



# GOVERNMENT GAZETTE

OF THE REPUBLIC OF SOUTH AFRICA

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REPUBLIEK VAN SUID-AFRIKA

# STAATSKOERANT

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STATE PRESIDENT'S OFFICE

KANTOOR VAN DIE STAATSPRESIDENT

No. 1043.

26 May 1989

It is hereby notified that the State President has assented to the following Act which is hereby published for general information:—

No. 52 of 1989: Auditor-General Act, 1989.

No. 1043.

26 Mei 1989

Hierby word bekend gemaak dat die Staatspresident sy goedkeuring geheg het aan die onderstaande Wet wat hierby ter algemene inligting gepubliseer word:—

No. 52 van 1989: Wet op die Ouditeur-generaal, 1989.

Act No. 52, 1989

AUDITOR-GENERAL ACT, 1989

**GENERAL EXPLANATORY NOTE:**

**[** Words in bold type in square brackets indicate omissions from existing enactments.

**\_\_\_\_\_** Words underlined with solid line indicate insertions in existing enactments.

# ACT

**To provide for the appointment of an Auditor-General and the auditing of certain accounts by him; and for matters connected therewith.**

*(Afrikaans text signed by the State President.)  
(Assented to 17 May 1989.)*

**B**E IT ENACTED by the State President and the Parliament of the Republic of South Africa, as follows:—

**Definitions**

- 1.** In this Act, unless the context otherwise indicates—
- (i) “accounting officer” means a person referred to in section 15 of the Exchequer Act, 1975 (Act No. 66 of 1975); (ix) 5
  - (ii) “Commission” means the Commission for Administration established by section 2 (1) of the Commission for Administration Act, 1984 (Act No. 65 of 1984); (vi)
  - (iii) “fund or account concerned” means a fund or account from which the trading and capital expenses of a department of State or any statutory body are defrayed; (i) 10
  - (iv) “local authority” means—
    - (a) an institution or body referred to in subsection 84 (1) (f) of the Provincial Government Act, 1961 (Act No. 32 of 1961); 15
    - (b) a local authority as defined in section 1 of the Black Local Authorities Act, 1982 (Act No. 102 of 1982);
    - (c) a local council established under section 2 of the Local Councils Act (House of Assembly), 1987 (Act No. 94 of 1987); and
    - (d) a council established by section 2 of the Local Government Affairs Council Act (House of Assembly), 1989; (viii) 20
  - (v) “money” means—
    - (a) all revenue; and
    - (b) all other money whatsoever received or held by an accounting officer for or on account of the State or a statutory body; (iv) 25
  - (vi) “Office” means the Office of the Auditor-General referred to in section 8 (1); (v) 25
  - (vii) “property” means any property of the State or a statutory body the disposal of which is not governed by any other law; (iii)
  - (viii) “Public Service Act” means the Public Service Act, 1984 (Act No. 111 of 1984); (xi) 30
  - (ix) “responsible Minister”, in relation to a matter in so far as it relates or applies to, or is connected with—

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## ALGEMENE VERDUIDELIKENDE NOTA:

[ ] Woorde in vet druk tussen vierkantige hake dui skrappings uit bestaande verordenings aan.

\_\_\_\_\_ Woorde met 'n volstreep daaronder, dui invoegings in bestaande verordenings aan.

# WET

Om voorsiening te maak vir die aanstelling van 'n Ouditeur-generaal en die ouditering van sekere rekenings deur hom; en vir aangeleenthede wat daarmee in verband staan.

*(Afrikaanse teks deur die Staatspresident geteken.)  
(Goedgekeur op 17 Mei 1989.)*

**D**AAR WORD BEPAAL deur die Staatspresident en die Parlement van die Republiek van Suid-Afrika, soos volg:—

## Woordomskrywing

1. Tensy uit die samehang anders blyk, beteken in hierdie Wet—

- 5 (i) "betrokke fonds of rekening" 'n fonds of rekening waaruit die bedryfs- en kapitaaluitgawes van 'n Staatsdepartement of enige statutêre liggaam bestry word; (iii)
- (ii) "die Grondwet" die Grondwet van die Republiek van Suid-Afrika, 1983 (Wet No. 110 van 1983); (xii)
- 10 (iii) "eiendom" enige eiendom van die Staat of 'n statutêre liggaam waaroor die beskikking nie by 'n ander wet gereël word nie; (vii)
- (iv) "geld"—
- (a) alle inkomste; en
- 15 (b) alle ander geld hoegenaamd wat deur 'n rekenpligtige beampte vir of op rekening van die Staat of 'n statutêre liggaam ontvang is of gehou word; (v)
- (v) "Kantoor" die Kantoor van die Ouditeur-generaal in artikel 8 (1) bedoel; (vi)
- 20 (vi) "Kommissie" die Kommissie vir Administrasie ingestel by artikel 2 (1) van die Wet op die Kommissie vir Administrasie, 1984 (Wet No. 65 van 1984); (ii)
- (vii) "ongemagtigde uitgawes" uitgawes bedoel in artikel 33 van die Skatkiswet, 1975 (Wet No. 66 van 1975); (xvi)
- 25 (viii) "plaaslike owerheid"—
- (a) 'n instelling of liggaam bedoel in artikel 84 (1) (f) van die Wet op Provinsiale Bestuur, 1961 (Wet No. 32 van 1961);
- (b) 'n plaaslike owerheid soos omskryf in artikel 1 van die Wet op Swart Plaaslike Owerhede, 1982 (Wet No. 102 van 1982);
- 30 (c) 'n plaaslike raad ingestel kragtens artikel 2 van die Wet op Plaaslike Rade (Volksraad), 1987 (Wet No. 94 van 1987); en
- (d) 'n raad ingestel by artikel 2 van die Wet op die Raad op Plaaslike Bestuursaangeleenthede (Volksraad), 1989; (iv)
- (ix) "rekenpligtige beampte" iemand bedoel in artikel 15 van die Skatkiswet, 1975 (Wet No. 66 van 1975); (i)

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- (a) the State Revenue Account or an account established by section 82 (1) (c) of the Constitution in connection with the administration of a provincial matter or any law administered by a Minister referred to in section 20 (b) of the Constitution, means the Minister of Finance; or
- (b) an account established by section 82 (1) (b) of the Constitution in connection with the administration of matters administered by a member of a Ministers' Council or any law which is so administered, means the member of that Ministers' Council to whom the administration of the financial affairs of the population group concerned has been assigned; (xvi) 5 10
- (x) "security" means any stock or bond certificate, promissory note, debenture, treasury bill, or a document issued as evidence of the borrowing of money or any other form of financing in terms of any law, and signed by a person authorized thereto; (x)
- (xi) "statutory body" means any local authority, board, fund, institution, company, corporation or other organization established or constituted by or under any law in terms of which the accounts thereof must be audited by the Auditor-General; (xii) 15
- (xii) "the Constitution" means the Republic of South Africa Constitution Act, 1983 (Act No. 110 of 1983); (ii) 20
- (xiii) "Treasury" means the central financial authority in the public service vested in the Department of Finance; (xiii)
- (xiv) "trust money" means money kept by an accounting officer or other person in the service of the State or a statutory body, as the case may be, on behalf of a person or institution which money does not belong to the State or a statutory body, as the case may be; (xv) 25
- (xv) "trust property" means property kept by an accounting officer or other person in the service of the State or a statutory body, as the case may be, on behalf of a person or institution which property does not belong to the State or a statutory body, as the case may be; (xiv) 30
- (xvi) "unauthorized expenditure" means expenditure referred to in section 33 of the Exchequer Act, 1975 (Act No. 66 of 1975). (vii)

**Appointment of Auditor-General**

2. (1) The State President shall after consultation with the Speaker of Parliament appoint an Auditor-General, regard being had to, *inter alia*, the knowledge of or experience in auditing, state finances and public administration of such person. 35

(2) The Auditor-General shall hold office for such period as the State President may determine at the time of his appointment: Provided that—

- (a) such period shall not be less than five or longer than ten years;
- (b) the period of office of any person so appointed may not be extended; and 40
- (c) no person may be reappointed to the same post.
- (3) (a) Notwithstanding the provisions of subsection (2), the person who immediately prior to the date of commencement of this Act occupied the post of Auditor-General, shall as from the said date be deemed to have been appointed in terms of this section for a period of office determined by the State President. 45
- (b) The conditions of service applicable to the person referred to in paragraph (a) immediately prior to the date of commencement of this Act, shall not be affected to his detriment, and no such condition of service shall after such date be construed or applied in a manner which is less favourable to the person concerned than the manner in which it was construed or applied immediately prior to the said date. 50

**Conditions of service of Auditor-General**

3. (1) (a) Subject to the provisions of this Act, the State President shall from time to time determine the salary and other conditions of service of the Auditor-General. 55
- (b) The salary payable to a particular Auditor-General shall not be reduced except by Act of Parliament.
- (c) The salary and other conditions of service referred to in paragraph (a) shall not be less favourable than those of the chairman of the Commission. 60
- (2) The Auditor-General shall not without the consent of the State President perform any remunerative work outside his official duties.

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- (x) "sekuriteit" enige effekte- of obligasiesertifikaat, promesse, skuldbrief, skatkisbiljet, of 'n stuk wat as bewys van die leen van geld of enige ander vorm van finansiering ingevolge enige wet uitgereik is en wat onderteken is deur 'n persoon wat daartoe gemagtig is; (x)
- 5 (xi) "Staatsdienswet" die Staatsdienswet, 1984 (Wet No. 111 van 1984); (viii)
- (xii) "statutêre liggaam" enige plaaslike owerheid, raad, fonds, instelling, maatskappy, korporasie of ander organisasie wat gestig of saamgestel is by of kragtens 'n wet ingevolge waarvan die rekenings daarvan deur die Ouditeur-generaal geouditeer moet word; (xi)
- 10 (xiii) "Tesourie" die sentrale finansiële gesag in die staatsdiens wat gesetel is in die Departement van Finansies; (xiii)
- (xiv) "trusteiendom" eiendom deur 'n rekenpligtige beampte of ander persoon in diens van die Staat of 'n statutêre liggaam, na gelang van die geval, gehou ten behoeve van 'n persoon of instansie welke goed nie aan die Staat of 'n statutêre liggaam, na gelang van die geval, behoort nie; (xv)
- 15 (xv) "trustgeld" geld deur 'n rekenpligtige beampte of ander persoon in diens van die Staat of 'n statutêre liggaam, na gelang van die geval, gehou ten behoeve van 'n persoon of instansie, welke geld nie aan die Staat of 'n statutêre liggaam, na gelang van die geval, behoort nie; (xiv)
- 20 (xvi) "verantwoordelike Minister", met betrekking tot 'n aangeleentheid vir sover dit betrekking het of van toepassing is op, of in verband staan met—
- (a) die Staatsinkomsterekening of 'n rekening ingestel by artikel 82 (1) (c) van die Grondwet in verband met die administrasie van 'n provinsiale aangeleentheid of 'n wet wat deur 'n Minister in artikel 20 (b) van die
- 25 (b) 'n rekening ingestel by artikel 82 (1) (b) van die Grondwet in verband met die administrasie van aangeleenthede wat deur 'n lid van 'n Ministersraad geadminestreer word of 'n wet wat aldus geadminestreer word, die lid van daardie Ministersraad aan wie die administrasie van die finansiële sake van die betrokke bevolkingsgroep opgedra is. (ix)
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**Aanstelling van Ouditeur-generaal**

2. (1) Die Staatspresident stel na oorleg met die Speaker van die Parlement 'n Ouditeur-generaal aan met inagneming van, onder andere, so 'n persoon se kennis van of ondervinding in ouditering, staatsfinansies en openbare administrasie.
- 35 (2) Die Ouditeur-generaal beklee sy amp vir die tydperk wat die Staatspresident by sy aanstelling bepaal: Met dien verstande dat—
- (a) daardie tydperk nie korter as vyf of langer as tien jaar mag wees nie;
- (b) die ampsduur van iemand aldus aangestel nie verleng kan word nie; en
- (c) geen persoon in dieselfde amp heraan gestel kan word nie.
- 40 (3) (a) Ondanks die bepalings van subartikel (2) word die persoon wat onmiddellik voor die datum van inwerkingtreding van hierdie Wet die amp van Ouditeur-generaal beklee het, vanaf genoemde datum geag ingevolge hierdie artikel aangestel te wees vir die ampstermyn wat die Staatspresident bepaal.
- 45 (b) Die diensvoorwaardes wat van toepassing is op die persoon bedoel in paragraaf (a) onmiddellik voor die datum van inwerkingtreding van hierdie Wet, word nie tot sy nadeel geraak nie, en geen sodanige diensvoorwaarde word na daardie datum uitgelê of toegepas op 'n wyse wat minder gunstig is vir die betrokke persoon as die wyse waarop dit onmiddellik voor
- 50 genoemde datum uitgelê of toegepas is nie.

**Diensvoorwaardes van Ouditeur-generaal**

3. (1) (a) Behoudens die bepalings van hierdie Wet bepaal die Staatspresident van tyd tot tyd die salaris en ander diensvoorwaardes van die Ouditeur-generaal.
- 55 (b) Die salaris van 'n bepaalde Ouditeur-generaal mag nie verminder word nie behalwe by Wet van die Parlement.
- (c) Die salaris en ander diensvoorwaardes in paragraaf (a) vermeld, mag nie minder gunstig as dié van die voorsitter van die Kommissie wees nie.
- (2) Die Ouditeur-generaal mag nie sonder die toestemming van die Staatspresident besoldigde werk buite sy ampspligte verrig nie.
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(3) If an officer or employee in the public service or a member of the Commission who, immediately prior to his appointment as such a member, was such an officer or employee, is appointed, or in terms of section 15 acts as Auditor-General, the period of his service as Auditor-General shall be reckoned as part of and continuous with his employment in the public service, including, in the case of such a member of the Commission, that service which in terms of the provisions of section 3 (4) (a) of the Commission for Administration Act, 1984 (Act No. 65 of 1984), is reckoned as part of and continuous with his employment in the public service, for purposes of leave, pension and any other conditions of service, and the provisions of any pensions Act applicable to him as such officer or employee, or in the event of his death, to his dependants, which are not inconsistent with this section, shall *mutatis mutandis* continue so to apply.

#### Discharge and vacation of office of Auditor-General

4. (1) The Auditor-General shall not be discharged from office except by the State President upon an address from each of the respective Houses of Parliament in the same session praying for such discharge on the ground of misbehaviour or incapacity.

(2) (a) The State President may allow the Auditor-General, at his request, to vacate his office—

(i) on account of continued ill-health; or

(ii) for any other reason which the State President deems sufficient.

(b) If the Auditor-General—

(i) is allowed to vacate his office in terms of paragraph (a) (i), he shall be entitled to such pension as he would have been entitled to under the pensions Act applicable to him if his services had been terminated on the ground of continued ill-health occasioned without his being instrumental thereto; or

(ii) is allowed to vacate his office in terms of paragraph (a) (ii), he shall be deemed to have been removed from office in terms of section 4 (1) (a) (iv) of the Commission for Administration Act, 1984 (Act No. 65 of 1984), or to have been retired in terms of section 15 (4) of the Public Service Act, as the State President may direct, and he shall be entitled to such pension as he would have been entitled to under the pensions Act applicable to him if he had been so removed from office or had been so retired.

(3) If the Auditor-General immediately prior to his appointment as such, was an officer or employee in the public service or a member of the Commission and at the expiry of his period of office as Auditor-General has not reached the age at which he would in terms of the Public Service Act have had the right to retire or would have been compelled to retire had he not been appointed as Auditor-General, he shall have the right to retire, and if he so retires he shall be entitled to such pension as he would have been entitled to under the pensions Act applicable to him if he had been compelled to retire from the public service owing to the abolition of his post.

(4) If the Auditor-General immediately prior to his appointment as such was an officer or employee in the public service, or a member of the Commission, and is appointed under an Act of Parliament and with his consent to an office to which the provisions of this Act or the Public Service Act do not apply, he shall as from the date on which he is so appointed, cease to be Auditor-General, and if at that date he has not reached the age at which he would in terms of the Public Service Act have had the right to retire, he shall be deemed to have retired on that date and shall, subject to the said provisions, be entitled to such pension as he would have been entitled to under the pensions Act applicable to him had he been compelled to retire from the public service owing to the abolition of his post.

#### Duties and powers of Auditor-General

5. (1) The Auditor-General shall, subject to the provisions of any other law and of subsection (9), audit all the accounts of all accounting officers and of all other persons in the public service entrusted with the receipt, custody, payment or issue of state property or state money, stamps, securities, equipment, stores, trust money, trust property and other assets.

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(3) As 'n beampte of werknemer in die staatsdiens of 'n lid van die Kommissie wat, onmiddellik voor sy aanstelling as so 'n lid, so 'n beampte of werknemer was, aangestel word, of ingevolge artikel 15 as Ouditeur-generaal waarneem, word die tydperk van sy diens as Ouditeur-generaal gereken as deel van en as aaneenlopend met sy diens in die staatsdiens, met inbegrip, in die geval van so 'n lid van die Kommissie, van die diens wat ingevolge die bepalings van artikel 3 (4) (a) van die Wet op die Kommissie vir Administrasie, 1984 (Wet No. 65 van 1984), as deel van en as aaneenlopend met sy diens in die staatsdiens gereken word, vir doeleindes van verlof, pensioen en enige ander diensvoorwaardes, en bly die bepalings van 'n Pensioenwet wat op hom as sodanige beampte of werknemer of, in die geval van sy dood, op sy afhanklikes van toepassing is, wat nie met hierdie artikel strydig is nie, *mutatis mutandis* aldus van toepassing.

**Ontslag en ampsontruiming van Ouditeur-generaal**

4. (1) Die Ouditeur-generaal word nie uit sy amp ontslaan nie behalwe deur die Staatspresident op 'n adres van elkeen van die onderskeie Huisse van die Parlement in dieselfde sessie waarin op grond van wangedrag of onbekwaamheid om die ontslag gevra word.

(2) (a) Die Staatspresident kan op versoek van die Ouditeur-generaal hom toelaat om sy amp neer te lê—

(i) weens voortdurende swak gesondheid; of  
(ii) om enige ander rede wat die Staatspresident voldoende ag.

(b) As die Ouditeur-generaal—

(i) toegelaat word om ingevolge paragraaf (a) (i) sy amp neer te lê, is hy geregtig op die pensioen waarop hy kragtens die Pensioenwet wat op hom van toepassing is, geregtig sou gewees het as sy dienste op grond van voortdurende swak gesondheid wat sonder sy toedoen veroorsaak is, beëindig is; of

(ii) toegelaat word om ingevolge paragraaf (a) (ii) sy amp neer te lê, word hy geag ingevolge artikel 4 (1) (a) (iv) van die Wet op die Kommissie vir Administrasie, 1984 (Wet No. 65 van 1984), van sy amp onthef te wees of ingevolge artikel 15 (4) van die Staatsdienswet verplig te gewees het om af te tree, na gelang die Staatspresident gelas, en is hy geregtig op die pensioen waarop hy kragtens die Pensioenwet wat op hom van toepassing is, geregtig sou gewees het as hy aldus van sy amp onthef sou gewees het of verplig sou gewees het om af te tree.

(3) Indien die Ouditeur-generaal onmiddellik voor sy aanstelling as sodanig, 'n beampte of werknemer in die staatsdiens of 'n lid van die Kommissie was en by verstryking van sy ampstermyn as Ouditeur-generaal nog nie die leeftyd bereik het waarop hy ingevolge die Staatsdienswet die reg sou gehad het om af te tree of verplig sou gewees het om af te tree as hy nie as Ouditeur-generaal aangestel was nie, het hy die reg om af te tree, en as hy aldus aftree, is hy geregtig op die pensioen waarop hy ingevolge die Pensioenwet wat op hom van toepassing is, geregtig sou gewees het as hy weens die afskaffing van sy pos verplig was om uit die staatsdiens af te tree.

(4) Indien die Ouditeur-generaal onmiddellik voor sy aanstelling as sodanig, 'n beampte of werknemer in die staatsdiens of 'n lid van die Kommissie was, en kragtens 'n Wet van die Parlement en met sy instemming aangestel word in 'n amp waarop die bepalings van hierdie Wet of die Staatsdienswet nie van toepassing is nie, hou hy vanaf die datum waarop hy aldus aangestel word, op om Ouditeur-generaal te wees, en indien hy op daardie datum nog nie die leeftyd bereik het waarop hy ingevolge die Staatsdienswet die reg sou gehad om af te tree nie, word hy geag op daardie datum af te getree het en is hy, behoudens genoemde bepalings, geregtig op die pensioen waarop hy ingevolge die Pensioenwet wat op hom van toepassing is, geregtig sou gewees het as hy weens die afskaffing van sy pos verplig was om uit die staatsdiens af te tree.

**55 Pligte en bevoegdhede van Ouditeur-generaal**

5. (1) Die Ouditeur-generaal moet, behoudens die bepalings van enige ander wet en van subartikel (9), al die rekenings van alle rekenpligtige beamptes en van alle ander persone in die staatsdiens aan wie die ontvangs, bewaring, uitbetaling of uitreiking van staatseiendom of staatsgeld, seëls, sekuriteite, uitrusting, voorrade, trustgeld, trusteeiendom en ander bates toevertrou is, ouditeer.

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(2) Subject to the provisions of any other law, the Auditor-General shall audit all the accounts of a statutory body and of all persons in the employment of such body entrusted with the receipt, custody, payment or issue of property, money, stamps, securities, equipment, stores, trust money, trust property and other assets under the control of that body. 5

(3) If at any time it appears desirable in the public interest that the accounts of a body, association or institution should be audited by the Auditor-General, the State President may assign the auditing of such accounts to the Auditor-General, and such body, association or institution shall for the purposes of this Act thereupon be deemed to be a statutory body. 10

(4) Subject to the provisions of subsection (3), no duty or function may be imposed upon the Auditor-General other than by means of an Act of Parliament.

(5) Notwithstanding the provisions of any other law, the Auditor-General shall perform the functions vested in him by virtue of any other law in accordance with the provisions of this Act in relation to— 15

- (a) the bodies whose accounts shall be audited;
- (b) the procedure according to which auditing shall be done; and
- (c) the steps to be taken by the Auditor-General as a result of an audit.

(6) For the purpose of auditing the accounts referred to in subsections (1), (2) and (3) the Auditor-General may, subject to the provisions of subsection (9), in his discretion determine the extent of the audit to be carried out and request the details and statements of account which he considers necessary: Provided that he may, subject to the provisions of any other law, also determine the format in which and the date on which such details and statements of account shall be submitted to him. 20 25

(7) The Auditor-General shall, subject to the provisions of any other law and of subsection (9), satisfy himself that—

- (a) all reasonable precautions have been taken to safeguard the proper collection of money to which an audit in terms of this Act relates, and that the laws and instructions relating thereto have been duly observed; 30
- (b) all reasonable precautions have been taken in connection with the receipt, custody and issue of, and accounting for property, money, stamps, securities, equipment, stores, trust money, trust property and other assets; and
- (c) all receipts, payments and other transactions are made in accordance with the applicable laws and instructions and are supported by adequate vouchers. 35

(8) In exercising his powers and performing his duties under this Act and subject to subsection (9)—

- (a) the Auditor-General may in writing require any person in the employment of an institution whose accounts are being audited by him, to appear before him at a time and place mentioned in the request and to produce to him all such records, books, vouchers and documents in the possession and under the control of such person as the Auditor-General may deem necessary for the exercise of his powers or the performance of his duties; 40 45
- (b) the Auditor-General and any person referred to in section 9 shall have—
  - (i) access to all information, records, books, vouchers, documents, property, money, stamps, securities, equipment, stores, trust money, trust property and other assets in the possession of any person in the employment of an institution whose accounts are being audited by him; 50
  - (ii) the right, without payment of money, to investigate and to make extracts from any record, book or document of an institution whose accounts are being audited by him;
  - (iii) the right to investigate whether any property, money, stamps, securities, equipment, stores, trust money, trust property and other assets in question have been applied in an economical, efficient and effective manner; 55
  - (iv) the right to investigate and to enquire into any matter, including the efficiency of internal control measures, relating to expenditure by and the revenue of an institution whose accounts are being audited by him; 60



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- (2) Behoudens die bepalings van enige ander wet moet die Ouditeur-generaal al die rekenings van 'n statutêre liggaam en van alle persone in diens van so 'n liggaam aan wie die ontvangs, bewaring, uitbetaling of uitreiking van eiendom, geld, seëls, sekuriteite, uitrusting, voorrade, trustgeld, trusteeiendom en ander bates onder die 5 beheer van dié liggaam toevertrou is, ouditeer.
- (3) As dit te eniger tyd in die openbare belang wenslik blyk dat die rekenings van 'n liggaam, vereniging of instelling deur die Ouditeur-generaal geouditeer behoort te word, kan die Staatspresident die ouditering van daardie rekenings aan die Ouditeur-generaal opdra, en daardie liggaam, vereniging of instelling word dan vir die 10 doeleindes van hierdie Wet geag 'n statutêre liggaam te wees.
- (4) Behoudens die bepalings van subartikel (3) kan geen plig of werksaamheid anders as by wyse van 'n Wet van die Parlement aan die Ouditeur-generaal opgedra word nie.
- (5) Ondanks die bepalings van enige ander wet, verrig die Ouditeur-generaal die 15 werksaamhede wat uit hoofde van enige ander wet by hom berus, ooreenkomstig die bepalings van hierdie Wet met betrekking tot—
- (a) die liggame wie se rekenings geouditeer moet word;
  - (b) die prosedure waarvolgens ouditering moet geskied; en
  - (c) die stappe wat deur die Ouditeur-generaal na aanleiding van 'n ouditering 20 gedoen moet word.
- (6) Vir die doel van die ouditering van die rekenings bedoel in subartikels (1), (2) en (3) kan die Ouditeur-generaal, behoudens die bepalings van subartikel (9), na goeddunke die omvang van die ouditering wat uitgevoer moet word, bepaal en die besonderhede en rekeningstate wat hy nodig ag, aanvra: Met dien verstande 25 dat hy, behoudens die bepalings van enige ander wet, ook die formaat waarin en datum waarop sodanige besonderhede en rekeningstate aan hom voorgelê moet word, kan bepaal.
- (7) Die Ouditeur-generaal moet, behoudens die bepalings van enige ander wet en van subartikel (9), homself oortuig dat—
- (a) alle redelike voorsorg getref is om die behoorlike invordering van geld 30 waarop 'n ouditering ingevolge hierdie Wet betrekking het, te beveilig, en dat die wette en voorskrifte wat daarop betrekking het, behoorlik nagekom is;
  - (b) alle redelike voorsorg getref is in verband met die ontvangs, bewaring, 35 uitreiking en verantwoording van eiendom, geld, seëls, sekuriteite, uitrusting, voorrade, trustgeld, trusteeiendom en ander bates; en
  - (c) alle ontvangste, betalings en ander transaksies ooreenkomstig die toepaslike wette en voorskrifte geskied en met voldoende bewysstukke gestaaf word.
- (8) Wanneer hy sy bevoegdhede of pligte kragtens hierdie Wet uitoefen of verrig 40 en behoudens subartikel (9)—
- (a) kan die Ouditeur-generaal skriftelik eis dat enige persoon in diens van 'n instelling wie se rekenings deur hom geouditeer word, op 'n tyd en plek in 45 die eis vermeld, voor hom verskyn en al die aantekeninge, boeke, bewysstukke en dokumente in die besit en onder die beheer van so 'n persoon wat die Ouditeur-generaal vir die uitoefening van sy bevoegdhede en die verrigting van sy pligte nodig ag, aan hom voorlê;
  - (b) het die Ouditeur-generaal of iemand in artikel 9 bedoel—
    - (i) toegang tot alle inligting, aantekeninge, boeke, bewysstukke, doku- 50 mente, eiendom, geld, seëls, sekuriteite, uitrusting, voorrade, trustgeld, trusteeiendom en ander bates in die besit van enige persoon in diens van 'n instelling wie se rekenings deur hom geouditeer word;
    - (ii) die reg om, sonder betaling van geld, ondersoek in te stel na en uittreksels te maak uit enige aantekening, boek of dokument van 'n 55 instelling wie se rekenings deur hom geouditeer word;
    - (iii) die reg om ondersoek in te stel of enige betrokke eiendom, geld, seëls, sekuriteite, uitrusting, voorrade, trustgeld, trusteeiendom en ander bates op 'n ekonomiese, doeltreffende en effektiewe wyse aangewend 60 is;
    - (iv) die reg om ondersoek in te stel na en navraag te doen aangaande 'n aangeleentheid, met inbegrip van die doeltreffendheid van huishoudelike beheermaatreëls, wat in verband staan met die uitgawes deur en inkomste van 'n instelling wie se rekenings deur hom geouditeer word;

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(c) the Auditor-General or any person referred to in section 9 having the powers of a commissioner of oaths, may administer an oath or affirmation to and interrogate under oath or upon affirmation any person whom he thinks fit to interrogate, in connection with the receipt, custody, payment or issue of property, money, stamps, securities, equipment, stores, trust money, trust property and other assets to which the provisions of this Act apply, and in connection with any other matter in so far as it may be necessary for the due performance and exercise of the powers and duties conferred or imposed upon him by this Act. 5

(9) When in view of the confidential nature of any account or a part of such an account referred to in section 6 (3) it is desirable that such account shall not be subjected to normal auditing procedure, the audit shall be carried out by the Auditor-General or any person referred to in section 9 approved by the State President. 10

### Reports of Auditor-General

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6. (1) Subject to the provisions of subsection (5), the Auditor-General shall as soon as practicable after the end of a financial year examine all the accounts which he is in terms of any law required to audit, and transmit them, excluding statements of accounts which in his opinion are of lesser importance and on which he has no comments to offer, together with a report signed by him or a person in his Office designated by him— 20

(a) in the case of accounts of accounting officers and other persons in the public service, to the responsible Minister;

(b) in the case of the accounts of the South African Transport Services, to the Minister administering that institution; 25

(c) in the case of the accounts of the Department of Posts and Telecommunications, to the Minister administering that Department;

(d) in the case of the accounts of a regional services council established in terms of the Regional Services Councils Act, 1985 (Act No. 109 of 1985), to the Minister of Constitutional Development and Planning; 30

(e) in the case of the accounts of a control board established in terms of the Marketing Act, 1968 (Act No. 59 of 1968), to the Minister of Agriculture;

(f) in the case of the accounts of any local authority, to the Minister contemplated in section 20 (b) or 21 (a) of the Constitution, as the case may be, who is responsible for the administration of the local authority concerned; 35

(g) in the case of the accounts of other statutory bodies, subject to the provisions of any other law, to the responsible Minister, 40

and each of the said Ministers shall within seven days after receipt thereof, cause the accounts and reports transmitted to him to be tabled in Parliament or in the House of Parliament concerned, as the circumstances may require, if Parliament is then in session or, if Parliament is not then in session, within seven days after the commencement of its next ensuing session: Provided that the Auditor-General may at any time, if he deems it desirable, transmit a special report on any matter connected with his powers and duties under this Act or any other law to the responsible Minister for tabling as mentioned above, in Parliament or in the House of Parliament concerned, as the circumstances may require. 45

(2) If a Minister does not within the period determined by subsection (1) cause a report to be tabled in Parliament or in the House of Parliament concerned, as the circumstances may require, the Auditor-General shall immediately transmit copies of such report to the Speaker of Parliament, who shall table them in Parliament or in the House of Parliament concerned, as the circumstances may require. 50

(3) (a) The Auditor-General shall for the purposes of subsection (1) report on an account established by— 55

(i) the Foreign Affairs Special Account Act, 1967 (Act No. 38 of 1967);

(ii) the Security Services Special Account Act, 1969 (Act No. 81 of 1969);

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(c) kan die Ouditeur-generaal of iemand in artikel 9 bedoel wat die bevoegdheid van 'n kommissaris van ede het, van iemand wat hy dit goed ag om te ondervra, 'n eed of bevestiging afneem en hom onder eed of bevestiging ondervra in verband met die ontvangs, bewaring, uitbetaling of uitreiking van eiendom, geld, seëls, sekuriteite, uitrusting, voorrade, trustgeld, trusteiendom en ander bates waarop die bepalings van hierdie Wet van toepassing is, en in verband met enige ander aangeleentheid vir sover dit nodig is vir die behoorlike uitoefening en verrigting van die bevoegdheid en pligte wat by hierdie Wet aan die Ouditeur-generaal verleen of opgedra is.

(9) Wanneer weens die vertroulike aard van 'n rekening of 'n deel van so 'n rekening genoem in artikel 6 (3) dit wenslik is dat sodanige rekening nie aan normale auditprosedure onderwerp moet word nie, word die ouditering uitgevoer deur die Ouditeur-generaal of iemand in artikel 9 bedoel wat deur die Staatspresident goedgekeur is.

**Verslae van Ouditeur-generaal**

6. (1) Behoudens die bepalings van subartikel (5) moet die Ouditeur-generaal so gou moontlik na die einde van 'n boekjaar al die rekenings wat hy ingevolge enige wet moet ouditeer, ondersoek en dit, uitgesonderd die finansiële state wat na sy oordeel van minder belang is en waarop hy geen kommentaar te lewer het nie, saam met 'n verslag wat onderteken is deur hom of 'n persoon in sy Kantoor deur hom aangewys, stuur aan—

- (a) in die geval van rekenings van rekenpligtige beamptes en ander persone in die staatsdiens, die verantwoordelike Minister;
- (b) in die geval van die rekenings van die Suid-Afrikaanse Vervoerdienste, die Minister wat daardie instelling administreer;
- (c) in die geval van die rekenings van die Departement van Pos- en Telekommunikasiewese, die Minister wat daardie Departement administreer;
- (d) in die geval van die rekenings van 'n streeksdiensteraad wat ingevolge die Wet op Streeksdiensterade, 1985 (Wet No. 109 van 1985), ingestel is, die Minister van Staatkundige Ontwikkeling en Beplanning;
- (e) in die geval van die rekenings van 'n beheerraad wat ingevolge die Bemerkingswet, 1968 (Wet No. 59 van 1968), ingestel is, die Minister van Landbou;
- (f) in die geval van die rekenings van 'n plaaslike owerheid, die Minister beoog in artikel 20 (b) of 21 (a) van die Grondwet, na gelang van die geval, wat belas is met die administrasie van die betrokke plaaslike owerheid;
- (g) in die geval van die rekenings van ander statutêre liggame, behoudens die bepalings van enige ander wet, die verantwoordelike Minister,

en elkeen van genoemde Ministers moet die rekenings en verslae wat aan hom gestuur is, binne sewe dae na ontvangs daarvan in die Parlement of die betrokke Huis van die Parlement, na gelang die omstandighede vereis, ter Tafel lê as die Parlement dan in sessie is of, as die Parlement nie dan in sessie is nie, binne sewe dae na die aanvang van sy eersvolgende sessie: Met dien verstande dat die Ouditeur-generaal te eniger tyd, as hy dit wenslik ag, 'n spesiale verslag oor enige aangeleentheid wat in verband staan met sy bevoegdheid en pligte kragtens hierdie Wet of enige ander wet, aan die verantwoordelike Minister kan stuur vir tertaaflegging soos voormeld, in die Parlement of die betrokke Huis van die Parlement, na gelang die omstandighede vereis.

(2) Indien 'n Minister nie 'n verslag in subartikel (1) bedoel binne die genoemde tydperk in die Parlement of die betrokke Huis van die Parlement, na gelang die omstandighede vereis, ter Tafel lê nie, moet die Ouditeur-generaal onverwyld afskrifte van die verslag aan die Speaker van die Parlement stuur, wat dit dan in die Parlement of in die betrokke Huis van die Parlement, na gelang die omstandighede vereis, ter Tafel moet lê.

- (3) (a) Die Ouditeur-generaal doen vir die doeleindes van subartikel (1) verslag oor rekenings ingestel by—
- (i) die Wet op die Spesiale Rekening vir Buitelandse Sake, 1967 (Wet No. 38 van 1967);
  - (ii) die Wet op die Spesiale Rekening vir Veiligheidsdienste, 1969 (Wet No. 81 van 1969);

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- (iii) the Defence Special Account Act, 1974 (Act No. 6 of 1974);
  - (iv) the Secret Services Account Act, 1978 (Act No. 56 of 1978);
  - (v) the Information Service of South Africa Special Account Act, 1979 (Act No. 108 of 1979); and
  - (vi) the South African Police Special Account Act, 1985 (Act No. 74 of 1985);
- with due regard to the special nature of the accounts, and shall limit such report to the extent which the Minister of Finance, in consultation with the State President and the Auditor-General, may determine.
- (b) When the State President assigns the auditing of an account of a confidential nature to the Auditor-General in terms of section 5 (3) he may direct that paragraph (a) shall apply to such audit.
- (4) Subject to the provisions of subsection (5), the Auditor-General shall, when transmitting a report contemplated in subsection (1) on the auditing of the accounts of a statutory body to the Minister concerned, also transmit a copy thereof to that statutory body.
- (5) (a) A report or special report referred to in subsection (1) in respect of the accounts of a local authority shall be transmitted by the Auditor-General to the chairman of the council of the local authority concerned.
- (b) When the Auditor-General transmits a report referred to in paragraph (a) to the chairman of the council, a copy thereof shall also be transmitted to the Director-General.
  - (c) The chairman of the council shall after receipt of a report from the Auditor-General submit that report not later than at the second succeeding ordinary meeting of the local authority for consideration and to decide what corrective steps are to be taken should the report reveal any unsatisfactory matter or irregularity.
  - (d) Within two months after the date of the meeting referred to in paragraph (c), the chairman of the council shall submit a copy of the minutes of that meeting containing the comments of the local authority in regard to the report and indicating what steps were taken or are to be taken in connection with any matter revealed by the report, to the Director-General, who may take such further steps as he may deem necessary.
  - (e) The Director-General shall forthwith submit a copy of the minutes in question to the Auditor-General, and shall notify the Auditor-General of the steps, if any, taken by him under paragraph (d).
  - (f) The Auditor-General may transmit any matter arising from a report referred to in paragraph (a), or the conclusion thereof, which in his opinion should in the public interest be brought to the notice of Parliament, by means of a separate report to the Minister concerned referred to in subsection (1), who shall table it in Parliament in the manner provided for in the said subsection.
  - (g) For the purposes of this subsection a reference to—
    - (i) "chairman" means the chairman or mayor, as the case may be, of a local authority;
    - (ii) "Director-General" means the Director-General concerned under whose control such local authority falls.

**Additional directives to Auditor-General in connection with report on accounts**

7. When reporting on any accounts as required by section 6, the Auditor-General shall draw attention to—
- (a) every case where in his opinion a grant has been exceeded or has been utilized for a service or for a purpose other than that for which it was intended;
  - (b) the utilization of money for a service which in his opinion is uneconomical, inefficient or ineffective or not conducive to the best interests of the State or statutory body concerned;
  - (c) the use or custody of property, money, stamps, securities, equipment, stores, trust money, trust property or other assets in a manner which is or may be to the detriment of the State or the statutory body concerned;

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- (iii) die Wet op die Spesiale Verdedigingsrekening, 1974 (Wet No. 6 van 1974);
- (iv) die Wet op die Rekening vir Geheime Dienste, 1978 (Wet No. 56 van 1978);
- 5 (v) die Wet op die Spesiale Rekening vir die Inligtingsdiens van Suid-Afrika, 1979 (Wet No. 108 van 1979); en
- (vi) die Wet op die Spesiale Rekening vir die Suid-Afrikaanse Polisie, 1985 (Wet No. 74 van 1985),
- 10 met inagneming van die spesiale aard van die rekenings, en beperk sodanige verslag in die mate wat die Minister van Finansies, in oorleg met die Staatspresident en die Ouditeur-generaal, bepaal.
- (b) Wanneer die Staatspresident die ouditering van 'n rekening van 'n vertroulike aard ingevolge artikel 5 (3) aan die Ouditeur-generaal opdra, kan hy gelas dat paragraaf (a) op sodanige ouditering van toepassing is.
- 15 (4) Behoudens die bepalings van subartikel (5) moet die Ouditeur-generaal wanneer hy 'n verslag soos in subartikel (1) beoog oor die ouditering van die rekenings van 'n statutêre liggaam aan die betrokke Minister stuur, ook 'n afskrif daarvan aan daardie statutêre liggaam stuur.
- (5) (a) 'n Verslag of spesiale verslag in subartikel (1) bedoel ten opsigte van die 20 rekenings van 'n plaaslike owerheid moet deur die Ouditeur-generaal aan die voorsitter van die raad van die betrokke plaaslike owerheid gestuur word.
- (b) Wanneer die Ouditeur-generaal 'n verslag soos in paragraaf (a) bedoel aan die voorsitter van die raad stuur, moet hy ook 'n afskrif daarvan aan die 25 Direkteur-generaal stuur.
- (c) Die voorsitter van die raad moet na ontvangs van 'n verslag van die Ouditeur-generaal daardie verslag nie later nie as by die tweede daaropvolgende gewone vergadering van die plaaslike owerheid voorlê vir oorweging en om te besluit watter regstellende stappe gedoen moet word indien enige 30 onbevredigende aangeleentheid of onreëlmatigheid uit die verslag blyk.
- (d) Binne twee maande na die datum van die vergadering in paragraaf (c) bedoel, lê die voorsitter van die raad 'n afskrif van die notule van daardie vergadering waarin die kommentaar van die plaaslike owerheid aangaande die verslag vervat is en aangedui word watter stappe gedoen is of beoog 35 word in verband met enige aangeleentheid wat uit die verslag blyk, aan die Direkteur-generaal voor, wat die verdere stappe kan doen wat hy nodig ag.
- (e) Die Direkteur-generaal moet onverwyld 'n afskrif van die betrokke notule aan die Ouditeur-generaal stuur, en die Ouditeur-generaal verwittig van die stappe, as daar is, wat hy kragtens paragraaf (d) gedoen het.
- 40 (f) Die Ouditeur-generaal kan enige aangeleentheid voortspruitend uit 'n verslag in paragraaf (a) bedoel, of die afhandeling daarvan, wat na sy oordeel in die openbare belang onder die Parlement se aandag gebring behoort te word, by wyse van 'n aparte verslag aan die betrokke Minister bedoel in subartikel (1) stuur, wat dit in die Parlement ter Tafel moet lê op 45 die wyse in genoemde subartikel bepaal.
- (g) By die toepassing van hierdie subartikel beteken 'n verwysing na—
- (i) "voorsitter" die voorsitter of burgemeester, na gelang van die geval, van die plaaslike owerheid;
- 50 (ii) "Direkteur-generaal" die Direkteur-generaal onder wie se beheer sodanige plaaslike owerheid ressorteer.

**Bykomende voorskrifte aan Ouditeur-generaal in verband met verslag oor rekenings**

7. Wanneer die Ouditeur-generaal oor rekenings verslag doen soos by artikel 6 vereis, vestig hy die aandag op—

- 55 (a) elke geval waar 'n toekenning na sy oordeel oorskry of aangewend is vir 'n ander diens of doel as dié waarvoor dit bestem is;
- (b) die aanwending van geld vir 'n diens wat na sy oordeel onekonomies, ondoeltreffend of oneffektief is of nie tot dié beste voordeel van die Staat of die betrokke statutêre liggaam strek nie;
- 60 (c) die gebruik of bewaring van eiendom, geld, seëls, sekuriteite, uitrusting, voorrade, trustgeld, trusteiendom en ander bates op 'n wyse wat tot nadeel van die Staat of die betrokke statutêre liggaam is of kan wees;

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- (d) all unauthorized expenditure which in the course of the execution of his powers or the performance of his duties comes to his attention;
- (e) any other matter which in his opinion should in the public interest be brought to the notice of Parliament or the House of Parliament concerned or a local authority or statutory body, as the circumstances may require. 5

**Office of Auditor-General**

8. (1) There is an Office of the Auditor-General.

(2) The Auditor-General is the head of the Office and shall exercise, subject to the provisions of this Act, the command, supervision and control over the Office. 10

(3) The Auditor-General, may, subject to the provisions of this Act, make rules and issue such directives as he may deem necessary for the efficient command, supervision and control over the Office, and in respect of the powers and duties contemplated in section 5.

**Functions of Auditor-General**

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9. The Auditor-General shall perform the functions assigned to him by this Act or any other law with the assistance of persons appointed in his Office in terms of section 11, and such other persons as he may appoint at his discretion and subject to such directives as he may deem expedient: Provided that in the appointment of a Deputy Auditor-General due regard shall be had, *inter alia*, to the knowledge of or experience in auditing, state finance and public administration of such person. 20

**Establishment of Office**

10. Notwithstanding anything to the contrary contained in any law, the establishment of the Office shall consist of such posts as the Minister of Finance may determine after consultation with the Commission. 25

**Appointment and promotion of staff**

11. (1) The power to appoint a person to a post determined under section 10, or to promote a person occupying such a post shall, subject to the provisions of this Act, vest in the Minister of Finance after consultation with the Commission.

(2) A person may be appointed by virtue of subsection (1)— 30

(a) in a permanent capacity, whether on probation or not; or

(b) temporarily, whether in a full-time or part-time capacity.

(3) An appointment or promotion referred to in this section shall be made in such manner and subject to such conditions as the Minister of Finance may determine after consultation with the Commission. 35

(4) A person who immediately prior to the date of commencement of this Act was employed by the Office, shall from that date be deemed to have been appointed in terms of this Act to the appropriate post incorporated in the establishment of the Office.

**Conditions of service of persons employed by Office**

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12. (1) Notwithstanding anything to the contrary contained in any other law, but subject to the provisions of subsection (2)—

(a) the salaries, salary scales and allowances of persons employed by the Office shall be determined by the Minister of Finance after consultation with the Commission; and 45

(b) the other conditions of service and service benefits of those persons shall be governed by the Public Service Act.

(2) The conditions of service subject to which a person referred to in section 11 (4) was serving immediately prior to the date of commencement of this Act, shall not be affected to his detriment, and no such condition of service shall after that date be construed or applied in a manner less favourable to the person concerned than the manner in which it was construed or applied immediately prior to that date. 50

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- (d) alle ongemagtigde uitgawe wat in die loop van die uitoefening van sy bevoegdhe en die verrigting van sy pligte onder sy aandag kom; en
- (e) enige ander aangeleentheid wat, na sy oordeel, in die openbare belang onder die aandag van die Parlement of die betrokke Huis van die Parlement of 'n plaaslike owerheid of statutêre liggaam, na gelang die omstandighede vereis, gebring behoort te word.

**Kantoor van Ouditeur-generaal**

8. (1) Daar is 'n Kantoor van die Ouditeur-generaal.
- (2) Die Ouditeur-generaal is die hoof van die Kantoor en oefen, behoudens die 10 bepalinge van hierdie Wet, die bevel, toesig en beheer oor die Kantoor uit.
- (3) Die Ouditeur-generaal kan, behoudens die bepalinge van hierdie Wet, reëls maak en die voorskrifte uitvaardig wat hy nodig ag vir die doeltreffende bevel, toesig en beheer oor die Kantoor, en ten opsigte van die bevoegdhe en pligte in artikel 5 beoog.

**15 Werksaamhede van Ouditeur-generaal**

9. Die Ouditeur-generaal verrig die werksaamhede wat by hierdie Wet of enige ander wet aan hom opgedra is, met die hulp van persone wat ingevolge artikel 11 in sy Kantoor aangestel is, en dié ander persone wat hy na goeddunke en behoudens die voorskrifte wat hy goedvind, kan aanstel: Met dien verstande dat by die 20 aanstelling van 'n Adjunk-ouditeur-generaal daardie persoon se kennis van en ondervinding in ouditering, staatsfinansies en openbare administrasie, onder andere in ag geneem moet word.

**Diensstaat van Kantoor**

10. Ondanks andersluidende bepalinge van enige ander wet, bestaan die organisasie en diensstaat van die Kantoor uit die poste wat die Minister van Finansies na oorleg met die Kommissie bepaal.

**Aanstelling en bevordering van personeel**

11. (1) Die bevoegdheid om 'n persoon in 'n pos kragtens artikel 10 bepaal, aan te stel of om 'n persoon wat so 'n pos beklee, te bevorder, berus, behoudens die 30 bepalinge van hierdie Wet, by die Minister van Finansies na oorleg met die Kommissie.
- (2) 'n Persoon kan uit hoofde van subartikel (1) aangestel word—
- (a) in 'n permanente hoedanigheid, hetsy op proef al dan nie; of
- (b) tydelik, hetsy in 'n heeltydse of deelydse hoedanigheid.
- 35 (3) 'n Aanstelling of bevordering bedoel in hierdie artikel word gedoen op die wyse en onderworpe aan die voorwaardes wat die Minister van Finansies na oorleg met die Kommissie bepaal.
- (4) 'n Persoon wat onmiddellik voor die datum van inwerkingtreding van hierdie Wet in diens van die Kantoor was, word vanaf daardie datum geag ingevolge hierdie 40 Wet aangestel te wees in die toepaslike pos wat by die diensstaat van die Kantoor inbegrepe is.

**Diensvoorwaardes van persone in diens van Kantoor**

12. (1) Ondanks andersluidende bepalinge van enige ander wet, maar behoudens die bepalinge van subartikel (2)—
- 45 (a) word die salarisse, salarisskale en toelaes van persone in diens van die Kantoor deur die Minister van Finansies na oorleg met die Kommissie bepaal; en
- (b) word die ander diensvoorwaardes en diensvoordele van daardie persone deur die Staatsdienswet gereël.
- 50 (2) Die diensvoorwaardes waaronder 'n persoon bedoel in artikel 11 (4) onmiddellik voor die datum van inwerkingtreding van hierdie Wet diens gedoen het, word nie tot sy nadeel geraak nie, en geen sodanige diensvoorwaarde word na daardie datum uitgelê of toegepas op 'n wyse wat minder gunstig is vir die betrokke persoon as die wyse waarop dit onmiddellik voor daardie datum uitgelê of toegepas is nie.

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**Pension and retirement benefits**

13. Notwithstanding anything to the contrary contained in any law, any officer or employee who is employed by the Office shall in respect of pension and retirement benefits be dealt with as if—

- (a) in the case of an officer, he was employed in a post classified under a division of the public service referred to in section 7 (1) (a) (i) of the Public Service Act; or
- (b) in the case of an employee, he was an employee of the Government.

**Cost of auditing**

14. The cost of auditing, as determined by the Auditor-General, in respect of all the accounts audited by him in terms of this Act or any other law, shall be paid out of the fund or account concerned, as the case may be: Provided that the Treasury may in any case where it deems it expedient, direct that another account or fund may be charged with such expenditure.

**Absence of Auditor-General**

15. During the absence, for any reason whatsoever, of the Auditor-General he shall designate an officer in his Office as acting Auditor-General, and if such a person is not so designated the most senior officer present in his Office shall act as Auditor-General.

**Auditing of accounts of Office**

16. The accounts of the Office shall be audited in accordance with the provisions of this Act by a person who is not a member of the Office and who in the opinion of the Minister of Finance is suitably qualified and who is appointed by him.

**Delegation of powers**

17. (1) The Minister of Finance may, subject to such conditions as he may determine, delegate or assign any power or duty conferred upon him by this Act to the Auditor-General or a person employed by the Office.

(2) The Auditor-General may, subject to such conditions as he may determine, delegate or assign any power or duty conferred or imposed upon him by or under this Act, to a person employed by the Office.

(3) A delegation or assignment under subsection (1) or (2) shall not prevent the Minister of Finance or Auditor-General, as the case may be, from himself exercising such power or performing such duty, as the case may be.

**Repeal and amendment of laws, and savings**

18. (1) Subject to the provisions of subsection (2), the laws mentioned in the Schedule are hereby repealed or amended to the extent set out in the third column of the Schedule.

(2) Anything done under a provision of any law repealed or amended by subsection (1) and which could have been done under a provision of this Act, shall be deemed to have been done under the latter provision.

**Short title**

19. This Act shall be called the Auditor-General Act, 1989.



## WET OP DIE OUDITEUR-GENERAAL, 1989

Wet No. 52, 1989

**Pensioen- en uitdienstredingsvoordele**

13. Ondanks andersluidende bepalings van enige ander wet, word 'n beampte of werknemer wat by die Kantoor in diens is ten opsigte van pensioen- en uitdienstredingsvoordele behandel asof hy—

- 5 (a) in die geval van 'n beampte, in diens is in 'n pos wat ingedeel is in 'n afdeling van die staatsdiens vermeld in artikel 7 (1) (a) (i) van die Staatsdienswet; of  
(b) in die geval van 'n werknemer, 'n werknemer van die Regering is.

**Koste van ouditering**

- 10 14. Die koste van ouditering, soos deur die Ouditeur-generaal bepaal, ten opsigte van al die rekenings wat ingevolge hierdie Wet of enige ander wet deur hom geouditeer word, moet uit die betrokke fonds of rekening, na gelang van die geval, betaal word: Met dien verstande dat die Tesourie in 'n geval waar hy dit dienstig ag, kan gelas dat 'n ander rekening of fonds met sodanige uitgawe belas word.

**15 Afwesigheid van Ouditeur-generaal**

15. Tydens die afwesigheid, om watter rede ook al, van die Ouditeur-generaal, wys hy 'n beampte in sy Kantoor as waarnemende Ouditeur-generaal aan, en indien so 'n persoon nie aangewys is nie, neem die mees senior aanwesige beampte in sy Kantoor as Ouditeur-generaal waar.

**20 Ouditering van rekenings van Kantoor**

16. Die rekenings van die Kantoor word ooreenkomstig die bepalings van hierdie Wet geouditeer deur iemand wat nie 'n lid van die Kantoor is nie en wat na die mening van die Minister van Finansies toepaslik gekwalifiseer is en wat deur hom aangestel word.

**25 Delegering van bevoegdhede**

17. (1) Die Minister van Finansies kan, behoudens die voorwaardes wat hy bepaal, enige bevoegdheid of plig by hierdie Wet aan hom verleen of opgedra aan die Ouditeur-generaal of 'n persoon in diens van die Kantoor deleger of opdra.

- 30 (2) Die Ouditeur-generaal kan, behoudens die voorwaardes wat hy bepaal, enige bevoegdheid of plig by of kragtens hierdie Wet aan hom verleen of opgedra aan 'n persoon in diens van die Kantoor deleger of opdra.

(3) 'n Delegering of opdrag kragtens subartikel (1) of (2) belet nie die Minister van Finansies of die Ouditeur-generaal, na gelang van die geval, om die betrokke bevoegdheid of plig, na gelang van die geval, self uit te oefen of te verrig nie.

**35 Herroeping en wysiging van wette, en voorbehoude**

18. (1) Behoudens die bepalings van subartikel (2) word die wette in die Bylae vermeld hierby herroep of gewysig in die mate in die derde kolom van die Bylae aangedui.

- 40 (2) Enigiets wat gedoen is kragtens 'n bepaling van 'n wet wat by subartikel (1) herroep of gewysig is en wat kragtens 'n bepaling van hierdie Wet gedoen sou kon word, word geag kragtens laasgenoemde bepaling gedoen te wees.

**Kort titel**

19. Hierdie Wet heet die Wet op die Ouditeur-generaal, 1989.

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AUDITOR-GENERAL ACT, 1989

## Schedule

## LAWS REPEALED OR AMENDED

No. and year of law	Short title	Extent of repeal or amendment
Act No. 44 of 1958	Post Office Act, 1958	<p>1. The amendment of section 12H by the addition of the following subsection:  “(8) All the accounts of the Department shall be audited by the Auditor-General.”</p> <p>2. The insertion after section 12S of the following section:</p> <p><b>“Unauthorized expenditure</b></p> <p>12T. (1) Expenditure shall be unauthorized if a payment in respect thereof is made—</p> <p>(a) for a purpose or purposes for which no provision has been made in the then current Post Office Appropriation Act or the spending of which has not been authorized under section 12F (5) (b);</p> <p>(b) in excess of the amount appropriated in the then current Post Office Appropriation Act for the purpose or purposes for which the expenditure has been incurred, and for which excess no approval or authority in terms of section 12F (3) or 12F (5) (a), as the case may be, has been granted; and</p> <p>(c) in respect of which an appropriate authority required in terms of the provisions of this Act or any other law, cannot be submitted by the Postmaster-General to the Auditor-General.</p> <p>(2) Unauthorized expenditure referred to in subsection (1) shall not form a charge against the Fund until—</p> <p>(a) in the case of paragraphs (a) and (b) of that subsection, the expenditure concerned has been authorized by law; or</p> <p>(b) in the case of paragraph (c) of that subsection, the expenditure concerned has been validated by law.</p> <p>(3) Unauthorized expenditure which has not been authorized or validated as contemplated in subsection (2), shall be recovered from the Postmaster-General if he cannot or is unwilling to recover the amount concerned from the beneficiary or the person responsible for the unauthorized expenditure.”</p>
Act No. 66 of 1975	Exchequer and Audit Act, 1975	<p>1. The amendment of section 1 by the substitution for the definition of “statutory body” of the following definition:  “‘statutory body’ means any local authority, board, fund, institution, company, corporation or other organization established or constituted by or under any law in terms of which the accounts thereof are to be audited by the Auditor-General.”</p> <p>2. The amendment of section 14 by the substitution for subsection (1) of the following subsection:</p> <p>“(1) An accounting officer shall as soon as possible, but not later than <b>[five]</b> four months after the close of a financial year, prepare and transmit to the Auditor-General for examination, an appropriation account in respect of such year and in respect of each vote under his control and shall at the same time send a copy thereof to the</p>

## Bylae

## WETTE HERROEP OF GEWYSIG

No. en jaar van wet	Kort titel	In hoeverre herroep of gewysig
Wet No. 44 van 1958	Poswet, 1958	<p>1. Die wysiging van artikel 12H deur die volgende subartikel by te voeg:</p> <p>“(8) Al die rekenings van die Departement word deur die Ouditeur-generaal geouditeer.”</p> <p>2. Die invoeging na artikel 12S van die volgende artikel:</p> <p>“Ongemagtigde uitgawes</p> <p>12T. (1) Uitgawe is ongemagtig indien ten opsigte daarvan ’n uitbetaling gedoen word—</p> <p>(a) vir ’n doel of doeleindes waarvoor geen voorsiening in die dan geldende Poskantoorbegrotingswet gemaak is nie of waarvoor besteding nie kragtens artikel 12F (5) (b) gemagtig is nie;</p> <p>(b) wat ’n oorskryding uitmaak van die bedrag wat in die dan geldende Poskantoorbegrotingswet bewillig is vir die doel of doeleindes waarvoor die uitgawe aangegaan word, en vir welke oorskryding daar nie goedkeuring of magtiging kragtens artikel 12F (3) of 12F (5) (a), na gelang van die geval, verleen is nie; en</p> <p>(c) ten opsigte waarvan ’n toepaslike magtiging wat ingevolge die bepalings van hierdie Wet of ’n ander wet vereis word, nie deur die Posmeester-generaal aan die Ouditeur-generaal voorgelê kan word nie.</p> <p>(2) Ongemagtigde uitgawe bedoel in subartikel (1) maak nie ’n debet teen die Fonds uit nie alvorens—</p> <p>(a) in die geval van paragraawe (a) en (b) van daardie subartikel, die betrokke uitgawe by wet gemagtig is; of</p> <p>(b) in die geval van paragraaf (c) van daardie subartikel, die betrokke uitgawe by wet geldig verklaar word.</p> <p>(3) Ongemagtigde uitgawe wat nie gemagtig of geldig verklaar word nie soos in subartikel (2) beoog, moet op die Posmeester-generaal verhaal word indien hy nie die betrokke bedrag van die begunstigde of die persoon verantwoordelik vir die ongemagtigde uitgawe, kan of wil verhaal nie.”</p>
Wet No. 66 van 1975	Skatkis- en Ouditwet, 1975	<p>1. Die wysiging van artikel 1 deur die omskrywing van “statutêre liggaam” deur die volgende omskrywing te vervang:</p> <p>“statutêre liggaam’ enige plaaslike owerheid, raad, fonds, instelling, maatskappy, korporasie of ander organisasie wat gestig of saamgestel is by of kragtens ’n wet ingevolge waarvan die rekenings daarvan deur die Ouditeur-generaal geouditeer moet word;”</p> <p>2. Die wysiging van artikel 14 deur subartikel (1) deur die volgende subartikel te vervang:</p> <p>“(1) ’n Rekenpligtige beampte moet so gou moontlik, maar nie later nie as [vyf] vier maande na die afsluiting van ’n boekjaar, ’n appropriasierekening ten opsigte van dié boekjaar en ten opsigte van elke begrotingspos onder sy beheer opstel en aan die Ouditeur-generaal vir ondersoek deurstuur en moet terselfdertyd ’n afskrif</p>

## Act No. 52, 1989

## AUDITOR-GENERAL ACT, 1989

No. and year of law	Short title	Extent of repeal or amendment
		<p>Treasury: Provided that the Auditor-General may, in any case where in his opinion it is justifiable, grant extension for the submission of the required account, for such period as in his opinion is necessary for the completion thereof.”</p> <p>3. The amendment of section 15 by the insertion after paragraph (a) of subsection (3) of the following paragraph:  “(b) a statutory body for which no accounting officer has been designated under the provisions of any other law, the chief executive officer of such statutory body;”</p> <p>4. The amendment of section 31 by the addition of the following subsection:  “(4) Where a voucher or other proof of receipt or payment is in any way defective or has been lost or destroyed and—  (a) the Treasury in the case of accounts of accounting officers and other persons in the public service;  (b) the Minister who administers the Department of Posts and Telecommunications or an officer in that Department who has been authorized thereto by the said Minister, in the case of accounts of that Department;  (c) the Minister of Agriculture in the case of accounts of any board of control established in terms of the Marketing Act, 1968 (Act No. 59 of 1968);  (d) subject to the provisions of any other law, the executive authority of a statutory body, in the case of accounts of such statutory body,  is satisfied with the explanation of the responsible person, the Treasury, the Minister of Posts and Telecommunications or an officer authorized by him, the Minister of Agriculture or the executive authority of a statutory body, as the case may be, may make an order dispensing with the production of a voucher or such other proof or may make such other order as may appear just in the circumstances.”</p> <p>5. The amendment of section 33—  (a) by the deletion of subsection (2);  (b) by the addition of the following subsections:  “(5) The provisions of paragraphs (a), (c) and (d) of subsection (1) shall <i>mutatis mutandis</i> apply in respect of a statutory body unless otherwise provided by law; and for the purposes of paragraph (c) a reference to Treasury authority shall be construed as a reference also to an authority of a Minister, an Administrator or an executive authority or any other applicable authority, as the case may be.  (6) Unauthorized expenditure referred to in subsection (5) shall not form a charge against a fund or account concerned until it has been authorized, validated or made available in accordance with the normal budgetary procedure applicable to the fund or account concerned: Provided that any unauthorized expenditure which has not been authorized or validated shall be recovered from the</p>

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No. en jaar van wet	Kort titel	In hoeverre herroep of gewysig
		<p>daarvan aan die Tesourie stuur: Met dien verstande dat die Ouditeur-generaal, in 'n geval waar dit na sy mening geregverdig is, uitstel vir die indiening van die vereiste rekening kan verleen vir die tydperk wat na sy oordeel nodig is vir die voltooiing daarvan."</p> <p>3. Die wysiging van artikel 15 deur na paragraaf (a) van subartikel (3) die volgende paragraaf in te voeg:</p> <p>"(b) 'n statutêre liggaam waarvoor daar nie 'n rekenpligtige beampte kragtens die bepalings van enige ander wet aangewys is nie, die hoof-uitvoerende beampte van daardie statutêre liggaam;"</p> <p>4. Die wysiging van artikel 31 deur die volgende subartikel by te voeg:</p> <p>"(4) Waar 'n bewysstuk of ander bewys van ontvangste of betaling in enige opsig gebrekkig, verloor of vernietig is en—</p> <p>(a) die Tesourie in die geval van rekenings van rekenpligtige beamptes en ander persone in die staatsdiens;</p> <p>(b) die Minister wat die Departement van Pos- en Telekommunikasiewese administreer of 'n beampte in daardie Departement wat deur bedoelde Minister daartoe gemagtig is, in die geval van rekenings van daardie Departement;</p> <p>(c) die Minister van Landbou, in die geval van rekenings van 'n beheerraad wat ingevolge die Bemarkingswet, 1968 (Wet No. 59 van 1968), ingestel is;</p> <p>(d) behoudens die bepalings van enige ander wet, die uitvoerende bestuur van 'n statutêre liggaam, in die geval van rekenings van sodanige statutêre liggaam,</p> <p>genoeë neem met die verduideliking van die verantwoordelike persoon, kan die Tesourie, die Minister van Pos- en Telekommunikasiewese of 'n beampte deur hom gemagtig, die Minister van Landbou of die uitvoerende bestuur van 'n statutêre liggaam, na gelang van die geval, 'n bevel gee waarby van die voorlegging van 'n bewysstuk of sodanige ander bewys afgesien word of 'n ander bevel gee wat in die omstandighede billik is."</p> <p>5. Die wysiging van artikel 33—</p> <p>(a) deur subartikel (2) te skrap; en</p> <p>(b) deur die volgende subartikels by te voeg:</p> <p>"(5) Die bepalings van paragrawe (a), (c) en (d) van subartikel (1) is <i>mutatis mutandis</i> van toepassing ten opsigte van 'n statutêre liggaam tensy anders by wet bepaal, en by die toepassing van paragraaf (c) word 'n verwysing na Tesourie-magtiging uitgelê ook as 'n verwysing na 'n magtiging van 'n Minister, Administrateur of uitvoerende bestuur of 'n ander toepaslike magtiging, na gelang van die geval.</p> <p>(6) Ongemagtigde uitgawe bedoel in subartikel (5) maak nie 'n debet teen 'n betrokke fonds of rekening uit nie totdat dit volgens die normale begrotingsprosedure wat op die betrokke fonds of rekening van toepassing is, gemagtig, geldig verklaar of beskikbaar gestel word: Met dien verstande dat enige ongemagtigde uitgawe wat nie gemagtig of geldig verklaar word nie op die rekenpligtige</p>

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## AUDITOR-GENERAL ACT, 1989

No. and year of law	Short title	Extent of repeal or amendment
Act No. 111 of 1984	Public Service Act, 1984	<p>accounting officer if he cannot or is unwilling to recover the amount concerned from the beneficiary or the person responsible for the unauthorized expenditure.”</p> <p>6. The repeal of Chapter IV.</p> <p>7. The substitution for section 53 of the following section:</p> <p>“Short title</p> <p>53. This Act shall be called the Exchequer <b>[and Audit]</b> Act, 1975.”</p> <p>8. The substitution for the long title of the following long title:</p> <p>“ACT</p> <p>To provide for the regulation of the collection, receipt, control and issue of State moneys and the receipt, custody and control of other State property; the raising and repayment of loans by the State; the granting of certain loans from the State Revenue Fund and the terms and conditions in regard to the repayment of such loans; the duties and powers of the Treasury; and the granting of certain guarantees to the South African Reserve Bank; <b>[the appointment of an Auditor-General and the auditing of certain accounts by him;]</b> and matters connected therewith.”</p> <p>1. The amendment of section 2 by the insertion after subsection (3) of the following subsection:</p> <p>“(3A) Where persons employed by the Office of the Auditor-General are not excluded from the provisions of this Act, those provisions shall apply only in so far as they are not contrary to the laws governing their employment.”</p> <p>2. The amendment of section 7 by the addition to paragraph (a) of subsection (1) of the following subparagraph:</p> <p>“(iv) in the Office of the Auditor-General;”</p>

## WET OP DIE OUDITEUR-GENERAAL, 1989

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No. en jaar van wet	Kort titel	In hoeverre herroep of gewysig
Wet No. 111 van 1984	Staatsdienswet, 1984	<p>beampte verhaal moet word indien hy nie die betrokke bedrag van die begunstigde of die persoon verantwoordelik vir die ongemagtigde uitgawe, kan of wil verhaal nie.”</p> <p>6. Die herroeping van Hoofstuk IV.</p> <p>7. Die vervanging van artikel 53 deur die volgende artikel:</p> <p>“Kort titel</p> <p>53. Hierdie Wet heet die <b>[Skatkis- en Ouditwet] Skatkiswet, 1975.</b>”</p> <p>8. Die vervanging van die lang titel deur die volgende lang titel:</p> <p>“WET</p> <p>Om voorsiening te maak vir die reëling van die invordering, ontvangs, beheer, bewaring en uitbetaling van Staatsgeld en die ontvangs, bewaring en beheer van ander Staatsgoed; die aangaan en terugbetaling van lenings deur die Staat; die toestaan van sekere lenings uit die Staatsinkomstefonds en die voorwaardes betreffende die terugbetaling van sodanige lenings; die pligte en bevoegdhede van die Tesourie; en die verlening van sekere waarborge aan die Suid-Afrikaanse Reserwebank; <b>[die aanstelling van 'n Ouditeur-generaal en die ouditering van sekere rekenings deur hom;]</b> en aangeleenthede wat daarmee in verband staan.”</p> <p>1. Die wysiging van artikel 2 deur na subartikel (3) die volgende subartikel in te voeg:</p> <p>“(3A) Waar persone in diens van die Kantoor van die Ouditeur-generaal nie van die bepalings van hierdie Wet uitgesluit is nie, geld daardie bepalings slegs vir sover hulle nie in stryd is met die wette wat hul diens reël nie.”</p> <p>2. Die wysiging van artikel 7 deur by paragraaf (a) van subartikel (1) die volgende subparagraaf te voeg:</p> <p>“(iv) in die Kantoor van die Ouditeur-generaal;”</p>

