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OF SOUTH WEST AFRICA

BUITENGEWONE



OFFISIËLE KOERANT

VAN SUIDWES-AFRIKA

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No. AG. 35 Exchequer and Audit Amendment Proclamation, 1979

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PROCLAMATION

WHEREAS IT HAS BEEN ORDERED AND IS HEREBY ORDERED by the State President:

ADMINISTRATOR-GENERAL FOR THE TERRITORY OF SOUTH WEST AFRICA

(Approved by the State President on 23 November 1979)

No. AG. 35

1979

AMENDMENT OF THE EXCHEQUER AND AUDIT ACT, 1975 (ACT 66 OF 1975), THE POST OFFICE ACT, 1958 (ACT 44 OF 1958), AND THE EXECUTIVE POWERS (POSTS AND TELECOMMUNICATIONS) TRANSFER PROCLAMATION, 1978 (PROCLAMATION AG. 12 OF 1978), SO AS TO PROVIDE FOR THE TRANSFER OF THE FINANCIAL AUTHORITY RELATING TO THE OPERATION OF THE DIRECTORATE OF POSTS AND TELECOMMUNICATIONS TO THE DIRECTORATE OF FINANCE AND FOR MATTERS CONNECTED THEREWITH

WYSIGING VAN DIE SKATKIS- EN OUDITWET, 1975 (WET 66 VAN 1975), DIE POSWET, 1958 (WET 44 VAN 1958), EN DIE PROKLAMASIE OP DIE OORDRAG VAN UITVOERENDE GESAG (POS- EN TELEKOMMUNIKASIEWESE), 1978 (PROKLAMASIE AG. 12 VAN 1978), TEN EINDE VOORSIENING TE MAAK VIR DIE OORDRAG VAN DIE FINANSIELE GESAG MET BETREKKING TOT DIE WERKING VAN DIE DIREKTORAAT VAN POS- EN TELEKOMMUNIKASIEWESE AAN DIE DIREKTORAAT VAN FINANSIES EN VIR AANGELEENTHEDE WAT DAARMEE IN VERBAND STAAN

Under the powers vested in me by Proclamation 181 of 19 August 1977, I hereby make the laws set out in the Schedule.

Kragtens die bevoegdheid my verleen by Proklamasie 181 van 19 Augustus 1977, maak ek hierby die wette in die Bylae vervat.

G. van N. VILJOEN

Administrator-General Windhoek, 27 November 1979

G. van N. VILJOEN

Administrator-generaal Windhoek, 27 November 1979

SCHEDULE

Amendment of section 1 of Act 66 of 1975, as amended by section 6 of Proclamation 85 of 1979

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

- (a) by the deletion in subsection (1) of the definition of "Central Revenue Account";
- (b) by the insertion in the said subsection (1) in the definition of "revenue" after the words "this Act" of the words "or any other law"; and
- (c) by the deletion in the said definition of "revenue" of the words "the Post Office Fund and".

Substitution of section 2 of Act 66 of 1975, as substituted by section 7 of Proclamation 85 of 1979

2. The following section is hereby substituted for section 2 of the Act:

"Central Revenue Account and Post Office Account at Bank."

2. (1) There shall be maintained at the Bank —

- (a) an account to be known as the Central Revenue Account into which shall be deposited all State moneys, except revenue referred to in paragraph (b), and from which all expenditure shall be defrayed and all payments shall be made for which the Treasury may be liable; and
- (b) an account to be known as the Post Office Account into which shall be deposited —
 - (i) all revenue received by the Directorate of Posts and Telecommunications;
 - (ii) moneys received by that Directorate from any other source and which may be appropriated by a competent authority in the territory;
 - (iii) all other moneys whatever received or held by that Directorate,

and from which all expenditure shall be defrayed and all payments shall be made for which the Directorate of Posts and Telecommunications may be liable.

BYLAE

Wysiging van artikel 1 van Wet 66 van 1975, soos gewysig deur artikel 6 van Proklamasie 85 van 1979

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

- (a) deur in subartikel (1) in die omskrywing van "inkomste" na die woorde "hierdie Wet" die woorde "of 'n ander wet" in te voeg;
- (b) deur in genoemde omskrywing van "inkomste" die woorde "die Poskantoorfonds en" te skrap; en
- (c) deur in genoemde subartikel (1) die omskrywing van "Sentrale Inkomsterekening" te skrap.

Vervanging van artikel 2 van Wet 66 van 1975, soos vervang deur artikel 7 van Proklamasie 85 van 1979

2. Artikel 2 van die Wet word hierby deur die volgende artikel vervang:

"Sentrale Inkomsterekening en Poskantoorrekkening by Bank."

2. (1) Daar word by die Bank gehou —

- (a) 'n rekening met die naam die Sentrale Inkomsterekening waarin alle Staatsgeld, behalwe inkomste in paragraaf (b) bedoel, gestort word, en waaruit alle uitgawes bestry en alle betalings gedoen word waarvoor die Tesourie aanspreeklik is; en
- (b) 'n rekening met die naam die Poskantoorrekkening waarin gestort word —
 - (i) alle inkomste wat deur die Direktoraat van Pos- en Telekommunikasiewese ontvang word;
 - (ii) geldte wat daardie Direktoraat uit enige ander bron ontvang en waaroor 'n bevoegde gesag in die gebied bewilligingsbevoegdheid besit;
 - (iii) alle ander geldte hoegenaamd wat deur daardie Direktoraat ontvang of gehou word,

en waaruit alle uitgawes bestry en alle betalings gedoen word waarvoor die Direktoraat van Pos- en Telekommunikasiewese aanspreeklik is.

(2) The Directorate of Posts and Telecommunications may, for the purposes of defraying expenditure or of making payments for which it may be liable, utilize or retain on hand for utilization any moneys received without despositing such moneys in the account referred to in subsection (1)(b).

(3) (a) The Secretary for Inland Revenue shall cause the revenue of his department received from time to time, less the amount of any drawbacks or refunds, to be deposited in the Central Revenue Account referred to in subsection (1)(a).

(b) Such deposits shall be made on each appropriate working day.

(c) Returns of all such deposits shall on each appropriate working day be rendered by the Bank to the Treasury in such form as the Treasury may determine.

(4) Subject to any provisions of this Act or any other law to the contrary, no money shall be withdrawn from the accounts referred to in subsection (1) or utilized in terms of subsection (2) for the defrayment of expenditure chargeable to the Central Revenue Fund, unless the defrayment in question is in accordance with appropriation by law.”.

Repeal of section 3 of Act 66 of 1975, as substituted by section 8 of Proclamation 85 of 1979

3. Section 3 of the Act is hereby repealed.

Amendment of section 3bis of Act 66 of 1975, as inserted by section 9 of Proclamation 85 of 1979

4. Section 3bis of the Act is hereby amended —

(a) by the substitution in paragraph (b) of subsection (1) for the words “Central Revenue Account” of the words “Central Revenue Fund”; and

(b) by the substitution for subsection (2) of the following subsection:

“(2) The moneys in the account may be transferred to the Central Revenue Fund at such times and in such amounts as the Treasury may determine, to be appropriated by, or otherwise be

(2) Die Direktoraat van Pos- en Telekommunikasiewese kan vir die doeleindes van die bestryding van uitgawes of die doen van betalings waarvoor hy aanspreeklik is, en sonder om dit in die rekening in subartikel (1)(b) bedoel, te stort, enige geldte wat ontvang word, gebruik of vir gebruik voorhande hou.

(3) (a) Die Sekretaris van Binnelandse Inkomste moet die inkomste van sy departement wat van tyd tot tyd ontvang word, min die bedrag van teruggawes van regte en ander terugbetaalings, in die Sentrale Inkomsterekening in subartikel (1)(a) bedoel, laat stort.

(b) Sodanige stortings moet op elke toepaslike werkdag geskied.

(c) Opgawes van al sodanige inbetalings moet op elke toepaslike werkdag deur die Bank aan die Tesourie verstrek word in die vorm wat die Tesourie bepaal.

(4) Behoudens andersluidende bepalings van hierdie Wet of 'n ander wet, word geen geld uit die rekenings in subartikel (1) bedoel, getrek of ingevolge subartikel (2) aangewend om uitgawes te bestry wat die Sentrale Inkomstefonds ten laste kom nie, tensy die betrokke besteding ooreenkomstig bewilliging by wet geskied.”.

Herroeping van artikel 3 van Wet 66 van 1975, soos vervang deur artikel 8 van Proklamasie 85 van 1979.

3. Artikel 3 van die Wet word hierby herroep.

Wysiging van artikel 3bis van Wet 66 van 1975, soos ingevoeg deur artikel 9 van Proklamasie 85 van 1979

4. Artikel 3bis van die Wet word hierby gewysig deur —

(a) in paragraaf (b) van subartikel (1) die woorde “Sentrale Inkomsterekening” deur die woorde “Sentrale Inkomstefonds” te vervang; en

(b) deur subartikel (2) deur die volgende subartikel te vervang:

“(2) Die geld in die rekening kan op die tye en tot die bedrae wat die Tesourie bepaal na die Sentrale Inkomstefonds oorgeplaas word om ten laste van genoemde Sentrale Inkomstefonds by

disposed of under, law as a charge to the said Central Revenue Fund to meet expenditure on services in relation to the stabilization of the economic conditions and the proper regulation of the public finances in the territory.”.

Amendment of section 4 of Act 66 of 1975, as amended by section 10 of Proclamation 85 of 1979

5. Section 4 of the Act is hereby amended by the substitution in subsection (6) for the words “South West Africa Account” of the words “Central Revenue Fund”.

Amendment of section 11A of Act 66 of 1975, as inserted by section 11 of Act 94 of 1978 and amended by section 31 of Proclamation 85 of 1979

6. Section 11A of the Act is hereby amended by the substitution in subsection (3) for the words “Central Revenue Account” of the words “Central Revenue Fund”.

Substitution of section 13 of Act 66 of 1975, as amended by section 10 of Act 111 of 1977 and section 15 of Proclamation 85 of 1979

7. The following section is hereby substituted for section 13 of the Act:

“Accounts and statements.

13. (1) There shall be kept proper account of all transactions in relation to the accounts referred to in section 2(1) —

- (a) in the case of transactions in relation to the Central Revenue Account, by the Treasury; and
- (b) in the case of transactions in relation to the Post Office Account, by the Directorate of Posts and Telecommunications,

by means of systems of account-books, accounts and records approved by the Treasury after consultation with the Auditor-General.

(2) As soon as practicable after the accounts in respect of any financial year have been closed, but in any case within six months after the close of the financial year —

- (a) the Treasury shall prepare statements of —
 - (i) the Central Revenue Fund;
 - (ii) the State debt of the territory and the amount of debt created and redeemed during the financial year;

wet bewillig of andersins kragtens wet beskik te word vir die bestryding van uitgawes vir dienste met betrekking tot die stabilisering van die ekonomiese toestande en die behoorlike reëling van die openbare finansies in die gebied.”.

Wysiging van artikel 4 van Wet 66 van 1975, soos gewysig deur artikel 10 van Proklamasie 85 van 1979

5. Artikel 4 van die Wet word hierby gewysig deur in subartikel (6) die woord “Suidwes-Afrikarekening” deur die woorde “Sentrale Inkomstefonds” te vervang.

Wysiging van artikel 11A van Wet 66 van 1975, soos ingevoeg deur artikel 11 van Wet 94 van 1978 en gewysig deur artikel 31 van Proklamasie 85 van 1979

6. Artikel 11A van die Wet word hierby gewysig deur in subartikel (3) die woorde “Sentrale Inkomstrekening” deur die woorde “Sentrale Inkomstefonds” te vervang.

Vervanging van artikel 13 van Wet 66 van 1975, soos gewysig deur artikel 10 van Wet 111 van 1977 en artikel 15 van Proklamasie 85 van 1979

7. Artikel 13 van die Wet word hierby deur die volgende artikel vervang:

“Rekenings en state.

13. (1) Daar moet van alle transaksies met betrekking tot die rekenings in artikel 2(1) bedoel —

- (a) in die geval van transaksies met betrekking tot die Sentrale Inkomstrekening, deur die Tesourie; en
- (b) in die geval van transaksies met betrekking tot die Poskantoorrekening, deur die Direktoraat van Pos- en Telekommunikasiewese,

behoorlik boek gehou word deur middel van stelsels van rekeningboeke, rekenings en registers wat na oorellegpling met die Ouditeur-generaal deur die Tesourie goedgekeur is.

(2) So gou doenlik nadat die rekenings ten opsigte van 'n boekjaar afgesluit is, maar in elk geval binne ses maande na die einde van 'n boekjaar, moet —

(a) die Tesourie state opstel van —

- (i) die Sentrale Inkomstefonds;
- (ii) die Staatskuld van die gebied en die bedrag van die skuld wat gedurende die boekjaar aangegaan en gedelg is;

(iii) the interest and dividends received in the Central Revenue Fund and the interest paid therefrom on the State debt;

(iv) subject to the provisions of paragraph (b), all other moneys controlled by the Treasury;

(v) such other statements as the Auditor-General may deem necessary or desirable;

(b) the Directorate of Posts and Telecommunications shall prepare the following statements and accounts—

(i) a balance-sheet for the last day of the financial year and a revenue and expenditure account relating to the Post Office Savings Bank and National Savings Certificates referred to in sections 52 and 77A of the Post Office Act, 1958 (Act 44 of 1958), respectively;

(ii) such other statements and accounts as the Auditor-General may deem necessary or desirable.

(3) The Treasury shall within the period referred to in subsection (2), also prepare statements of the receipts under the various headings shown in the estimates of revenue on account of each of the votes shown in any appropriation Act for that year.

(4) (a) The Treasury, or as the case may be, the Directorate of Posts en Telecommunications shall transmit the statements and accounts referred to in subsections (2) and (3) to the Auditor-General for examination as soon as they have been prepared.

(b) The Directorate of Posts and Telecommunications shall transmit at the same time copies of the said statements and accounts to the Treasury.”.

Amendment of section 15 of Act 66 of 1975, as amended by section 17 of Proclamation 85 of 1979

8. Section 15 of the Act is hereby amended by the addition of the following paragraph to subsection (3):

(iii) die rente en dividende in die Sentrale Inkomstefonds ontvang en die rente daaruit op die Staatskuld betaal;

(iv) behoudens die bepalings van paragraaf (b), alle ander geld waaroor die Tesourie beheer het;

(v) sodanige ander state as wat die Ouditeur-generaal nodig of wenslik ag;

(b) die Direktoraat van Pos- en Telekommunikasiewese die volgende state en rekenings opstel —

(i) 'n balansstaat vir die laaste dag van die boekjaar en 'n inkomste- en uitgawerekening met betrekking tot die Posspaarbanks en Nasionale Spaarsertifikate in, onderskeidelik, artikels 52 en 77A van die Poswet, 1958 (Wet 44 van 1958), bedoel;

(ii) sodanige ander state en rekenings as wat die Ouditeur-generaal nodig of wenslik ag.

(3) Die Tesourie moet ook in die tydperk in subartikel (2) bedoel state opstel van die ontvangste onder die verskillende hoofde wat in die beramings van inkomste aangetoon word op rekening van elk van die begrotingsposte wat in 'n Begrotingswet vir daardie jaar aangetoon word.

(4) (a) Sodra die state en rekenings in subartikels (2) en (3) bedoel, opgestel is, moet die Tesourie of, na gelang van die geval, die Direktoraat van Pos- en Telekommunikasiewese, hulle aan die Ouditeur-generaal vir ondersoek deurstuur.

(b) Die Direktoraat van Pos- en Telekommunikasiewese moet terselfdertyd afskrifte van bedoelde state en rekenings aan die Tesourie deurstuur.”.

Wysiging van artikel 15 van Wet 66 van 1975, soos gewysig deur artikel 17 van Proklamasie 85 van 1979

8. Artikel 15 van die Wet word hierby gewysig deur die volgende paragraaf by subartikel (3) te voeg:

“(c) the vote or votes of the Directorate of Posts and Telecommunications, the person appointed as head of that Directorate.”.

“(c) die begrotingspos of -poste van die Direktoraat van Pos- en Telekommunikasiewese, die persoon wat aangestel is as die hoof van daardie Direktoraat.”.

Amendment of section 20 of Act 66 of 1975, as amended by section 31 of Proclamation 85 of 1979

9. Section 20 of the Act is hereby amended by the substitution for the words “Central Revenue Account”, wherever they occur, of the words “Central Revenue Fund”.

Wysiging van artikel 20 van Wet 66 van 1975, soos gewysig deur artikel 31 van Proklamasie 85 van 1979

9. Artikel 20 van die Wet word hierby gewysig deur die woorde “Sentrale Inkomsterekening”, oral waar dit voorkom, deur die woorde “Sentrale Inkomstefonds” te vervang.

Amendment of section 22 of Act 66 of 1975, as amended by section 31 of Proclamation 85 of 1979

10. Section 22 of the Act is hereby amended —

- (a) by the deletion in subsection (1) of the words “the Department of Posts and Telecommunications”; and
- (b) by the substitution in subsection (2) for the words “Central Revenue Account” of the words “Central Revenue Fund”.

Wysiging van artikel 22 van Wet 66 van 1975, soos gewysig deur artikel 31 van Proklamasie 85 van 1979

10. Artikel 22 van die Wet word hierby gewysig —

- (a) deur in subartikel (1) die woorde “die Departement van Pos- en Telekommunikasiewese” te skrap; en
- (b) deur in subartikel (2) die woorde “Sentrale Inkomsterekening” deur die woorde “Sentrale Inkomstefonds” te vervang.

Wysiging van artikel 24 van Wet 66 van 1975, soos gewysig deur artikel 22 van Proklamasie 85 van 1979

11. Section 24 of the Act is hereby amended by the substitution in subsection (3) for the words “Central Revenue Account” of the words “Central Revenue Fund”.

Wysiging van artikel 42 van Wet 66 van 1975, soos gewysig deur artikel 27 van Wet 48 van 1977 en artikel 27 van Proklamasie 85 van 1979

11. Artikel 24 van die Wet word hierby gewysig deur in subartikel (3) die woorde “Sentrale Inkomsterekening” deur die woorde “Sentrale Inkomstefonds” te vervang.

12. Artikel 42 van die Wet word hierby gewysig —

- (a) by the deletion of subsection (3);
- (b) by the substitution in subsection (6) for the expression “subsections (1) and (3)” of the expression “subsection (1)”; and
- (c) by the deletion of subparagraph (iii) of paragraph (c) of subsection (9).

12. Artikel 42 van die Wet word hierby gewysig —

- (a) deur subartikel (3) te skrap;
- (b) deur in subartikel (6) die uitdrukking “subartikels (1) en (3)” deur die uitdrukking “subartikel (1)” te vervang; en
- (c) deur subparagraph (iii) van paragraaf (c) van subartikel (9) te skrap.

Wysiging van artikel 47 van Wet 66 van 1975, soos gewysig deur artikel 27 van Wet 48 van 1977

13. Section 47 of the Act is hereby amended by the deletion of the words “the Department of Posts and Telecommunications”, wherever they occur.

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

13. Artikel 47 van die Wet word hierby gewysig deur die woorde “die Departement van Pos- en Telekommunikasiewese”, oral waar dit voorkom, te skrap.

14. Artikel 48 van die Wet word hierby gewysig deur paragraaf (c) van subartikel (1) te skrap.

Amendment of section 47 of Act 66 of 1975, as amended by section 27 of Act 48 of 1977

13. Section 47 of the Act is hereby amended by the deletion of the words “the Department of Posts and Telecommunications”, wherever they occur.

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

14. Section 48 of the Act is hereby amended by the deletion of paragraph (c) of subsection (1).

Substitution of expression "account referred to in section 3(1)" in Act 66 of 1975

15. The Act is hereby amended by the substitution for the expression "account referred to in section 3(1)", wherever it occurs, of the expression "Central Revenue Fund".

Amendment of section 1 of Act 44 of 1958, as amended by section 1 of Act 56 of 1973, section 1 of Act 13 of 1974 and section 1 of Act 113 of 1976

16. Section 1 of the Post Office Act, 1958, is hereby amended by the deletion of the definitions of "Bank", "Fund", "Post Office Appropriation Act" and "revenue".

Repeal of section 2A of Act 44 of 1958, as inserted by section 3 of Act 113 of 1976

17. Section 2A of the Post Office Act, 1958, is hereby repealed.

Amendment of section 2B of Act 44 of 1958, as inserted by section 3 of Act 113 of 1976

18. Section 2B of the Post Office Act, 1958, is hereby amended by the deletion of paragraphs (k), (l), (m), (n), (o), (p), (q), (r) and (s) of subsection (1), and of subsection (4).

Repeal of section 2C of Act 44 of 1958, as inserted by section 3 of Act 113 of 1976

19. Section 2C of the Post Office Act, 1958, is hereby repealed.

Amendment of section 12A of Act 44 of 1958, as inserted by section 5 of Act 113 of 1976

20. Section 12A of the Post Office Act, 1958, is hereby amended by the deletion of subsection (2).

Repeal of sections 12B, 12C, 12D, 12E, 12F, 12G, 12H, 12I, 12J, 12K, 12L, 12M, 12N, 12O, 12P, 12Q, 12R and 12S of Act 44 of 1958, as inserted by section 5 of Act 113 of 1976

21. Sections 12B, 12C, 12D, 12E, 12F, 12G, 12H, 12I, 12J, 12K, 12L, 12M, 12N, 12O, 12P, 12Q, 12R and 12S of the Post Office Act, 1958, are hereby repealed.

Substitution of section 52 of Act 44 of 1958

22. The following section is hereby substituted for section 52 of the Post Office Act, 1958:

52. There is hereby established a post office savings bank to be known as the Post Office Savings Bank of South West Africa."

"Establishment of Post Office Savings Bank of South West Africa."

Vervanging van uitdrukking "rekening bedoel in artikel 3(1)" in Wet 66 van 1975

15. Die Wet word hierby gewysig deur die uitdrukking "rekening bedoel in artikel 3(1)", oral waar dit voorkom, deur die uitdrukking "Sentrale Inkomstefonds" te vervang.

Wysiging van artikel 1 van Wet 44 van 1958, soos gewysig deur artikel 1 van Wet 56 van 1973, artikel 1 van Wet 13 van 1974 en artikel 1 van Wet 113 van 1976

16. Artikel 1 van die Poswet, 1958, word hierby gewysig deur die omskrywings van "Bank", "Fonds", "inkomste" en "Poskantoorbegrotingswet" te skrap.

Herroeping van artikel 2A van Wet 44 van 1958, soos ingevoeg deur artikel 3 van Wet 113 van 1976

17. Artikel 2A van die Poswet, 1958, word hierby herroep.

Wysiging van artikel 2B van Wet 44 van 1958, soos ingevoeg deur artikel 3 van Wet 113 van 1976

18. Artikel 2B van die Poswet, 1958, word hierby gewysig deur paragrawe (k), (l), (m), (n), (o), (p), (q), (r) en (s) van subartikel (1), en subartikel (4) te skrap.

Herroeping van artikel 2C van Wet 44 van 1958, soos ingevoeg deur artikel 3 van Wet 113 van 1976

19. Artikel 2C van die Poswet, 1958, word hierby herroep.

Wysiging van artikel 12A van Wet 44 van 1958, soos ingevoeg deur artikel 5 van Wet 113 van 1976

20. Artikel 12A van die Poswet, 1958, word hierby gewysig deur subartikel (2) te skrap.

Herroeping van artikels 12B, 12C, 12D, 12E, 12F, 12G, 12H, 12I, 12J, 12K, 12L, 12M, 12N, 12O, 12P, 12Q, 12R en 12S van Wet 44 van 1958, soos ingevoeg deur artikel 5 van Wet 113 van 1976

21. Artikels 12B, 12C, 12D, 12E, 12F, 12G, 12H, 12I, 12J, 12K, 12L, 12M, 12N, 12O, 12P, 12Q, 12R en 12S van die Poswet, 1958, word hierby herroep.

Vervanging van artikel 52 van Wet 44 van 1958

22. Artikel 52 van die Poswet, 1958, word hierby deur die volgende artikel vervang:

52. Daar word hierby 'n posspaarbank met die naam die Posspaarbank van Suidwes-Afrika ingestel."

"Instelling van Posspaarbank van Suidwes-Afrika."

Amendment of section 58A of Act 44 of 1958, as inserted by section 5 of Act 1 of 1978

23. Section 58A of the Post Office Act, 1958, is hereby amended by the substitution in subsection (4) for the expression "paragraph (i) of section 10(1) of the Income Tax Act, 1962 (Act No. 58 of 1962)" of the expression "paragraph (i)(i) and (ii) of section 13(1) of the Income Tax Ordinance, 1974 (Ordinance 5 of 1974)".

Amendment of section 76A of Act 44 of 1958, as inserted by section 27 of Act 113 of 1976

24. Section 76A of the Post Office Act, 1958, is hereby amended by the substitution for the word "revenue", wherever it occurs, of the words "The Central Revenue Fund".

Amendment of section 77A of Act 44 of 1958, as inserted by section 13 of Act 13 of 1974

25. Section 77A of the Post Office Act, 1958, is hereby amended —

- (a) by the substitution in subsection (1) for the words "Postmaster-General may from time to time, with the approval of the Minister in the case of each issue," of the words "Treasury may from time to time";
- (b) by the deletion of subsection (6);
- (c) by the substitution for the words "Minister in consultation with the Minister of Finance", wherever they occur, of the word "Treasury"; and
- (d) by the addition of the following subsection:

" (7) In this section "Treasury" means the Treasury as defined in section 1 of the Exchequer and Audit Act, 1975 (Act 66 of 1975).".

Repeal of section 77C of Act 44 of 1958, as inserted by section 13 of Act 13 of 1974

26. Section 77C of the Post Office Act, 1958, is hereby repealed.

Amendment of section 77D of Act 44 of 1958, as inserted by section 13 of Act 13 of 1974 and substituted by section 30 of Act 113 of 1976

27. Section 77D of the Post Office Act, 1958, is hereby amended by the substitution for the word "Fund" of the words "Central Revenue Fund".

Wysiging van artikel 58A van Wet 44 van 1958, soos ingevoeg deur artikel 5 van Wet 1 van 1978

23. Artikel 58A van die Poswet, 1958, word hierby gewysig deur in subartikel (4) die uitdrukking "paragraaf (i) van artikel 10(1) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962)" deur die uitdrukking "paragraaf (i)(i) en (ii) van artikel 13(1) van die Inkomstebelastingordonnansie, 1974 (Ordonnansie 5 van 1974)" te vervang.

Wysiging van artikel 76A van Wet 44 van 1958, soos ingevoeg deur artikel 27 van Wet 113 van 1976

24. Artikel 76A van die Poswet, 1958, word hierby gewysig deur die woord "inkomste", oral waar dit voorkom, deur die woorde "die Sentrale Inkomstefonds" te vervang.

Wysiging van artikel 77A van Wet 44 van 1958, soos ingevoeg deur artikel 13 van Wet 13 van 1974

25. Artikel 77A van die Poswet, 1958, word hierby gewysig —

- (a) deur in subartikel (1) die woorde "Posmeester-generaal met die goedkeuring van die Minister in die geval van elke uitgifte," deur die woorde "Tesorie" te vervang;
- (b) deur subartikel (6) te skrap;
- (c) deur die woorde "Minister in oorleg met die Minister van Finansies", oral waar dit voorkom, deur die woorde "Tesorie" te vervang; en
- (d) deur die volgende subartikel by te voeg:
" (7) In hierdie artikel beteken "Tesorie" die Tesourie soos in artikel 1 van die Skatkis- en Ouditwet, 1975 (Wet 66 van 1975), omskryf.".

Herroeping van artikel 77C van Wet 44 van 1958, soos ingevoeg deur artikel 13 van Wet 13 van 1974

26. Artikel 77C van die Poswet, 1958, word hierby herroep.

Wysiging van artikel 77D van Wet 44 van 1958, soos ingevoeg deur artikel 13 van Wet 13 van 1974 en vervang deur artikel 30 van Wet 113 van 1976

27. Artikel 77D van die Poswet, 1958, word hierby gewysig deur die woorde "Fonds" deur die woorde "Sentrale Inkomstefonds" te vervang.

Amendment of section 78 of Act 44 of 1958, as substituted by section 33 of Act 113 of 1976

28. Section 78 of the Post Office Act, 1958, is hereby amended by the substitution in subparagraph (i) of paragraph (a) of subsection (1B) for the words "South African Broadcasting Corporation" of the words "South West African Broadcasting Corporation".

Amendment of section 79 of Act 44 of 1958, as substituted by section 43 of Act 63 of 1975

29. Section 79 of the Post Office Act, 1958, is hereby amended by the substitution for the expression "12, 14 and 15 of the Expropriation Act, 1975" of the expression "9, 11 and 12 of the Expropriation Ordinance, 1978".

Amendment of section 119A of Act 44 of 1958, as inserted by section 49 of Act 113 of 1976

30. Section 119A of the Post Office Act, 1958, is hereby amended by the deletion of paragraphs (b), (c), (d) and (e) of subsection (1), and of subsection (2).

Amendment of section 121A of Act 44 of 1958, as inserted by section 18 of Act 56 of 1973

31. Section 121A of the Post Office Act, 1958, is hereby amended by the deletion of the word "also".

Amendment of section 3 of Proclamation AG. 12 of 1978

32. Section 3 of the Executive Powers (Posts and Telecommunications) Transfer Proclamation, 1978 (hereinafter referred to as the Proclamation), is hereby amended by the deletion of subsections (1) and (2), of paragraphs (b) and (c) of subsection (3), and of subsection (5).

Repeal of section 4 of Proclamation AG. 12 of 1978

33. Section 4 of the Proclamation is hereby repealed.

Amendment of section 1 of Proclamation 85 of 1979

34. Section 1 of the Exchequer and Audit Proclamation, 1979, is hereby amended by the deletion of the definition of "Central Revenue Account".

Amendment of section 3 of Proclamation 85 of 1979

35. Section 3 of the Exchequer and Audit Proclamation, 1979, is hereby amended by the substitution in subsection (3) for the words "Central Revenue Account", wherever they occur, of the words "Central Revenue Fund".

Wysiging van artikel 78 van Wet 44 van 1958, soos vervang deur artikel 33 van Wet 113 van 1976

28. Artikel 78 van die Poswet, 1958, word hierby gewysig deur in subparagraph (i) van paragraaf (a) van subartikel (1B) die woorde "Suid-Afrikaanse Uitsaikorporasie" deur die woorde "Suidwes-Afrikaanse Uitsaikorporasie" te vervang.

Wysiging van artikel 79 van Wet 44 van 1958, soos vervang deur artikel 43 van Wet 63 van 1975

29. Artikel 79 van die Poswet, 1958, word hierby gewysig deur die uitdrukking "12, 14 en 15 van die Onteieningswet, 1975" deur die uitdrukking "9, 11 en 12 van die Onteieningsordinansie, 1978" te vervang.

Wysiging van artikel 119A van Wet 44 van 1958, soos ingevoeg deur artikel 49 van Wet 113 van 1976

30. Artikel 119A van die Poswet, 1958, word hierby gewysig deur paragrawe (b), (c), (d) en (e) van subartikel (1), en subartikel (2) te skrap.

Wysiging van artikel 121A van Wet 44 van 1958, soos ingevoeg deur artikel 18 van Wet 56 van 1973

31. Artikel 121A van die Poswet, 1958, word hierby gewysig deur die woorde "ook" te skrap.

Wysiging van artikel 3 van Proklamasie AG. 12 van 1978

32. Artikel 3 van die Proklamasie op die Oordrag van Uitvoerende Gesag (Pos- en Telekommunikasiewese), 1978 (hieronder die Proklamasie genoem), word hierby gewysig deur subartikels (1) en (2), paragrawe (b) en (c) van subartikel (3), en subartikel (5) te skrap.

Herroeping van artikel 4 van Proklamasie AG. 12 van 1978

33. Artikel 4 van die Proklamasie word hierby herroep.

Wysiging van artikel 1 van Proklamasie 85 van 1979

34. Artikel 1 van die Skatkis- en Ouditproklamasie, 1979, word hierby gewysig deur die omskrywing van "Sentrale Inkomsterekening" te skrap.

Wysiging van artikel 3 van Proklamasie 85 van 1979

35. Artikel 3 van die Skatkis- en Ouditproklamasie, 1979, word hierby gewysig deur in subartikel (3) die woorde "Sentrale Inkomsterekening", oral waar dit voorkom, deur die woorde "Sentrale Inkomstefonds" te vervang.

Amendment of section 4 of Proclamation 85 of 1979

36. Section 4 of the Exchequer and Audit Proclamation, 1979, is hereby amended by the deletion in subsection (1) of the words "and the Central Revenue Account shall be credited with those amounts".

Interpretation of expressions "Post Office Fund" and "Post Office Appropriation Act" in laws.

37. Subject to the provisions of this Proclamation a reference in any law —

- (a) to the Post Office Fund, shall be construed as a reference to the Central Revenue Fund;
- (b) to a Post Office Appropriation Act, shall be construed as a reference to an Appropriation Act as defined on the Exchequer and Audit Act, 1975 (Act 66 of 1975).

Transitional provisions

38. (1) Anything done under any provision of the Post Office Act, 1958 (Act 44 of 1958), repealed by a provision of this Proclamation, and which could have been done under a provision of the Exchequer and Audit Act, 1975 (Act 66 of 1975), as amended by any provision of this Proclamation, shall be deemed to have been done under the last-mentioned provision of the said Exchequer and Audit Act, 1975.

(2) Regulations in force immediately before the date of commencement of this Proclamation and made under sections 77B and 77E of the Post Office Act, 1958, in respect of National Savings Certificates and the Post Office Savings Bank of the Republic of South Africa, shall be deemed to have been made under those sections in respect of —

- (a) National Savings Certificates issued by the Treasury in terms of section 77A of the Post Office Act, 1958, after the date of commencement of this Proclamation; and
- (b) the Post Office Savings Bank of South West Africa referred to in section 52 of the Post Office Act, 1958, as substituted by section 24 of this Proclamation:

Provided that any reference in those regulations —

- (i) to the Department of Posts and Telecommunications, shall be construed as a reference to the Directorate of Posts and Telecommunications;
- (ii) to the Postmaster-General, shall be construed as a reference to the person appointed as head of the Directorate of Posts and Telecommunications;

Wysiging van artikel 4 van Proklamasie 85 van 1979

36. Artikel 4 van die Skatkis- en Ouditproklamasie, 1979, word hierby gewysig deur in subartikel (1) die woorde "en die Sentrale Inkomsterekening word met daardie bedrae gekrediteer" te skrap.

Uitleg van uitdrukings "Poskantoorfonds" en "Poskantoorbegrotingswet" in wette

37. Behoudens die bepaling van hierdie Proklamasie, word 'n verwysing in enige wet —

- (a) na die Poskantoorfonds, uitgelê as 'n verwysing na die Sentrale Inkomstefonds;
- (b) na 'n Poskantoorbegrotingswet, uitgelê as 'n verwysing na 'n Begrotingswet soos in die Skatkis- en Ouditwet, 1975 (Wet 66 van 1975), omskryf.

Oorgangsbeplannings

38. (1) Enigets gedoen kragtens 'n bepaling van die Poswet, 1958 (Wet 44 van 1958), wat by 'n bepaling van hierdie Proklamasie herroep is en wat kragtens 'n bepaling van die Skatkis- en Ouditwet, 1975 (Wet 66 van 1975), soos deur die een of ander bepaling van hierdie Proklamasie gewysig, gedoen sou kon word, word geag kragtens laasgenoemde bepaling van genoemde Skatkis- en Ouditwet, 1975, gedoen te wees.

(2) Regulasies wat onmiddellik voor die datum van die inwerkingtreding van hierdie Proklamasie van krag is en kragtens artikels 77B en 77E van die Poswet, 1958, ten opsigte van Nasionale Spaarsertifikate en die Posspaarbank van die Republiek van Suid-Afrika uitgevaardig was, word geag ingevolge daardie artikels uitgevaardig te wees ten opsigte van —

- (a) Nasionale Spaarsertifikate wat vanaf die datum van inwerkingtreding van hierdie Proklamasie deur die Tesourie ingevolge artikel 77A van die Poswet, 1958, uitgegee word; en
- (b) die Posspaarbank van Suidwes-Afrika bedoel in artikel 52 van die Poswet, 1958, soos vervang deur artikel 24 van hierdie Proklamasie:

Met dien verstande dat 'n verwysing in daardie regulasies —

- (i) na die Departement van Pos- en Telekommunikasiewese, uitgelê word as 'n verwysing na die Direktoraat van Pos- en Telekommunikasiewese;
- (ii) na die Posmeester-generaal, uitgelê word as 'n verwysing na die persoon wat aangestel is as die hoof van die Direktoraat van Pos- en Telekommunikasiewese:

- (iii) to the Republic of South Africa, shall be construed as a reference to the territory of South West Africa;
 - (iv) to the Treasury, shall be construed as a reference to the Treasury as defined in the Exchequer and Audit Act, 1975 (Act 66 of 1975);
 - (v) to the Post Office Act, 1958, shall be construed as a reference to that Act as amended by this Proclamation.
- (3) (a) The unexpended balance as at the date of commencement of this Proclamation of the amount of money appropriated for the requirements of the Department of Posts and Telecommunications in respect of the financial year ending on 31 March 1980 by the Post Office Appropriation Proclamation, 1979 (Proclamation AG. 14 of 1979), shall be deemed to have been appropriated for the requirements of the Directorate of Posts and Telecommunications in respect of that financial year as a charge to the Central Revenue Fund on the vote of that Directorate in column 1 of the Schedule to the Appropriation Proclamation, 1979 (Proclamation AG. 12 of 1979).
- (b) For the purposes of section 14 of the Exchequer and Audit Act, 1975, the Directorate of Posts and Telecommunications shall specify on the receipts side of the appropriation account of the vote of that Directorate the amount of money appearing in the said Appropriation Proclamation, 1979, and any additional amount authorized by a competent authority in an additional Appropriation Act, while the amount actually expended since 1 April 1979 shall be specified on the expenditure side of that account.

Short title and commencement

39. This Proclamation shall be called the Exchequer and Audit Amendment Proclamation, 1979, and shall come into operation on 1 December 1979.

- (iii) na die Republiek van Suid-Afrika, uitgelê word as 'n verwysing na die gebied Suidwes-Afrika;
 - (iv) na die Tesourie, uitgelê word as 'n verwysing na die Tesourie soos in die Skatkis- en Ouditwet, 1975 (Wet 66 van 1975), omskryf;
 - (v) na die Poswet, 1958 (Wet 44 van 1958), uitgelê word as 'n verwysing na daardie Wet soos deur hierdie Proklamasie gewysig.
- (3) (a) Die onbestede saldo op die datum van die inwerkingtreding van hierdie Proklamasie van die bedrag geld wat by die Poskantoorbegrotingsproklamasie, 1979 (Proklamasie AG. 14 van 1979), vir die behoeftes van die Departement van Pos- en Telekommunikasiewese bewillig is ten opsigte van die boekjaar wat op 31 Maart 1980 eindig, word geag vir die behoeftes van die Direktoraat van Pos- en Telekommunikasiewese ten opsigte van daardie boekjaar ten laste van die Sentrale Inkomstefonds bewillig te wees op die begrotingspos van daardie Direktoraat in kolom 1 van die Bylae by die Begrotingsproklamasie, 1979 (Proklamasie AG. 12 van 1979).
- (b) By die toepassing van artikel 14 van die Skatkis- en Ouditwet, 1975, moet die Direktoraat van Pos- en Telekommunikasiewese die bedrag geld wat in genoemde Poskantoorbegrotingsproklamasie, 1979, verskyn en enige addisionele bedrag wat in 'n Addisionele Begrotingswet deur 'n bevoegde gesag gemagtig word, aan die ontvangstekant van die appropriasierekening van die begrotingspos van daardie Direktoraat opgee, terwyl die bedrag wat sedert 1 April 1979 werklik bestee is, aan die uitgawekant van daardie rekening aangegee moet word.

Kort titel en inwerkingtreding

39. Hierdie Proklamasie heet die Skatkis- en Ouditwysingsproklamasie, 1979, en tree op 1 Desember 1979 in werking.