Notice R. 2361 of 31 December 1971, is less than the amount which shall be paid from the said Provident Fund to the Fund in terms of subregulation (1) in respect of such member, the part of his pensionable service with the said Provident Fund which shall for the purposes of subregulation (1) be reckoned as pensionable service shall be determined according to the formula -

$$\frac{A \times C}{B}$$

in which formula -

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A represents the period of his pensionable service as member of the said Associated Institutions Provident Fund;

B represents the total amount payable in terms of subregulation (1);

C represents the amount standing to the member's credit as aforementioned.

(b) Paragraph (a) shall not apply to any member who undertakes in writing to pay to the Fund the difference between the total amount payable in terms of subsection (1) and the amount standing to his credit in the said Provident Fund.

(4) (a) If a member immediately after the termination of his membership of the Fund or after a break which is condoned for the purposes of another fund becomes a member of such other fund and he is obliged to reckon his pensionable service as pensionable service for the purposes of such other fund, there shall be paid from the Fund to such other fund -

(i) the amount which such other fund requires to reckon his pensionable service with the Fund as pensionable service for the purposes of such other fund; and

(ii) compound interest calculated on the amount referred to in subparagraph (i) at the rate determined by such other fund, but not exceeding 5½ per cent per annum, from the date immediately following on the last day on which the member contributed to the Fund to the date on which the said amount is paid to the other fund concerned.

(b) Any amount which is owing by such member to the Fund shall be deducted from the amount referred to in paragraph (a)(i).

(5) Any break which is condoned in terms of subregulation (1) shall not be reckoned as pensionable service unless such period is allowed as pensionable service in terms of regulation 5(1)(b)(iii).

Retirement prior to 10 years' pensionable service

8. (1) If a member who has less than 10 years' pensionable service to his credit -

(a) is retired or discharged -

(i) on account of ill-health not occasioned by his own fault;

(ii) owing to the abolition of his post or the reorganisation of the department, administration, organisation, institution or body in which he is employed;

(iii) on the ground that his discharge will promote efficiency in the department, administration, organisation, institution or body in which he is employed;

(iv) on account of his incapacity to carry out his duties efficiently;

(v) under section 16(4) of the Public Service Act, 1984 (Act 111 of 1984);

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[Subparagraph (v) is inserted by GN R.257/1986 with retrospective effect from 1 January 1985. In Namibia, the Public Service Act 13 of 1995 was preceded by the Public Service Act 2 of 1980, which was originally named the Government Service Act 2 of 1980.]

- (b) and his service terminates -
 - (i) owing to the expiry of his service contract:
 - (ii) after attaining the pensionable age;

there shall be paid to him out of the Fund a gratuity which shall be calculated at 15½ per cent of such member’s annual pensionable emoluments on his last working day multiplied by the period of his pensionable service.

(2) If a member who has not yet attained the pensionable age is retired or discharged for a reason mentioned in subregulation 1(a)(i) to (iii), inclusive, the amount of the gratuity which is payable to him in terms of subregulation (1) shall be increased by one-third of the said amount.

(3) Any benefit purporting to have been paid under this regulation to any member discharged under section 14 (9) of the Public Service Act, 1957, shall be deemed to be hereby confirmed.

[Subregulation (3) is inserted by GN R.257/1986. The “Administration of South West Africa” and the “Secretary for South West Africa” were removed from the coverage of the Public Service Act 54 of 1957 by RSA Proc. R 112/1980 (RSA GG 7097). The public service in South West Africa was then governed by the Government Service Act 2 of 1980 (OG 4116), which was re-named the Public Service Act 2 of 1980 and replaced by the Public Service Act 13 of 1995.]

Retirement after 10 years’ pensionable service

9. (1) If a member who has at least 10 years’ pensionable service to his credit retires or is retired or discharged on account of a reason mentioned in regulation 8(1) there shall be paid to him out of the Fund an annuity calculated according to the formula -

$$\frac{A \times C}{B} \times D$$

in which formula -

- A represents the member’s annual pensionable emoluments on his last working day;
- B represents 40;
- C represents the period of the member’s pensionable service;
- D represents R300.

(2) For the purposes of the calculation of an annuity in terms of subregulation (1), the period of pensionable service of a member, except a member to whom compensation has been awarded in terms of section 11 of the General Pensions Act, 1979 (Act 29 of 1979), who has not yet attained the pensionable age and who retired or discharged on account of a reason mentioned in regulation 8(1)(a)(i), (ii) and (iii) shall be increased by a period which is equal to one-third of the period of his pensionable service or by a period which is equal to the period between the date on which he is so retired or discharged and the date on which he will attain the pensionable age,

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whichever is the shorter period: Provided that the period so added to a member's pensionable service shall not exceed five years.

(3) Any benefit purporting to have been paid under this regulation to any member discharged under section 14(9) of the Public Service Act, 1957, shall be deemed to be hereby confirmed.

[Subregulation (3) is inserted by GN R.257/1986. The "Administration of South West Africa" and the "Secretary for South West Africa" were removed from the coverage of the Public Service Act 54 of 1957 by RSA Proc. R 112/1980 (RSA GG 7097). The public service in South West Africa was then governed by the Government Service Act 2 of 1980 (OG 4116), which was re-named the Public Service Act 2 of 1980 and replaced by the Public Service Act 13 of 1995.]

Benefits on resignation or discharge

10. Any member who has not attained the pensionable age and who resigns from his employment or is discharged therefrom on account of misconduct or on account of ill health which was occasioned by his own fault or on account of any reason not specifically mentioned in these regulations shall, subject to the provisions of regulation 4(3), be entitled to the payment of an amount which is calculated in accordance with the special formula, plus interest calculated at the rate of 2½ per cent on the said amount for each completed year of pensionable service.

Benefits on the death of a member or a pensioner

11. (1) If any member who has less than 10 year's pensionable service to his credit dies, there shall be paid to the dependants of the member whom the Secretary designates an amount which is equal to the member's annual pensionable emoluments at the date of his death.

[The phrase "10 year's" should be "10 years", as in regulation 12(1)(a) below.]

(2) If a member referred to in subregulation (1) dies and the Secretary does not designate any dependant there shall, subject to the provisions of regulation 4(3), be paid to his estate a benefit which shall be calculated if the member had resigned from his employment with effect from the date of his death and there shall be no further claim against the Fund.

(3) If a member who has more than 10 years' pensionable service to his credit dies there shall be paid to his dependants designated by the Secretary, or to the member's estate, or to both such dependants and such estate, a gratuity which is equal to five times the annuity which would have been payable to him in terms of regulation 9(1) if he had been retired on account of ill health immediately before his death.

(4) If a pensioner who was a member of the Fund or a previous fund dies within a period of five years after he retired or was retired or discharged on pension, there shall be paid to his dependants designated by the Secretary or to his estate or to both such dependants and such estate a gratuity which is equal to the total of the annuity which would have been paid to the pensioner during the period from the first day of the month immediately following the date of his death up to and including the last day of the month in which the said period of five years expires, had he not died.

(5) Any gratuity, payable in terms of this regulation -

(a) to the dependants of a member or a pensioner shall be divided among them in such proportions as the Secretary may determine;

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- (b) to the dependants and the estate of a member or pensioner shall be divided among such dependants and such estate in the proportions the Secretary may determine.

Widows' pensions

12. (1) (a) If a member with more than 10 years' pensionable service to his credit dies and is survived by a widow there shall be paid to such widow a widow' pension which is equal to one-half of the annuity calculated in accordance with the formula

[The phrase "a widow' pension" should be a "widow's pension".]

- (b) For the purposes of paragraph (a), in the case of a member who dies before attaining the pensionable age, "pensionable service" shall include the period from the date on which the member died up to and including the date on which he would have attained the pensionable age if he had not died.

- (2) If a pensioner dies and is survived by a widow, there shall be paid to such widow a widow's pension which -

- (a) if a consolidated annuity was payable to the pensioner in terms of section 4 immediately before his death, is equal to one-half of such consolidated annuity;
- (b) if an annuity was payable to the pensioner in terms of regulation 9 on the date of his death, is equal to one-half of such annuity.

- (3) For the purposes of subregulation (2)(b) "annuity" shall include any increase in such annuity as well as any bonus or allowance in terms of section 8 of the General Pensions Act, 1979 (Act 29 of 1979).

- (4) Any widow's pension which is payable to a widow in terms of this regulation -

- (a) shall not be affected by her remarriage;
- (b) shall be payable with effect from the first day of the month immediately following the date on which the member or pensioner concerned dies.

Payment of annuities

13. Notwithstanding anything to the contrary in any law contained, any annuity which is payable in terms of these regulations shall be paid in equal monthly instalments on or before the last day of each month.

Management, control and accounts

14. (1) The Director-General shall manage the business of the Fund, and the costs connected therewith or with any actuarial investigation or valuation or matters incidental thereto shall be paid from moneys voted for this purpose by Parliament, unless the Minister, with the concurrence of the Minister of Finance, determines that the relevant cost or any part thereof shall be paid out of the Fund.

[Subregulation (1) is substituted by R.443/1985 and again by GN R.192/1988 with retrospective effect from 1 March 1985.]

REGULATIONS
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Regulations under the Temporary Employees Pension Fund Act, 1979

(2) For the purposes of this regulation and of regulation 17, any amount which is owing to a member, except a member to whom an annuity is payable, shall be deemed to have become a liability of the Fund in the financial year in which the said amount is paid.

[Note that regulation 17 was deleted by GN R.192/1988.]

Investment of fund balances

15. (1) All amounts which are paid to the Fund shall be deposited with the Treasury to the credit of the Fund.

(2) Any portion of the amounts so deposited that is not required for current purposes shall for the purposes of the Public Debt Commissioners Act, 1969 (Act 2 of 1969), be deemed to be a deposit.

(3) If the interest earned by the Fund on deposits referred to in subregulation (2) in any year ending on 31 March is less than 5½ per cent of such deposits, there shall be paid from the State Revenue Fund to the Fund an amount equal to the difference between the interest which has been so earned and interest at the rate of 5½ per cent per annum on such deposits, as soon as the Auditor-General has certified the amount of such difference.

Statement of income and expenditure and balance sheet

16. (1) The Secretary shall draw up annually -

- (a) a statement which shall indicate the income and expenditure of the Fund for the year ending 31 March
- (b) a statement which shall reflect the assets and liabilities of the Fund at 31 March;

and shall make the statements available for inclusion in the report of the Auditor-General.

(2) If the statements referred to in subregulation (1) disclose a considerable decrease or a considerable increase in the balance of the Fund, the Minister may, in consultation with the Minister of Finance, take such steps as he may deem necessary or expedient.

(3) A statement on any steps which the Minister may deem necessary in terms of subregulation (2) shall be laid upon the Table in the Senate and in the House of Assembly within three months of the date on which the Minister deemed such steps necessary.

Valuation of the Fund

16A. (1) An actuary shall value the assets and liabilities of the Fund once every three years at a date determined by the Director-General and shall report to the Director-General on any surplus or deficit his investigation may reveal.

(2) If the actuary certifies in such a report that there is a substantial surplus or a substantial deficit, the Minister may, with the concurrence of the Minister of Finance, take such steps as he may deem necessary or expedient.

[Regulation 16A is inserted by GN R.192/1988 with retrospective effect from 1 March 1986.]

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17.

[Regulation 17 is deleted by GN R.192/1988.]

Date of commencement

18. These regulations shall come into operation on the fixed date.

[The “fixed date” is the date of commencement of the underlying Act, which was 1 October 1979. See the definition of “fixed date” in section 1 of the Act.]

ANNEXURE

[Annexure is inserted by GN R.418/1988 with retrospective effect from 21 September 1987.]

DETERMINATION OF FACTOR F(x): REGULATION 6(4)

Age of member on his next birthday (year)	Factor (Fx) in respect of all members
19-45	0,234
46.....	0,235
47.....	0,235
48.....	0,236
49.....	0,236
50.....	0,237
51.....	0,239
52.....	0,242
53.....	0,247
54.....	0,253
55.....	0,259
56.....	0,265
57.....	0,270
58.....	0,276
59.....	0,281
60.....	0,287
61.....	0,295
62.....	0,304
63.....	0,312
64.....	0,321
65.....	0,330