

**MUNISIPALITEIT PIETERSBURG**

**STANDAARD FINANSIËLE VERORDENINGE**

**PIETERSBURG MUNICIPALITY**

**STANDARD FINANCIAL BY-LAWS**

***Administrateurskennisgewing 993  
26 Augustus 1981***

*Die Administrateur publiseer hierby ingevolge artikel 101 van die Ordonnansie op Plaaslike Bestuur, 1939, dat die Stadsraad van Pietersburg ingevolge artikel 96 bis(2) van genoemde Ordonnansie, die wysiging van die Standaard-finansiële Verordeninge, afgekondig by Administrateurskennisge-wing 488 van 6 Mei 1981, aangeneem het as verordeninge wat deur genoemde Raad opgestel is.*

*Woordskrywings*

1. *In hierdie verordeninge, tensy die sinsverband anders aandui, beteken -*

*“raad” ‘n stadsraad of dorpsraad en omvat die bestuurskomitee van ‘n raad of enige beampte deur ‘n raad in diens geneem, handelende uit hoofde van enige bevoegdheid wat in verband met hierdie verordeninge aan ‘n raad verleen is en wat ingevolge artikel 58 van die Ordonnansie op Plaaslike Bestuur (Administrasie en Verkiesings), 1960 (Ordonnansie No. 40 van 1960) aan hom gedelegeer is;*

*“departement” enige departement, afdeling of vertakking van die raad waarvan die hoof nie regstreeks verantwoordelik is aan enige senior beampte uitgenome die stadsklerk nie;*

***Administrator’s Notice 993  
26 August 1981***

The Administrator hereby, in terms of section 101 of the Local Government Ordinance, 1939, publishes that the Town Council of Pietersburg has in terms of section 96 bis (2) of the said Ordinance adopted the amendment to the Standard Financial By-laws, published under Administrator’s Notice 488, dated 6 May, 1981 as by-laws made by the said Council.

Definitions

1. In these by-laws, unless the context otherwise indicates -

“council” means a town council or village council and includes the management committee of a council or any officer employed by a council, acting by virtue of any power vested in a council in connection with these by-laws and delegated to him in terms of section 58 of the Local Government (Administration and Elections) Ordinance, 1960 (Ordinance No. 40 of 1960);

“department” means any department, section or branch of the council the head of which is not directly responsible to any senior officer other than the town clerk;

*“hoof van ‘n departement” die beampte wat hoof van ‘n departement is en wat ingevolge artikel 65 (2) van die Ordonnansie op Plaaslike Bestuur (Administrasie en Verkiegings), 1960, regstreeks verantwoordelik is aan die stadsklerk, of enige persoon wat behoorlik deur so ‘n hoof gemagtig is om namens hom op te tree;*

*“stadstesourier” die beampte wat in artikel 2 van die Ordonnansie op Plaaslike Bestuur, 1939, beoog word en enige persoon wat behoorlik deur hom gemagtig is om namens hom op te tree;*

*En enige ander word of uitdrukking waaraan ‘n betekenis in die Ordonnansie op Plaaslike Bestuur, 1939, of in die Ordonnansie op Plaaslike Bestuur (Administrasie en Verkiegings), 1960, toegeken is, het daardie betekenis.*

#### *Begroting*

2. *Die jaarlikse begroting van die raad ten opsigte van die inkomsterekening en die kapitaalrekening word opgestel in die vorm wat van tyd tot tyd deur die bestuurskomitee voorgeskryf word.*
3. *Nie later nie as 15 April van elke jaar verstrek die stadstesourier aan elke hoof van ‘n departement die finansiële inligting wat so ‘n hoof benodig vir die opstel van ‘n ontwerpbegroting ten opsigte van die inkomsterekening en die kapitaalrekening vir die volgende boekjaar ten opsigte van die betrokke departement en binne 30 dae na die ontvangs van sodanige inligting lê elke hoof van ‘n departement aan die stadstesourier so ‘n ontwerpbegroting ten opsigte van sy departement voor.*

“head of a department” means the officer who is head of a department and who is, in terms of section 65 (2) of the Local Government (Administration and Elections) Ordinance, 1960, directly responsible to the town clerk, or any person duly authorized by such head to act on his behalf;

“town treasurer” means the officer contemplated in section 2 of the Local Government Ordinance, 1939, and any person duly authorized by him to act on his behalf;

And any other word or expression to which a meaning has been assigned in the Local Government Ordinance, 1939, or in the Local Government (Administration and Elections) Ordinance, 1960, shall bear that meaning.

#### Estimates

2. The annual estimates of the council on the revenue account and the capital account shall be drawn up in the form prescribed by the management committee from time to time.
3. Not later than the 15<sup>th</sup> April of each year the town treasurer shall furnish each head of a department with the financial information required for the preparation by such head of a draft estimate on the revenue account and the capital account for the ensuing financial year in respect of the department concerned and within 30 days after receiving such information each head of a department shall submit to the town treasurer such draft estimate in respect of his department.

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| <p>4. <i>Die ontwerpbegrotings van alle departemente word tesame met 'n opsomming daarvan en sy aanbevelings daarvoor deur die stadstesourier aan die stadsklerk, vir voorlegging aan die bestuurskomitee, voorgelê.</i></p>  | <p>4. The draft estimates of all departments shall be submitted together with a summary thereof and his recommendations thereon by the town treasurer to the town clerk for submission to the management committee.</p>   |
| <p>5. <i>Die bestuurskomitee lê die ontwerpbegroting van elke departement, nadat dit deur hom oorweeg en na sy goeddunke gewysig is, aan die raad vir goedkeuring voor.</i></p>   | <p>5. The management committee after considering the draft estimates of each department and amending them in any manner it deems necessary shall submit them to the council for approval.</p>   |
| <p><i>Uitgawe</i></p>   | <p>Expenditure</p>  |
| <p>6. <i>Die raad gee geen beslissing betreffende uitgawe nie tensy die bestuurskomitee na oorweging van 'n verslag ingedien deur die stadstesourier daarvoor gerapporteer het.</i></p>   | <p>6. The council shall make no decision concerning expenditure unless the management committee, after consideration of a report submitted by the town treasurer, has reported thereon.</p>   |
| <p>7. <i>Die begrotingspos waarteen die uitgawe in rekening gebring moet word of, al na die geval, dat 'n addisionele begrotingspos of 'n oorskrydingsbegrotingspos daarvoor nodig is, word in 'n aanbeveling by die bestuurskomitee betreffende uitgawe vermeld.</i></p>   | <p>7. A recommendation to the management committee relating to expenditure shall specify the vote to which the expenditure is to be charged or, as the case may be, shall state that an additional vote or an excess vote is required therefore.</p>  |
| <p><i>Oorskrydingsuitgawe</i></p>   | <p>Excess Expenditure</p>   |
| <p>8.(1) <i>In alle gevalle waar die werklike uitgawe op die inkomsterekening die geraamde bedrae oorskry het of na die mening van die stadstesourier kan oorskry, of waar die werklike inkomste minder as die geraamde bedrae is of na die mening van die stadstesourier kan wees, dien die hoof van die betrokke departement, op versoek van die stadstesourier, 'n verslag skriftelik in met vermelding van al die redes vir die oorskryding of die tekort, al na die geval.</i></p> | <p>8.(1) In every case where the actual expenditure on the revenue account has exceeded or in the opinion of the town treasurer may exceed the estimated figures, or where the actual revenue is or in the opinion of the town treasurer may be less than the estimated figures, the head of the department concerned shall, at the request of the town treasurer, submit a report in writing, giving all the reasons for the excess or the shortfall as the case may be.</p> |

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| <p>(2) <i>Die bestuurskomitee oorweeg die verslag in subartikel (1) genoem tesame met 'n skriftelike verslag van die stadstesourier in verband daarmee en doen by die raad 'n aanbeveling daaroor.</i></p> <p>9. <i>Wanneer die volle voorsiening vir 'n spesifieke doel in die begroting ten opsigte van inkomsterekening nie vir daardie doel uitgegee is nie, mag die saldo nie vir 'n ander doel gebruik word nie ten einde uitgawe bo die voorsiening vir daardie ander doel te bestry.</i></p> <p style="text-align: center;"><i>Invordering en Beheer van Inkomste</i></p> <p>10.(1) <i>Die stadstesourier is verantwoordelik vir die invordering van alle gelde wat aan die raad verskuldig is en tensy hy 'n ander departement daartoe magtig, word alle gelde deur sy departement ingevorder.</i></p> <p>(2) <i>Alle gelde wat ingevolge subartikel (1) deur 'n ander departement ingevorder is, word by die departement van die stadstesourier, of, met die goedkeuring van die stadstesourier, by die bank van die raad gestort.</i></p> <p>11. <i>Alle gelde wat ingevolge artikel 10 ingevorder is word daaglik of op sulke gesette tye en op so 'n wyse as wat die stadstesourier bepaal gebalanseer en by die bank gestort.</i></p> <p>12. <i>Geen bedrag wat aan die raad verskuldig is mag sonder die goedkeuring van die raad as onverhaalbaar afgeskryf word nie.</i></p> <p>13.(1) <i>Die ontvangs van alle gelde ingevolge artikel 10 ingevorder, word onverwyld erken deur die uitreiking van 'n genommerde</i></p> | <p>(2) The management committee shall consider the report mentioned in subsection (1) together with a report in writing of the town treasurer in connection therewith and shall make a recommendation thereon to the council.</p> <p>9. When the full amount provided for a specific purpose in the estimates on revenue account is not spent for that purpose, the balance shall not be used for another purpose in order to meet expenditure in excess of an amount provided for that other purpose.</p> <p style="text-align: center;">Collection and Control of Revenue</p> <p>10.(1) The town treasurer shall be responsible for the collection of all moneys due to the council and unless he authorizes another department to do so, all moneys shall be collected by his department.</p> <p>(2) All moneys collected by another department in terms of subsection (1), shall be paid in at the department of the town treasurer, or, with the approval of the town treasurer, at the bank of the council.</p> <p>11. All moneys collected in terms of section 10 shall be balanced and banked daily or at such regular times and in such a manner as the town treasurer may determine.</p> <p>12. No amount due to the council shall be written off as irrecoverable without the approval of the council.</p> <p>13.(1) The receipt of all moneys collected in terms of section 10, shall be acknowledged forthwith by the issue of a numbered official receipt</p> |
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- amptelike kwitansie of kaartjie of op 'n ander wyse wat deur die stadstesourier goedgekeur is.*
- (2) *Geen verandering mag gemaak word op 'n kwitansie, kaartjie of ander vorm van erkenning wat ingevolge subartikel (1) uitgereik is nie en enige fout wat daarin voorkom wat herstel deur 'n nuwe erkenning van ontvangs uit te reik en die foutiewe een te kanselleer.*
- (3) *'n Kwitansie, kaartjie of ander vorm van erkenning wat ingevolge subartikel (2) gekanselleer is en alle duplikate daarvan word deur die verantwoordelike beampte in veilige bewaring gehou.*
- 14.(1) *As die bedrag geld in 'n beampte se besit minder is as dié wat hy aan die raad moet verantwoord, maak hy 'n aantekening van die tekort in die betrokke register, en vergoed hy die tekort onverwyld of in geval van sy onvermoë om dit te doen, word die bedrag van die tekort aangeteken as 'n bedrag wat hy aan die raad verskuldig is: Met dien verstande dat as die raad, met inagneming van die omstandighede, daarvan oortuig is dat die beampte geensins vir die tekort verantwoordelik is nie, kan hy besluit dat genoemde beampte nie verplig is om dit te vergoed nie of dat die bedrag van enige tekort wat hy vergoed het aan hom terugbetaal word.*
- (2) *Wanneer 'n beampte genoem in subartikel (1) sy pligte staak, balanseer hy sy kontant en die akkuraatheid van die balans word gesertifiseer op 'n wyse wat die stadstesourier bepaal.*
- (3) *As die bedrag geld in 'n beampte se besit groter is as dié wat hy aan*
- or ticket or in any other manner approved by the town treasurer.
- (2) No alteration shall be made on a receipt, ticket or other form of acknowledgement issued in terms of subsection (1) and any error appearing thereon shall be rectified by the issue of a new acknowledgement of receipt and the cancellation of the erroneous one.
- (3) A receipt, ticket or other form of acknowledgement cancelled in terms of subsection (2) and all duplicates thereof shall be kept in safe custody by the responsible officer.
- 14.(1) If the amount of money in an officer's possession is less than that for which he is accountable to the council he shall make an entry recording the deficiency in the register concerned and shall forthwith make up the deficiency, or in the event of his inability to do so, the amount of the deficiency shall be entered as a debt owing by him to the council: Provided that if the council, having considered the circumstances, is satisfied that the officer was in no way to blame for the deficiency, it may decide that he shall not be obliged to make it good or that the amount of any deficiency which he has made good, shall be refunded to him.
- (2) When an officer mentioned in subsection (1) relinquishes his duties, he shall balance his cash and the accuracy of the balance shall be certified in a manner determined by the town treasurer.
- (3) If the amount of money in an officer's possession is greater than

*die raad moet verantwoord, word dit onverwyld as inkomste van die raad in rekening gebring.*

#### *Tenders en Kontrakte*

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| <p>15. <i>Behoudens die bepalings van artikel 26, mag die raad se bevoegdheid om ingevolge artikel 35 van die Ordonnansie op Plaaslike Bestuur, 1939, 'n kontrak aan te gaan vir die lewering van goedere of die uitvoering van werke ter waarde van minder as die bedrag vermeld in artikel 35(1) van die Ordonnansie op Plaaslike bestuur, 1939, sonder om tenders te vra, nie uitgeoefen word nie tot tyd en wyl hy prysopgawes vir sulke goedere of werke aangevra en oorweeg het: met dien verstande dat -</i></p> <p>(a) <i>prysopgawes vir die aankoop van goedere of die uitvoering van werke vir n bedrag van hoogstens 12% van die bedrag vermeld in voornoemde artikel 35(1), na goeddunke van die raad nie aangevra hoef te word nie;</i></p> <p>(b) <i>kontrakte vir die aankoop van goedere ter waarde van meer as 30% van die bedrag vermeld in voornoemde artikel 35(1), met uitsondering van normale voorraaditems en kontrakte vir die uitvoering van werke ter waarde van meer as 30% van die bedrag vermeld in voornoemde artikel 35(1), nie sonder die raad se magtiging aangegaan mag word nie.</i></p> <p>(c) <i>die voorafgaande bepalings nie van toepassing is nie waar die betuurskomitee van mening is dat die voorgenome kontrak 'n dringende geval of spesiale geval van noodsaaklikheid is waar daar</i></p> | <p>that for which he is accountable to the council it shall forthwith be brought into account as revenue of the council.</p> <p>15. Subject to the provisions of section 26, the council's power in terms of section 35 of the Local Government Ordinance, 1939, to enter into a contract for the furnishing of goods or the execution of works to the value of less than the amount mentioned in section 35(1) of the Local Government Ordinance, 1939, without inviting tenders shall not be exercised until it has invited and considered quotations for such goods or works: Provided that -</p> <p>(a) in the discretion of the council quotations need not be invited for the purchase of goods or the execution of works for an amount not exceeding 12% of the amount mentioned in the aforesaid section 35(1);</p> <p>(b) contracts for the purchase of goods to the value of more than 30% of the amount mentioned in the aforesaid section 35(1), with the exception of normal stock items and contracts for the execution of works to the value of more than 30% of the amount mentioned in the aforesaid section 35(1) shall not be entered into without the council's authority.</p> <p>(c) the forgoing provisions shall not apply where the management committee is of the opinion that the proposed contract is an emergency or is a special case of necessity for which the invitation of quotations</p> |
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| <i>afgesien behoort te word van die vra van prysopgawes.</i>   | should be dispensed with.  |
| 16.(1) <i>Iedere tender wat aan die raad gerig word moet in 'n verseëelde koevert of pakkie wees met enige nommer wat miskien deur die raad geheg is aan die vra van tenders asook die aard van die goedere of werke waarop die tender betrekking het aan die buitekant daarop.</i>  | 16.(1) Every tender addressed to the council shall be enclosed in a sealed envelope or package bearing on its exterior any number which may have been attached by the council to the invitation to tender and the nature or the goods or works to which the tender relates.  |
| (2) <i>Behoudens die bepalings van artikel 17 word geen tender oorweeg nie tensy dit nie later nie as die sluitingstyd gespesifiseer in die aanvraag na tenders geplaas is in die tenderbus wat die klerk van die raad vir dié doel verskaf en te alle tye gesluit hou uitgesonderd wanneer tenders daaruit afgehaal word.</i> | (2) Subject to the provisions of section 17 no tender shall be considered unless it has been placed not later than the closing time specified in the invitation to tender in the tender box which the clerk of the council shall provide for the purpose and keep locked at all times except when tenders are being collected therefrom. |
| (3) <i>'n Tender wat anders as deur plasing in die tenderbus ontvang word, word, sodra dit aldus ontvang is, in die tenderbus in subartikel (2) genoem geplaas deur die beamppte wat gemagtig is om aldus op te tree.</i>  | (3) A tender received otherwise than by deposit in the tender box shall as soon as it has been so received be placed by the officer authorized so to act in the tender box mentioned in subsection (2).  |
| (4) <i>Wanneer daar bevind word dat 'n tender wat ontvang is anders as deur plasing in die tenderbus, nie voldoen aan die vereistes van subartikel (1) nie, word dit onverwyld in 'n verseëelde omslag te plaas waarop -</i>   | (4) When a tender received otherwise than by deposit in the tender box is found not to comply with the requirements of subsection (1) it shall forthwith be placed in a sealed enclosure on which shall be noted -   |
| (a) <i>die datum en tyd van ontvangs van die tender;</i>   | (a) the date and time of receipt of the tender;  |
| (b) <i>die aard van die goedere of werke waarop dit betrekking het; en</i>   | (b) the nature of the goods or works to which it relates; and  |
| (c) <i>die toestand waarin die tender ontvang is;</i>  | (c) the condition in which the tender was received;  |
| <i>aangeteken word en dit word daarop in die tenderbus geplaas.</i>  | and it shall thereupon be placed in the tender box.  |

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| <p>(5) <i>Wanneer daar met die oopmaak van die tenderbus bevind word dat 'n tender nie aan die vereistes van subartikel (1) voldoen nie, verklaar die persoon wat die tenders oopmaak in watter opsigte dit nie daaraan voldoen nie en endosseer dit dienooreenkomstig.</i></p>  | <p>(5) When a tender is found on the opening of the tender box not to comply with the requirements of subsection (1) the person opening tenders shall declare and endorse upon it the respects in which it fails so to comply</p>   |
| <p>17.(1) <i>'n Tender wat per telegram ontvang word voor die geadverteerde sluitingstyd word oorweeg indien die naam van die tenderaar, die goedere of werke waarop dit betrekking het, die bedrag van die tender en die tydperk van aflewering aangebied daarin gespesifiseer word en skriftelike bevestiging daarvan nie later nie as die geadverteerde sluitingstyd gepos word.</i></p>  | <p>17.(1) a tender received by telegram before the advertised closing time shall be considered if the name of the tenderer, the goods or works to which it relates, the amount of the tender and the period of delivery offered are specified therein and written confirmation thereof is posted not later than the advertised closing time.</p>  |
| <p>(2) <i>'n Tender wat ontvang word na die geadverteerde sluitingstyd kan oorweeg word indien dit betyds gepos of getelegrafeer word om die raad voor die geadverteerde sluitingstyd te bereik en die raad daarvan oortuig is dat die tenderaar alle redelike voorsorgmaatreëls getref het en originsins geensins vir die vertraging verantwoordelik is nie.</i></p>  | <p>(2) A tender received after the advertised closing time may be considered if posted or telegraphed in time to reach the council before the advertised closing time and the council is satisfied that the tenderer has taken all reasonable precautions and is otherwise in no way to blame for the delay.</p>  |
| <p>18.(1) <i>Onmiddellik na die oopmaak van die tenderbus word al die tenders in die openbaar deur 'n lid van die raad oopgemaak indien die raad aldus besluit of, by afwesigheid van so 'n besluit, deur die klerk van die raad of 'n beampte deur laasgenoemde gemagtig om namens hom op te tree, in die teenwoordigheid van 'n gemagtigde beampte van die tesouriedepartement of die departement wat met die tender gemoeid is, en die persoon wat die tenders oopmaak lees in elke geval die naam van die tenderaar uit en</i></p> | <p>18.(1) <i>Immediately after the opening of the tender box all the tenders shall be opened in public by a member of the council if the council so decides, or in the absence of such a decision, by the clerk of the council or an officer authorized by the latter to act on his behalf in the presence of an authorized officer of the treasury department or of the department concerned with the tender, and the person opening the tenders shall in the case of each read out the name of the tenderer</i></p> |



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| <i>indien enige tenderaar dit verlang die bedrag van die tender.</i>  | <i>and if any tenderer so requests the amount of the tender.</i>  |
| (2) <i>Sodra 'n tender oopgemaak is -</i>   | (2) As soon as a tender has been opened -   |
| (a) <i>word die offisiële stempel van die raad en die handtekening van die persoon wat dit oopgemaak het en van die persoon in wie se teenwoordigheid dit oopgemaak is soos voorgeskryf by subartikel (1), daarop geplaas;</i>                      | (a) there shall be placed upon it the official stamp of the council and the signatures of the person who opened it and of the person in whose presence it was opened as prescribed by subsection (1);   |
| (b) <i>word die naam van die tenderaar in 'n register wat vir daardie doel gehou word aangeteken; en</i>  | (b) the name of the tenderer shall be recorded in a register kept for that purpose; and   |
| (c) <i>plaas die persoon wat die tender oopgemaak het onverwyld sy voorletters teenoor elke veranderde syfer in die tenderdokumente.</i>  | (c) the person who opened the tender shall forthwith place his initials against every altered figure in the tender documents.   |
| (3) <i>Nadat die tenders in die register in subartikel (2) genoem aangeteken is, word hulle aan die verteenwoordiger van die betrokke departement of die tesouriedepartement oorhandig en hy erken ontvangs daarvan deur die register te teken.</i> | (3) After being recorded in the register mentioned in subsection (2), the tenders shall be handed over to the representative of the department concerned or the treasury department and he shall acknowledge receipt thereof by signing the register. |
| (4) <i>Die hoof van die betrokke departement oorhandig onverwyld enige deposito of sekuriteit wat saam met die tenders ontvang is aan die stadstesourier en lê daarna 'n skriftelike verslag oor daardie tenders met sy aanbevelings voor.</i>      | (4) the head of the department concerned shall forthwith hand to the town treasurer any deposit or security received with the tenders and shall thereafter submit a written report on those tenders with his recommendations.                         |
| (5) <i>In 'n verslag soos in subartikel (4) genoem wat 'n aanbeveling vir aanname van 'n ander tender as die laagste bevat, word die redes vir daardie aanbeveling volledig vermeld.</i>  | (5) a report is referred to in subsection (4) which contains a recommendation for acceptance of a tender other than the lowest shall state fully the reasons for that recommendation.   |
| 19. <i>Behoudens die bepalings van artikel 35(3) quat van die Ordonnansie op Plaaslike Bestuur, 1939,</i>   | 19. Subject to the provisions of section 35 (3) quat of the Local Government Ordinance, 1939, the   |

- mag die raad nie 'n ander tender as die laagste aanneem nie, tensy hy die verslag genoem in artikel 18 (5) oorweeg het en daarvan oortuig is dat dit aan die vereistes voldoen.*
20. *Geen lid of beampte van die raad mag aan enige ander persoon as 'n lid of beampte van die raad wat in die loop van sy ampspligte by die tender betrokke is enige inligting wat daarop betrekking het in enige verslag van 'n beampte, konsultant of ander raadgewer van die raad vervat, openbaar nie: Met dien verstande dat hierdie artikel nie van toepassing is nie op enige deel van 'n verslag van 'n beampte, konsultant of ander raadgewer van die raad wat in 'n verslag van die besturskomitee wat nie vir die vertroulike inligting van die raad alleen bedoel is nie, geopenbaar is.*
- 21.(1) *Die finansiële bepalinge van 'n kontrak wat die raad van plan is om aan te gaan word na die stadstesourier verwys vir sy aanbevelings daarvoor voordat die kontrak aangegaan word.*
- (2) *Die stadstesourier hou ten opsigte van elke kontrak wat deur die raad aangegaan word 'n opgawe waarin die finansiële regte en verpligtinge van die raad daarkragtens uiteengesit word en teken in daardie opgawe deurlopend elke betaling wat ingevolge die kontrak deur of aan die raad gedoen is, aan.*
22. *Indien die raad op enige tydstip na die publikasie van 'n aanvraag na tenders dit nodig ag om van die oorspronklike tendervoorwaardes af te wyk, word nuwe tenders gevra.*
23. *Waar die raad tenders vra vir die verskaffing en aflewering van*
- council shall not accept a tender other than the lowest unless it has considered and is satisfied as to the adequacy of the report referred to in section 18(5).
20. No member or officer of the council shall disclose to any person other than a member or officer of the council who in the course of his official duties is concerned with the tender any information relating to it contained in any report of an officer, consultant or other adviser of the council: Provided that this section shall not apply to any part of a report of an officer, consultant or other adviser of the council, which is disclosed in a report of the management committee not intended for the confidential information of the council only.
- 21.(1) The financial provisions of a contract which the council intends to conclude shall be referred to the town treasurer for him to make his recommendations thereon before the conclusion of the contract.
- (2) The town treasurer shall in respect of every contract concluded by the council keep a record in which the financial rights and obligations of the council thereunder are set forth and shall enter in that record currently every payment made by or to the council in terms of that contract.
22. If at any time after publication of an invitation to tender, the council considers it necessary to depart from the original conditions of tender, fresh tenders shall be called for.
23. Where the council calls for tenders for the supply and delivery of goods

<p><i>goedere of die uitvoering van werke, is die raad se tender- en kontrakvoorwaardes van toepassing.</i></p>	<p>or the execution of works, the council's conditions of tender and conditions of contract shall apply.</p>
<p><i>Voorrade en Materiaal</i></p>	<p>Stores and Material</p>
<p>24. <i>'n Voorraderegister wat volledige besonderhede van aankope en uitreikings aangee en wat te eniger tyd gebalanseer kan word, word deur die stadstesourier bygehou.</i></p>	<p>24. A stores register reflecting full particulars of purchases and issues and which will permit of balancing at any time, shall be maintained by the town treasurer.</p>
<p>25.(1) <i>Behalwe waar die stadstesourier die mening toegedaan is dat spesiale redes daarvoor bestaan, mag sy of enige ander departement nie meer voorrade aanhou as wat sy normale behoeftes, na sy mening, verg nie.</i></p>	<p>25.(1) Except where the town treasurer is of the opinion that special reasons exist for so doing, stores shall not be carried by his or any other department in excess of what are in his opinion its normal requirements.</p>
<p>(2) <i>Wanneer die stadstesourier ook al meen dat sy instemming met 'n versoek om enige materiaal aan te koop, strydig sou wees met die bepalings van subartikel (1), stel hy die hoof van die betrokke departement van daardie feit in kennis, en indien die versoek nie teruggetrek word nie, dien hy 'n skriftelike verslag in met volledige besonderhede van die feite van die geskil.</i></p>	<p>(2) Whenever the town treasurer is of the opinion that compliance by him with a request to purchase any material would be contrary to the provisions of subsection (1) he shall inform the head of the department concerned of that fact and if the request is not withdrawn he shall submit a written report setting out fully the facts of the dispute.</p>
<p>26. <i>Met uitsondering van kleinkasbetalings wat ingevolge artikel 42 uit 'n kasvoorskotrekening gedoen word, word alle goedere en materiaal deur die stadstesourier aangekoop en geen goedere of materiaal aldus aangekoop, word uitgereik nie buiten teen 'n rekwisisie onderteken deur die hoof van die departement wat die goedere of materiaal benodig.</i></p>	<p>26. With the exception of petty cash disbursements made from an imprest account in terms of section 42 all goods and material shall be purchased by the town treasurer and no goods or material so purchased shall be issued otherwise than against a requisition signed by the head of the department by which the goods or material is required.</p>
<p>27.(1) <i>Spesifikasies vir goedere, materiaal en uitrusting wat per tender of prysopgawe aangekoop moet word, word deur die hoof van die betrokke departement in</i></p>	<p>27.(1) specifications for goods, material and plant to be purchased by tender or by quotation shall be drawn up by the head of the department concerned in</p>

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|  | consultation with the town treasurer.   |
| (2) <i>Die hoof van die betrokke departement beveel die tender of prysopgawe aan wat aangeneem moet word en indien die tender of prysopgawe wat aldus aanbeveel is, nie die laagste is nie, verstrek hy aan die stadstesourier volledige redes vir die aanbeveling</i>   | (2) the head of the department concerned shall recommend the tender or quotation to be accepted and if the tender or quotation so recommended is not the lowest he shall furnish to the town treasurer full reasons for the recommendation.   |
| (3) <i>Indien die stadstesourier nie met die redes wat ingevolge subartikel (2) verstrek word, saamstem nie, lê hy 'n verslag met volle besonderhede van die feite van die geskil voor.</i>  | (3) If the town treasurer does not agree with the reasons furnished in terms of subsection (2) he shall submit a report setting out fully the facts of the dispute.   |
| 28.(1) <i>Alle voorrade wat aan die raad behoort word op 'n plek of plekke wat deur die stadstesourier beheer word, gehou: Met dien verstande dat sodanige voorrade as wat die stadstesourier goedkeur, onderworpe aan voorwaardes deur hom bepaal te word, deur die hoof van 'n departement op 'n plek onder sy beheer gehou kan word.</i>  | 28.(1) All stores belonging to the council shall be kept in a place or places controlled by the town treasurer: Provided that such stores as the town treasurer may approve may, subject to conditions to be determined by him, be kept by the head of a department in a place under his control.   |
| (2) <i>Die stadstesourier maak minstens een maal elke boekjaar 'n voorraadopname wat alle goedere en materiaal waaruit die voorrade wat die raad in sy besit het bestaan, dek.</i>   | (2) The town treasurer shall at least once in every financial year carry out a stock-taking covering all goods and material constituting the stores held by the council.  |
| 29. <i>Die stadstesourier dien 'n skriftelike verslag wat die hoeveelheid en waarde aangee van enige oorskot of tekort aan goedere en materiaal wat deur voorraadopname aan die lig gebring word, tesame met die redes daarvoor, in en hy kan ten opsigte van die voorrade genoem in die voorbehoudsbepaling van artikel 28(1) van die hoof van die betrokke departement vereis dat hy skriftelik sodanige redes aan hom verstrek.</i> | 29. The town treasurer shall submit a written report stating the quantity and value of any surplus or shortage of goods and material revealed by stock-taking together with the reasons therefore and he may in respect of the stores referred to in the proviso to section 28(1) require the head of the department concerned to furnish him with such reasons in writing. |

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| <p>30.(1) <i>Alle drukwerk wat te koop aangebied word en alle kaartjies, plaatjies, kwitansieboeke en tjek-vorms word slegs deur die stadstesourier aangekoop en uitgereik.</i></p> <p>(2) <i>Die stadstesourier hou 'n register van alle aankope en uitreikings wat ingevolge subartikel (1) gedoen word.</i></p> <p>(3) <i>Die ontvangs van enigiets wat ingevolge subartikel (1) uitgereik is, word deur middel van die handtekening van die ontvanger in die register wat in subartikel (2) genoem word, erken.</i></p> <p>31. <i>'n Voorrade-rekwisisie word nie uitgevoer nie tensy besonderhede, soos deur die stadstesourier vasgestel, van die begrotingspos wat ten opsigte van die goedere of materiaal gelewer, gedebiteer moet word, daarop aangedui word.</i></p> <p>32. <i>Behoudens die bepalings van artikel 31, mag geen voorrade-rekwisisie ten opsigte van 'n uniform of ander kleding uitgevoer word nie tensy dit, in die geval van 'n uitreiking van 'n spesifieke persoon, die naam en ampsbenaming van die persoon vir wie sodanige uniform of kleding aangevra word, meld en tensy die stadstesourier daarop aangedui het dat dit aan ie raad se vereistes ten opsigte van sodanige uitreiking voldoen.</i></p> <p>33. <i>Indien goedere of materiaal in opdrag van die stadstesourier deur die leweransier regstreeks by enige plek behalwe 'n magasyn afgelewer word, neem die persoon wat deur die hoof van die betrokke departement daartoe gemagtig is, dit in ontvangs en onderteken die afleweringbrief wat deur die hoof</i></p> | <p>30.(1) all printed matter offered for sale and all tickets, badges, receipt books and cheque forms shall be purchased and issued by the town treasurer only.</p> <p>(2) The town treasurer shall keep a register of all purchases and issues made in terms of subsection (1).</p> <p>(3) The receipt of anything issued in terms of subsection (1) shall be acknowledged by means of the signature of the recipient in the register mentioned in subsection (2).</p> <p>31. A stores requisition shall not be executed unless particulars, as determined by the town treasurer, of the vote to be debited in respect of the goods or material supplied, are indicated thereon.</p> <p>32. Subject to the provisions of section 31, no stores requisition in respect of a uniform or other clothing shall be executed unless it states in the case of an issue to a specific person, the name and official designation of the person for whom such uniform or clothing is required and unless the town treasurer has indicated thereon that it complies with the requirements of the council regarding such issue.</p> <p>33. If by order of the town treasurer delivery is made of goods or material by the supplier directly at a place other than a store, the person authorized by the head of the department concerned to do so shall take delivery thereof and sign the delivery note which shall be sent to the town treasurer by the</p> |
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<i>van dié departement aan die stadstoesourier gestuur word.</i>	head of the department.
34. <i>Goedere, materiaal of uitrusting mag nie as oortollig of uitgedien beskou word nie tensy die raad aldus magtig en in so 'n geval gee die raad opdrag ten opsigte van die beskikking daaroor.</i>	34. Goods, material or plant shall not be regarded as redundant or obsolete unless the council so authorizes and in such case the council shall give directions as to its disposal.
35.(1) <i>Enige goedere wat nog nie gebruik is na die voltooiing van die werk of die bereiking van die doel waarvoor dit uitgereik is nie, word terugbesorg aan die magasyn of aan sodanige plek as wat die stadstoesourier aanwys.</i>	35.(1) Any goods remaining unused after the completion of the work or the fulfilment of the purpose for which they were issued shall be returned to the store or to such place as the town treasurer may direct.
(2) <i>'n Departement wat ingevolge subartikel (1) oortollige goedere terugbesorg, stuur aan die stadstoesourier 'n adviesbrief in sodanige vorm as wat hy voorskryf, wat die goedere wat aldus terugbesorg word volledig in besonderhede aangee.</i>	(2) A department returning surplus goods in terms of subsection (1) shall send to the town treasurer an advice note in such form as he may prescribe which specifies fully the goods so returned.
36. <i>Geen bestelling vir die aankoop van goedere mag namens die raad geplaas word of is geldig nie tensy dit deur die stadstoesourier of 'n ander beamppte wat deur die raad daartoe gemagtig is, onderteken is.</i>	36. No order for the purchase of goods shall be placed on behalf of the council or shall be valid unless it has been signed by the town treasurer or other officer authorized by the council to do so.
37. <i>'n Hoof van 'n departement is verantwoordelik vir die veilige bewaring van goedere of materiaal wat aan sy departement uitgereik is en verstrekk, indien die stadstoesourier dit verlang, volledige besonderhede van enige goedere of materiaal wat sy departement in besit het.</i>	37. A head of a department shall be responsible for the safe custody of goods or material issued to his department and shall, if requested to do so by the town treasurer, furnish full details of any goods or material held by his department.
<i>Betalings</i>	Payments
38. <i>Elke betaling, behalwe 'n kleinkasbetaling, geskied deur middel van 'n bankrekening van die raad en elke tjek wat op sodanige bankrekening getrek word, word</i>	38. Every payment, except a petty cash disbursement, shall be made by means of a banking account of the council and each cheque drawn on such banking account shall be

- deur die stadstesourier of enige ander beamppte wat deur die raad daartoe gemagtig is, geteken en deur soveel lede van die bestuurskomitee of soveel beamptes van die raad as wat deur die raad daartoe gemagtig is, mede-onderteken.*
- 39(1) *Die Stadstesourier of die hoof van 'n departement deur hom versoek sertifiseer ten opsigte van elke rekening wat betaal moet word vir goedere wat verskaf is of dienste wat gelewer is aan die werk wat vir die raad verrig is, dat dit in orde is, dat die goedere of dienste, al na die geval, inderdaad verskaf of gelewer is of dat die werk inderdaad gedoen is, dat die prys wat gevra word redelik is, ooreenkomstig die kontrak is en dat dit binne 'n begrotingspos val wat deur die raad goedgekeur is.*
- (2) *Sodanige rekening word tesame met 'n stawende bewysstuk aan die stadstesourier gestuur en hy of 'n beamppte wat deur die raad daartoe gemagtig is, keur sodanige bewysstuk voor die vereffening van die rekening goed.*
40. *Progressiewe betalings ten opsigte van 'n kontrak word beperk tot die waarde van die werk wat verrig is en die materiaal wat verskaf is, soos gesertifiseer ingevolge artikel 39(1), min die bedrag van vorige betalings wat gedoen is en die bedrag retensiegeld wat ingevolge die kontrak agtergehou word.*
41. *Die stadstesourier mag nie ten opsigte van enige kontrak enige betaling doen wat die totale bedrag gemagtig deur die raad oorskry nie, tensy die raad anders besluit het nadat hy 'n skriftelike verslag deur die hoof van die betrokke departement met vermelding van*
- signed by the town treasurer or any other officer authorized to do so by the council and shall be countersigned by as many members of the management committee or as many officer of the council as may be authorized to do so by the council.
- 39.(1) The town treasurer or the head of the department requested by him shall certify in respect of each account to be paid for goods supplied for services rendered to or work performed for the council, that it is in order, that the goods or services, as the case may be, were in fact supplied or rendered or that the work was in fact done, that the price charged is reasonable or according to contract and that it is within a vote authorized by the council.
- (2) Such account shall be sent to the town treasurer with a supporting voucher and he or an officer authorized to do so by the council shall approve such voucher before settlement of the account.
40. Progress payments in respect of a contract shall be limited to the value of the work done and the material supplied, as certified in terms of section 39(1), less the amount of previous payments made and the amount of retention money withheld in terms of the contract.
41. The town treasurer shall not in respect of any contract make any payment in excess of the total amount authorized by the council unless the council has resolved otherwise after considering a written report by the head of the department concerned stating the

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| <i>die redes vir die aangaan van die oortredingsuitgawe oorweeg het.</i>  | reasons why the excess expenditure should be incurred.   |
| 42. <i>'n Kasvoorskotrekening vir kleinkasbetalings word slegs geopen met goedkeuring van die stadstesourier wat bepaal watter bedrag in sodanige rekening gehou kan word, die aard en omvang van die betalings wat daaruit gedoen kan word en watter stawende bewysstukke vir sodanige betalings voltooi moet word.</i>  | 42. An imprest account for petty cash disbursements shall be opened only with the approval of the town treasurer who shall determine the amount that may be kept in such account, the nature and extent of the payments that may be made therefrom and what supporting vouchers are to be completed for such payments.   |
| 43. <i>Die stadstesourier dien maandeliks 'n verslag ten opsigte van die onmiddellik voorafgaande maand in wat die kontant- en banksaldo soos aan die begin van daardie maand, die totale bedrae gedurende daar die maand ontvang en betalings gedoen en die kontant- en banksaldo soos aan die einde van daardie maand gerekonsilieer met die bankstate, uiteensit.</i>                                    | 43. The town treasurer shall submit monthly a report in respect of the immediately preceding month setting out the cash and bank balances as at the beginning of that month, the total amounts received and payments made during that month and the cash and bank balances as at the end of that month reconciled with the bank statements.  |
| 44. <i>Nie later nie as die laaste dag van Januarie van elke jaar, dien die stadstesourier 'n verslag ten opsigte van daardie gevalle in waarin die verskil tussen die werklike en geraamde inkomste of tussen die werklike en die geraamde uitgawe vir minstens die eerste 5 maande van daardie boekjaar, na sy mening, van so 'n ernstige aard is dat dit onder die raad se aandag gebring moet word.</i> | 44. Not later than the last day of January of each year, the town treasurer shall submit a report in respect of those cases in which, in his opinion, the discrepancy between the actual and the estimated income or between the actual and estimated expenditure for at least the first 5 months of that financial year is of such a serious nature as to require to be brought to the notice of the council. |
| <i>Kapitaaluitgawe</i>  | Capital Expenditure  |
| 45. <i>Kapitaaluitgawes word, hoe dit ook al gefinansier is en nieteenstaande die feit dat voorsiening daarvoor in die jaarlikse begroting gemaak is, nie sonder die uitdruklike goedkeuring van die raad aangegaan nie.</i>  | 45. Capital expenditure however financed and notwithstanding that provision has been made therefore in the annual estimate shall not be incurred without the express approval of the council.  |



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| <p>46. <i>Die hoof van 'n departement dien ten opsigte van 'n aanbeveling deur hom gedoen vir die uitvoering van werke of ander onderneming wat kapitaaluitgawe meebring, tesame met sodanige aanbeveling 'n verslag wat die volgende inligting aangaande sodanige werke of onderneming uiteensit, in:-</i></p> <p>(a) <i>Die totale geraamde koste met 'n volledige ontleding daarvan en enige gevolglike uitgawe wat as gevolg van die werke of onderneming sal ontstaan;</i></p> <p>(b) <i>die geraamde kapitaalbedrag wat jaarliks ten opsigte van die werke of onderneming bestee sal moet word;</i></p> <p>(c) <i>die geraamde jaarlikse inkomste wat verkry sal moet word en die geraamde jaarlikse uitgawe van enige aard, insluitende uitgawe aan personeel, wat aangegaan sal moet word wanneer die werke of onderneming in gebruik geneem word;</i></p> <p>(d) <i>die geraamde lewensduur van die bate wat geskep sal moet word; en</i></p> <p>(e) <i>enige ander inligting wat deur die stadstesourier vereis word.</i></p> <p>47. <i>Uitgawe wat deur middel van 'n lening bestry moet word, uitgenome voorlopige uitgawe aangegaan ten einde 'n aansoek om goedkeuring van leningsbevoegdheids op te stel en voor te lê, mag nie aangegaan word voordat alle goedkeurings by wet vereis, verkry is en alle ander statutêre vereistes nagekom is nie.</i></p> <p><i>Kosteberekening en Departementele Werk</i></p> <p>48.(1) <i>Werke, welke uitdrukking die onderhoud en herstel van sodanige</i></p> | <p>46. The head of a department shall in respect of a recommendation made by him for the execution of works or other undertaking entailing capital expenditure, submit with such a recommendation a report setting out the following information in respect of such works or undertaking:-</p> <p>(a) The total estimated cost with a complete analysis thereof and any consequential expenditure which will arise as a result of the works or undertaking;</p> <p>(b) the estimated capital amount to be expended annually in respect of the works or undertaking;</p> <p>(c) the estimated annual income to be derived and the estimated annual expenditure of any kind, including expenditure on staff, to be incurred when the works or undertaking is taken into use;</p> <p>(d) the estimated life of the asset to be created; and</p> <p>(e) any other information required by the town treasurer.</p> <p>47. Expenditure which is to be met by means of a loan except preliminary expenditure incurred in order to draw up and submit an application for approval of borrowing powers shall not be incurred until all approvals required by law have been obtained and all other statutory requirements have been complied with.</p> <p>Costing and Departmental Work</p> <p>48.(1) Works, which expression shall include the maintenance and repair</p> |
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- werke insluit, waarvan die verwagte koste na mening van die hoof van die betrokke departement 30% van die bedrag vermeld in artikel 35(1) van die Ordonnansie op Plaaslike Bestuur, 1939, te bowe sal gaan en sodanige ander werke as wat deur die raad bepaal word, mag nie departementeel uitgevoer word nie, tensy die stadstesourier op aansoek deur die hoof van die betrokke departement, 'n werkorder daarvoor uitgereik het.*
- (2) *Die stadstesourier kan weier om 'n werkorder, soos vermeld in subartikel (1), uit te reik indien die aansoek daarom nie gestaaf word deur sodanige inligting met betrekking tot materiaal, arbeid, vervoer en ander koste as wat hy nodig ag nie.*
- (3) *'n Aansoek om die uitreiking van 'n werkorder word ingedien op 'n vorm deur die stadstesourier voorgeskryf, en die begrotingspos waarteen die betrokke uitgawe in rekening gebring moet word, word daarin vermeld.*
49. *Kosterekenings word deur die stadstesourier gehou in dié vorm wat hy bepaal ten opsigte van alle werke soos genoem in artikel 48.*
- 50.(1) *Geen goedere van enige soort wat aan die raad behoort of waarvoor hy belasbaar is word gelewer aan, en geen werk word deur hom uitgevoer vir, enige ander persoon sonder die raad se goedkeuring en tensy die raad daarvan oortuig is dat die lewering van sulke goedere of die uitvoering van sodanige werk tot sy voordeel strek nie.*
- (2) *Geen goedere word gelewer aan, en geen werk word begin nie vir, enige persoon totdat hy òf ten volle daarvoor betaal het òf sodanige*
- of such works, the anticipated cost of which will, in the opinion of the head of the department concerned, exceed 30% of the amount mentioned in section 35(1) of the Local government Ordinance, 1939, and such other work as may be determined by the council, shall not be carried out departmentally unless the town treasurer has on application by the head of the department concerned issued a works order therefore.
- (2) The town treasurer may refuse to issue a works order as referred to in subsection (1) if the application therefore is not supported by such information relating to material, labour, transport and other costs as he deems necessary.
- (3) An application for the issue of a works order shall be submitted on a form prescribed by the town treasurer and the vote to which the relevant expenditure is to be charged shall be stated therein.
49. Cost accounts shall be kept by the town treasurer in such form as he determines in respect of all works as referred to in section 48.
- 50.(1) No goods of any kind belonging to the council or for which it is made chargeable shall be supplied to, and no work shall be carried out by it for, any other person without the council's approval and unless it is satisfied that the supplying of such goods or the doing of such work is to its advantage.
- (2) No goods shall be supplied to and no work shall be begun for any person until he has either paid in full therefore or entered into such

*ooreenkoms op skrif aangegaan het en sodanige sekuriteit vir die betaling aan die raad vir sy koste daarvoor gegee het as wat die stadstesourier vir die behoorlike beskerming van die raad nodig ag.*

*Sluiting van Begrotingsposte*

51. *Wanneer die werk voltooi is waarvoor daar 'n werkorder uitgereik is, verwittig die hoof van die betrokke departement onverwyld die stadstesourier daarvan en as die verskil tussen die werklike en die geraamde koste van daardie werk 10 persent oorskry, lê hy onverwyld sy redes daarvoor op skrif aan die stadstesourier voor.*
52. *Die hoof van 'n betrokke departement stel so gou doenlik nadat al die werk onder 'n kapitaalbegrotingspos voltooi is die stadstesourier dienooreenkomstig in kennis en verstrek al die redes vir die oorskrydingsuitgawe of besparing, al na die geval, en bevel aan dat die begrotingspos gesluit word, en die stadstesourier lê 'n skriftelike verslag oor sodanige aanbeveling vir oorweging deur die raad voor.*

*Bates*

- 53.(1) *Die stadstesourier hou 'n register waarin besonderhede van alle bates vandie raad behalwe dié wat in artikel 54(1) gemeld is, aangeteken word.*
- (2) *Wanneer 'n bate onder die beheer van 'n hoof van 'n departement aangekoop, verkoop, gesloop, vernietig of beskadig is of enige ander gebeurtenis wat sy waarde weselik affekteer plaasgevind het, rapporteer sodanige hoof onmiddellik die feite op skrif aan*

an agreement in writing and given such security for the payment to the council of its charges therefore as the town treasurer considers necessary for the proper protection of the council

Closing of Votes

51. On completion of the work for which a works order has been issued, the head of the department concerned shall forthwith notify the town treasurer thereof and if the difference between the actual and the estimated cost of that work exceeds 10 per cent, he shall forthwith submit to the town treasurer his reasons therefore in writing.
52. The head of a department concerned shall as soon as practicable after all the work under a capital vote has been completed advise the town treasurer accordingly giving all the reasons for the excess expenditure or the saving as the case may be and recommending that the vote be closed, and the town treasurer shall submit a written report on such recommendation for consideration by the council.

Assets

- 53.(1) The town treasurer shall keep a register in which shall be recorded details of all assets of the council save those mentioned in section 54(1).
- (2) When an asset under the control of the head of a department has been purchased, sold, demolished, destroyed or damaged or any other event materially affecting its value has occurred such head shall forthwith report the facts to the town treasurer in writing.

- die stadstesourier.*
- (3) *Die hoof van 'n departement lê by sodanige tussenpose wat die stadstesourier voorskryf aan hom 'n skriftelike verslag voor met sulke besonderhede aangaande alle bates onder die beheer van sodanige hoof as wat die stadstesourier vereis.*
- 54.(1) *Elke departement hou inventarisse by, in 'n vorm wat deur die stadstesourier goedgekeur word, van alle diere, uitrusting, gereedskap en meubels, ten opsigte waarvan die stadstesourier nie vereis het dat aantekeninge uitvoerig in die register genoem in artikel 53(1), gemaak word nie.*
- (2) *Op sodanige datum gedurende elke boekjaar van die raad as wat die stadstesourier besluit, laat elke hoof van 'n departement 'n vergelyking van die inventarisse genoem in subartikel (1) en die bates in die besit van sy departement maak en hy doen skriftelik aan die stadstesourier verslag van die resultaat van sodanige vergelyking.*
- (3) *Indien daar bevind word dat enige bate genoem in bogenoemde inventarisse nie in besit van die departement is nie, sluit die hoof van die departement in staat van al die feite van toepassing op die tekort in die verslag genoem in subartikel (2) in.*
- (4) *Die stadstesourier dien 'n skriftelike verslag met vermelding van al die betrokke feite in betreffende die afwesigheid van enige bate wat ingevolge subartikel (3) onder sy aandag gebring is en die bestuurskomitee doen aan die raad verslag daaroor.*
- (3) The head of a department shall at such intervals as the town treasurer may prescribe submit to him a written report giving such particulars concerning all assets under the control of such head as the town treasurer may require.
- 54.(1) Each department shall keep inventories, in a form to be approved by the town treasurer, of all animals, plant, tools and furniture, details of which the town treasurer has not required to be recorded in the register referred to in section 53(1).
- (2) At such date during every financial year of the council as the town treasurer may decide every head of a department shall cause a comparison to be made between the inventories referred to in subsection (1) and the assets in the possession of his department and shall report to the town treasurer in writing the result of such comparison.
- (3) If any asset referred to in the aforesaid inventories is found not to be in the department's possession the head of the department shall include a statement of all the facts relevant to the shortage in the report referred to in subsection (2).
- (4) The town treasurer shall submit a report in writing setting out the relevant facts relating to the absence of any asset brought to his notice in terms of subsection (3) and the management committee shall report to the council thereon.

Versekering	Insurance
55. <i>Die stadstesourier dien wanneer ook al nodig vir die raad se goedkering 'n skriftelike verslag in waarin hy die versekering van die raad se eiendom of belange wat na sy mening aangegaan behoort te word uiteensit.</i>	55. The town treasurer shall whenever necessary submit for the council's approval a written report setting out any insurance of its property or interests that should in his opinion be effected.
56.(1) <i>Die stadstesourier kan te eniger tyd 'n staat vereis van 'n hoof van 'n departement wat dit na behore moet indien, waarin die bates in die besit van daardie departement, die risiko's wat verseker moet word en enige ander inligting wat die stadstesourier nodig ag, uiteengesit is en die stadstesourier gaan ooreenkomstig sodanige staat en onderworpe aan die bepalings van artikel 55 sodanige versekering wat in die belang van die raad is, aan.</i>	56.(1) The town treasurer may at any time require from a head of a department, who shall duly supply, a statement setting out the assets held by the department, the risks requiring to be insured and any other information which the town treasurer deems necessary and the town treasurer shall in accordance with such statement and subject to the provisions of section 55 effect such insurance as the council's interests require.
(2) <i>Dit is die plig van 'n hoof van 'n departement om die stadstesourier onverwyld in kennis te stel van enige nuwe versekerbare risiko of enige verandering aan 'n bestaande versekerbare risiko wat in verband met sy departement ontstaan het.</i>	(2) It shall be the duty of a head of a department to notify the town treasurer without delay of any new insurable risk or of any alteration in an existing insurable risk which has arisen in connection with his department.
57. <i>By die voorkoms van enige gebeurtenis wat aanleiding gee of wat moontlik aanleiding kan gee tot 'n eis deur of teen die raad of teen sy versekeraars, verwittig die hoof van die betrokke departement die stadstesourier van daardie gebeurtenis en die stadstesourier verwittig so gou moontlik die raad se versekeraar daarvan.</i>	57. On the occurrence of any event giving rise or likely to give rise to a claim by or against the council or against its insurers the head of the department concerned shall notify the town treasurer of the event and the town treasurer shall as soon as possible notify the council's insurer thereof.
58. <i>Die stadstesourier hou 'n register waarin besonderhede van alle versekeringspolisse in besit van die raad aangeteken word en hy is verantwoordelik vir die betaling van alle premies en moet verseker dat,</i>	58. The town treasurer shall keep a register in which particulars of all insurance policies held by the council shall be entered and he shall be responsible for the payment of all premiums and shall

*onderworpe aan die bepalings van artikel 67 (b) van die Ordonnansie op Plaaslike Bestuur (Administrasie en Verkiegings), 1960, eise wat uit sulke polisse ontstaan, ingestel word.*

#### *Beleggings*

59. *Die raad bepaal 'n beleid wat die algemene beginsels spesifiseer waarvolgens sy fondse belê en sy sekuriteite verkry en van die hand gesit word deur die stadstoesourier.*

#### *Interne Ouditering en Boekhou*

- 60.(1) *Die stadstoesourier, lede van 'n interne ouditeringspersoneel en enige ander persoon deur hom gemagtig, is geregtig om die vertoning van alle boeke, rekeninge en ander stukke aangaande die geldelike sake van enige departement te eis of om toegang daartoe te hê.*

- (2) *'n Hoof van 'n departement en elke beampte daarvan verskaf op versoek van die stadstoesourier na sy beste wete sodanige inligting aan die stadstoesourier met betrekking tot finansiële sake as wat hy spesifiseer.*

61. *Die stelsel gevolg deur 'n departement vir die invordering van inkomste, die hou van boeke of enige stukke aangaande finansiële aangeleenthede met inbegrip van kosteberekening is onderworpe aan die goedkeuring van die stadstoesourier en geen sodanige stelsel mag sonder die stadstoesourier se voorafverkreë goedkeuring verander of van afgewyk word nie.*

#### *Bewaring van Dokumente*

ensure that, subject to the provisions of section 67 (b) of the Local Government (Administration and elections) Ordinance, 1960, claims which arise under such policies are instituted.

#### *Investments*

59. The council shall lay down a policy specifying the general principles according to which its funds shall be invested and its securities acquired and disposed of by the town treasurer.

#### *Internal Audit and Accounting*

- 60.(1) The town treasurer, members of an internal audit staff and any other person authorized by him shall be entitled to require production of or have access to all books, accounts and other records relating to financial matters of any department.

- (2) A head of a department and every officer thereof shall at the request of the town treasurer furnish him to the best of his knowledge with such information relating to financial matters as he may specify.

61. The system operated by a department for the collection of revenue, the keeping of books or any records relating to financial matters including costing shall be subject to the approval of the town treasurer and no such system shall be altered or departed from without the town treasurer's prior approval.

#### *Custody of Documents*

<p>62.(1) <i>Alle transportaktes, eiendomsbe- wyse, huurkontrakte, ooreenkomste en dergelike stukke word by voltooiing in veilige bewaring ooreenkomstig die voorskrifte van die klerk van die raad geplaas.</i></p> <p>(2) <i>Die klerk van die raad hou 'n register van alle dokumente gemeld in subartikel (1), of laat dit hou, waarin die nommer, aard, geldigheidsduur en enige ander inligting van belang aangaande elke dokument aangeteken word.</i></p>	<p>62.(1) All deeds of transfer, title deeds leases, agreements and similar documents shall, upon completion, be placed in safe custody in accordance with the directions of the clerk of the council.</p> <p>(2) The clerk of the council shall keep or cause to be kept a register of all documents mentioned in subsection (1) in which the number, nature, period of validity and any other information of importance regarding each document, shall be recorded.</p>
<p><i>Betaling van Salarisse, Lone en Toelaes</i></p>	<p>Payment of Salaries, Wages and Allowances</p>
<p>63.(1) <i>Die stadstesourier hou 'n opgawe waarin alle toepaslike besonder- hede met betrekking tot salarisse, lone, toelaes en verlof van elke werknemer van die raad aangeteken word.</i></p> <p>(2) <i>Betaalstate word deur die stadstesourier goedgekeur en betaling word dienooreenkomstig gedoen.</i></p> <p>(3) <i>Die stadstesourier betaal alle salarisse, lone en toelaes op sodanige wyse as wat hy bepaal: Met dien verstande dat waar die gebruik van die "kerfstokstelsel" of 'n soortgelyke stelsel van betaling deur die raad goedgekeur is, kan daar afgesien word van die handtekenings, merke of duimaf- drukke van werknemers, maar minstens een ander amptenaar of 'n persoon van die hoogs moontlike status moet deurgaans teen- woordig wees terwyl die betalings deur die betaalmeester gedoen word.</i></p>	<p>63.(1) The town treasurer shall keep a record in which all relevant particulars relating to salary, wages, allowances and leave of every employee of the council are recorded.</p> <p>(2) Pay sheets shall be approved by the town treasurer and payment shall be made in accordance therewith.</p> <p>(3) The town treasurer shall pay all salaries, wages and allowances in such manner as he may determine: Provided that where the use of the "tally system" or any similar system of payment has been approved by the council, the signatures, marks or thumbprints of employees may be dispensed with but at least one other official or person of as high standing as possible must be present the whole time during which payments are being made by the paymaster.</p>
<p><i>Sodanige getuie moet op die bewysstuk sertifiseer -</i></p>	<p>Such witness must certify on the voucher -</p>

- |   |  |
|---|--|
| <p>(i) <i>dat aan die persone in die betaalstaat genoem, die bedrae teenoor hul onderskeie name aangegee in sy teenwoordigheid betaal is;</i></p>   | <p>(i) that the persons named in the paysheet were paid in his presence the amounts stated opposite their respective names;</p>  |
| <p>(ii) <i>hoeveel ontvangers daar was;</i></p>   | <p>(ii) as to the number of payees concerned; and</p>  |
| <p>(iii) <i>wat die totale bedrag is wat aldus betaal is; en</i></p>  | <p>(iii) as to the total amount so paid; and</p>   |
| <p>(4) <i>Die sertifikaat in subartikel (3) bedoel, moet soos volg lui:</i></p> <p><i>Ek/Ons sertifiseer hierby dat aan die persone in hierdie lys genoem ..... in getal, die bedrae teenoor hul onderskeie name, waarvan die totaal op ..... (R.....) te staan kom, in my/ons teenwoordigheid betaal is.</i></p> | <p>(4) The certificate contemplated in subsection (3) shall read as follows:</p> <p>I/We hereby certify that the persons named in this list, to the number of ..... were paid in my/our presence the sums opposite their respective names and amounting in total to ..... (R.....)</p> |