



Western Cape Government • Wes-Kaapse Regering • URhulumente weNtshona Koloni

PROVINCE OF THE WESTERN CAPE

PROVINSIE WES-KAAP

IPHONDO LENTSHONA KOLONI

Provincial Gazette Extraordinary

Buitengewone Provinsiale Koerant

Isongezelelo kwiGazethi yePhondo

7759

7759

7759

Thursday, 20 April 2017

Donderdag, 20 April 2017

uLwesine, 20 kuEpreli 2017

Registered at the Post Office as a Newspaper

As 'n Nuusblad by die Poskantoor Geregistreer

Ibhaliswe ePosini njengePhephandaba

CONTENTS

INHOUD

IZIQLATHO

(*Reprints are obtainable at Room M21, Provincial Legislature Building, 7 Wale Street, Cape Town 8001.)

(*Herdrukke is verkrygbaar by Kamer M21, Provinsiale Wetgewer-gebou, Waalstraat 7, Kaapstad 8001.)

(*Iikopi eziprintiweyo zifumaneka kwigumbi M21, kwiSakhiwo sePhondo seNdlu yoWiso Nthetho, 7 Wale Street, eKapa 8001.)

Provincial Notices

Provinsiale Kennisgewings

Izaziso zePhondo

The following draft regulations are published for comment:

Die volgende konsepregulasies word vir kommentaar gepubliseer:

Olu qulunqo lwemigaqo lulandelayo lupapashelwa ukufumana izimvo:

- 97 Regulations relating to the Financial Governance of Health Facility Boards and Committees, 2017 2
98 Regulations relating to the Criteria and Process for the Clustering of Primary Health Care Facilities, 2017 96
99 Regulations relating to the Procedures for the Nomination of Members for Appointment to Boards and Committees, 2017 99

- 97 Regulasies met betreffende die Finansiële Bestuur van Gesondheidsfasiliteitsrade en -komitees, 2017 32
98 Regulasies betreffende die Maatstawwe en Proses vir die Groepering van Primêre-gesondheidsorg-fasiliteite, 2017 97
99 Regulasies betreffende die Prosedures vir die Benoeming van Lede vir Aanstelling in Rade en Komitees, 2017 101

- 97 yiMimiselo eMalunga noLawulo lweZimali zeeBhodi neeKomiti zaMaziko eMpilo, 2017 62
98 yiMimiselo emalunga neMigaqo yoku-Tyunjelwa kwaMalungu kwiiBhodi nakwiiKomiti, 2017 98
99 yiMimiselo ePhathelene neMigaqo yoku-Tyunjelwa kwaMalungu kwiiBhodi nakwiiKomiti, 2017 103

Any person or organisation wishing to comment on these draft regulations is requested to submit the comments in writing before or on 31 May 2017—

Enige persoon of organisasie wat kommentaar op hierdie konsepregulasies wil lewer, word versoek om sodanige kommentaar skriftelik in te dien voor of op 31 Mei 2017—

Nawuphina umntu okanye umbutho onomqweno wokuphawula kolu qulunqo lwemigaqo uyacelwa ukuba athumele imbono yakhe ebhalwe phantsi ngaphambili okanye ngomhla wama-31 UCanzibe 2017 okanye ngalo mhla uxeliweyo—

- (a) by posting the comments to: Head of Department Western Cape Department of Health P.O. Box 2060 Cape Town 8000 (Attention: Mr K Vili);
(b) by delivering the comments to: Mr K Vili Western Cape Department of Health Room 1403 Tower Block 4 Dorp Street Cape Town 8001;
(c) by e-mailing the comments to: Kholekile.Vili@westerncape.gov.za; or
(d) by faxing the comments to: 021 483 3205 (Attention: K Vili).

- (a) deur die kommentaar te pos aan: Departementshoof Wes-Kaapse Departement van Gesondheid Posbus 2060 Kaapstad 8000 (Aandag: Mnr K Vili);
(b) deur die kommentaar af te lewer by: Mnr K Vili Wes-Kaapse Departement van Gesondheid Kamer 1403 Toringblok Dorpstraat 4 Kaapstad 8001;
(c) deur die kommentaar per e-pos te stuur na: Kholekile.Vili@westerncape.gov.za; of
(d) deur die kommentaar te faks na: 021 483 3205 (Aandag: Mnr K Vili).

- (a) thumela ngeposi kule dilesi: Head of Department Department of Health P.O. Box 2060 Cape Town 8000 (Inggale ngqo kuMnu K Vili);
(b) dlulisela izimvo zakho ku: Mnu. K Vili Western Cape Department of Health Room 1403 Tower Block 4 Dorp Street Cape Town 8001;
(c) nge i-meyile kule dilesi: Kholekile.Vili@westerncape.gov.za; okanye
(d) ngefeksi kule nombolo: 021 483 3205 (Inggale ngqo ku-: K Vili).

Queries can be directed at Mr K Vili, tel.: 021 483 4001.

Navrae kan gerig word aan mnr K Vili, by tel.: 021 483 4001

Imibuzo ingathunyelwa ngqo kuMnu. Mr K Vili, Umnxeba: 021 483 4001.

PROVINCIAL NOTICE

The following draft regulations are published for comment.

ADV. B. GERBER,
DIRECTOR-GENERAL

Provincial Legislature Building,
Wale Street,
Cape Town.

PROVINSIALE KENNISGEWING

Die volgende konsepregulasies word vir kommentaar gepubliseer.

ADV. B. GERBER,
DIREKTEUR-GENERAAL

Provinsiale Wetgewer-gebou,
Waalstraat,
Kaapstad.

ISAZISO SEPHONDO

Olu qulunqo lwemigaqo lulandelayo lupapashelwa ukufumana izimvo.

ADV. B. GERBER,
UMLAWULI-JIKELELE

ISakhiwo sePhondo,
Wale Street,
eKapa.

PROVINCIAL NOTICE

P.N. 97/2017

20 April 2017

WESTERN CAPE DEPARTMENT OF HEALTH

**WESTERN CAPE HEALTH FACILITY BOARDS AND COMMITTEES ACT, 2016 (ACT 4 OF 2016):
REGULATIONS RELATING TO THE FINANCIAL GOVERNANCE OF HEALTH FACILITY BOARDS
AND COMMITTEES, 2017**

The Provincial Minister of Health, under section 28 of the Western Cape Health Facility Boards and Committees Act, 2016 (Act 4 of 2016), intends to make the regulations set out in the Schedule.

SCHEDULE**ARRANGEMENT OF REGULATIONS***Regulations*

1. Interpretation

**CHAPTER 1
FINANCE COMMITTEE**

2. Introduction and application of Chapter
3. Election and composition of finance committee
4. Mandate and recommendations of finance committee
5. Authority for signing of cheques and authorisation of EFTs

**CHAPTER 2
ANNUAL FINANCIAL STATEMENTS**

6. Application of Chapter
7. Content and format of annual financial statements
8. Finalisation of annual financial statements

**CHAPTER 3
AUDIT REPORTS**

9. Application of Chapter
10. Audit of annual financial statements
11. Boards exempt from audits
12. Investigation, *ad hoc* audit and submission of information
13. Tabling of audit reports
14. Financial examination applicable to Committees

**CHAPTER 4
ASSET MANAGEMENT**

15. Application of Chapter
16. Responsibility for asset management
17. Immovable property

CHAPTER 5
LOANS, GUARANTEES, LEASES AND OTHER COMMITMENTS

- 18. Application of Chapter
- 19. General
- 20. Lease transactions

CHAPTER 6
TRUSTS

- 21. Application of Chapter
- 22. Establishment of trust by Board and trust deed
- 23. Donations received from trust

CHAPTER 7
INVESTMENT OF FUNDS

- 24. Application of Chapter
- 25. Investment of funds
- 26. Declaration of personal interests
- 27. Funds invested on behalf of Committee

CHAPTER 8
GENERAL FINANCIAL MATTERS

- 28. Application of Chapter and general
- 29. Receipt books, face value and other forms that have potential value
- 30. Shareholding by Board
- 31. Personnel costs of Board

CHAPTER 9
ANNUAL BUDGET

- 32. Application of Chapter
- 33. Responsibility to table annual budget
- 34. Contents of annual budget

CHAPTER 10
EXPENDITURE MANAGEMENT

- 35. Application of Chapter
- 36. Responsibility of Chairperson
- 37. Expenditure to be approved by Board
- 38. Payment by Board on behalf of Committee
- 39. Payments and vouchers
- 40. Orders and order forms

CHAPTER 11 BANKING AND CASH MANAGEMENT

41. Application of Chapter
42. Sound cash management
43. Current account and responsible persons
44. Private money, private bank accounts and cashing private cheques
45. Receipts
46. EFT into bank account of Board
47. Allocation of donations
48. Depositing of Board or Committee monies by member, employee or official
49. Cash withdrawals and deposits
50. Cheques
51. Paid cheques received
52. Reissue of cheques
53. Petty cash
54. EFTs by Boards

CHAPTER 12 BASIC ACCOUNTING RECORDS AND RELATED MATTERS

55. Application of Chapter
56. Availability of financial information and safe custody
57. Changes to financial systems
58. Control accounts and bookkeeping
59. Examination of records

CHAPTER 13 PROCEDURES APPLICABLE TO COMMITTEES FOR EXPENDITURE, BANKING AND CASH MANAGEMENT AND ACCOUNTING MATTERS

60. Application of Chapter
61. Expenditure by Committee
62. Orders and order forms
63. Receipt, banking and withdrawal of money
64. Receipts
65. Checking of monies
66. Petty cash
67. Basic accounting records

CHAPTER 14 TRAVELLING AND OTHER ALLOWANCES

68. Application of Chapter
69. Advances and claims in respect of transport, travelling and subsistence expenses
70. Tarrifs applicable
71. Advances and reimbursement of transport expenses in respect of Committees

CHAPTER 15
GIFTS, DONATIONS AND SPONSORSHIPS

- 72. Application of Chapter
- 73. Granting of gifts, donations and sponsorships by Board or Committee
- 74. Acceptance by Board or Committee of gifts, bequests, donations and sponsorships
- 75. Identity of donors and sponsors
- 76. Raising funds
- 77. Affiliated bodies linked to health facilities

CHAPTER 16
**UNAUTHORISED EXPENDITURE AND FRUITLESS AND WASTEFUL EXPENDITURE AND
MANAGEMENT OF CLAIMS AND LOSSES**

- 78. Application of Chapter
- 79. Responsibility of Chairperson
- 80. Obligation to report
- 81. Recovery of losses
- 82. Damages through criminal acts or omissions

CHAPTER 17
FINANCIAL MISCONDUCT

- 83. Application of Chapter
- 84. Financial misconduct by member, employee or official
- 85. Financial misconduct procedures
- 86. Criminal proceedings
- 87. Reporting on disciplinary and criminal proceedings

CHAPTER 18
MISCELLANEOUS

- 88. Repeal
- 89. Short title

ANNEXURES

ANNEXURE A: Regulation 26: Investments: Declaration of Personal Interests

ANNEXURE B: Regulations 53(2) and 66(2): Petty Cash Upper Limits

ANNEXURE C: Regulation 61(6): Committee Disbursement Form

Interpretation

1. In these regulations a word or expression to which a meaning has been assigned in the Act has the same meaning and, unless the context indicates otherwise—

“**Associated Board**” means a Board designated for a Committee for the purposes of taking receipt of, administering and accounting for the funds raised by a Committee as contemplated in section 18(6) of the Act;

“**Associated Committee**” means a Committee in respect of which a Board has been designated for the purposes of taking receipt of, administering and accounting for the funds raised by a Committee as contemplated in section 18(6) of the Act;

“**Chairperson**” means the Chairperson of a Board or a Committee, as the case may be;

“**contingent liabilities**” means existing liabilities that arise from past events and involve uncertainty as to the possibility of financial gain or loss to a Board and can be confirmed only on the occurrence or non-occurrence of one or more uncertain future events that are outside the control of the Board;

“**EFT**” means electronic funds transfer;

“**employee**” means an employee of a Board, including those appointed on a contractual basis as contemplated in section 11(g) of the Act, and includes a person co-opted as an advisor to a Board or to serve on a specialist committee in terms of section 23(3) of the Act;

“**finance committee**” means the committee contemplated in regulation 3;

“**financial year**” means the period that runs from 1 April to 31 March of the following year;

“**fruitless and wasteful expenditure**” means fruitless and wasteful expenditure as defined in the PFMA;

“**head of a hospital**” means an official in charge of a hospital for which a Board has been established;

“**official**” means a person in the employ of the Department providing secretarial, administrative or financial accounting support as contemplated in section 18 of the Act or an official of the Department to whom a power or duty has been assigned in terms of the Act or these regulations;

“**PFMA**” means the Public Finance Management Act, 1999 (Act 1 of 1999);

“**provincial executive**” means the executive authority of the Province of the Western Cape;

“**the Act**” means the Western Cape Health Facility Boards and Committees Act, 2016, (Act 4 of 2016);

“**trust**” means a trust contemplated in section 24(3) of the Act;

“**unauthorised expenditure**” means expenditure incurred in contravention of, or that is not in accordance with, a requirement in terms of these regulations, the Act or any other applicable law;

“**voucher**” means a document comprising requisitions, orders, delivery notes, invoices or payment forms and in the case of revenue, receipts.

CHAPTER 1 FINANCE COMMITTEE

Introduction and application of Chapter

2. This Chapter applies to Boards.

Election and composition of finance committee

3. (1) A Board must elect a specialist committee as contemplated in section 23 of the Act at its first or subsequent meeting to function as a finance committee.

(2) The finance committee must consist of at least four members, one of whom must be the Chairperson.

(3) A quorum for a meeting of the finance committee is 50 per cent of the members and must include the Chairperson.

Mandate and recommendations of finance committee

4. (1) The mandate of a finance committee must include—

- (a) making recommendations to the Board about procurement of services to the best advantage of the Board;
- (b) obtaining the most advantageous interest on the investment of funds;
- (c) receiving applications for funding and grants and the approval or rejection of such applications;
- (d) the scrutiny of all financial transactions of the Board and advising the Board on its findings; and
- (e) rendering advice to the Board on financial matters pertaining to its activities.

(2) All recommendations of the finance committee must be—

- (a) submitted to the Board for approval and recorded in the minutes of the meeting of the Board; and
- (b) recorded in the minutes of the meeting of the Board at which the approval was granted.

Authority for signing of cheques and authorisation of EFTs

5. (1) Two members of the finance committee, one of whom must be the Chairperson and the other an ordinary member of the Board, must be appointed by the Board to sign cheques and authorise EFTs.

(2) Two deputies, who must also be members of the Board, may be assigned by the Board to sign cheques and authorise EFTs during the absence of the Chairperson or the ordinary member appointed in terms of subregulation (1).

(3) If the Chairperson or an ordinary member contemplated in subsection (1) is absent, a deputy contemplated in subregulation (2) is authorised to sign cheques or authorise EFTs on behalf of the Chairperson or the ordinary member, as the case may be: Provided that one deputy may not sign cheques or authorise EFTs on behalf of both the Chairperson and the ordinary member if they are absent simultaneously.

(4) The names of the persons referred to in subregulations (1) and (2) must be recorded in the minutes of the meeting of the Board at which the appointment is made.

(5) No member, employee or official who has not been appointed in terms of subregulation (1) or assigned in terms of subregulation (2) may sign or countersign a cheque of the Board, unless—

- (a) exceptional circumstances exist;
- (b) he or she is authorised to do so by the Chairperson; and
- (c) one of the signatories is a Board member.

CHAPTER 2 ANNUAL FINANCIAL STATEMENTS

Application of Chapter

6. This Chapter applies to Boards.

Content and format of annual financial statements

7. (1) The annual financial statements of a Board must contain at least—

- (a) a statement of financial position (balance sheet);
- (b) a statement of financial performance (income statement);
- (c) a cash flow statement;
- (d) any other statements that may be required; and
- (e) any notes to the statements referred to in paragraphs (a) to (d).

(2) The annual financial statements must, by means of figures and a descriptive report, explain any other matters and information not referred to in subregulation (1) that are material to the affairs of the Board.

(3) The annual financial statements must reflect funds received by a Board on behalf of the Associated Committee.

(4) A hard copy of the annual financial statements must be signed in person by the Chairperson, and electronic signatures may not be used.

Finalisation of annual financial statements

8. In order to comply with section 24(5) of the Act a Board must finalise its annual financial statements and have them available for audit within two months after the end of the financial year.

CHAPTER 3 AUDIT REPORTS

Application of Chapter

9. Regulations 10 to 13 apply to Boards and regulation 14 applies to Committees.

Audit of annual financial statements

10. (1) The annual financial statements of a Board must, on the request of the Head of Department and at the expense of the Board, be audited by auditors registered with the Independent Regulatory Board for Auditors established in terms of the Auditing Profession Act, 2005 (Act 26 of 2005).

(2) The annual financial statements of a Board must be submitted, by 31 May each year, to the Head of Department and the auditors appointed by the Board, irrespective of whether the audit report is available.

(3) The Head of Department may at any time request from a Board further disclosure of items identified on the audited financial statements submitted by a Board.

(4) The auditors appointed by a Board must submit the audit report to the Board and the Head of Department by 31 July each year.

Boards exempt from audits

11. (1) A Board that has been exempted from being audited in terms of section 24(7) of the Act must submit annual financial statements to the Head of Department by no later than 31 May of each year.

(2) Annual financial statements submitted in terms of subregulation (1) must be reviewed by the Head of Department or by an official of the Department with the necessary delegated authority.

(3) The Board must, for the purposes of the review of its financial statements, fully co-operate with, and grant access to its financial records, to the Head of Department or an official with the necessary delegated authority.

Investigation, *ad hoc* audit and submission of information

12. (1) A Board may be subjected to an investigation or an *ad hoc* audit if regarded necessary by the Provincial Minister, Head of Department or an official with the necessary delegated authority.

(2) The Board must ensure that the necessary information and documents are submitted to the persons who are required to carry out any investigation or audit in terms of these regulations or the Act.

Tabling of audit reports

13. (1) The audit report on the annual financial statements, together with any other report received pursuant to the audit, must be tabled by the Chairperson at the first meeting of the Board following the date of receipt thereof.

(2) The Board's comments, including any corrective action that may have to be taken, must be forwarded together with the applicable reports referred to in subregulation (1) to the Head of the Department.

Financial examination applicable to Committees

14. (1) The Head of Department or an official with the necessary delegated authority may examine the financial affairs of a Committee for the purposes of monitoring compliance with these regulations and the Act.

(2) The Committee must ensure that the necessary information and documents are submitted to the persons who are authorised to carry out an examination in terms of these regulations or the Act.

CHAPTER 4 ASSET MANAGEMENT

Application of Chapter

15. This Chapter applies to Boards.

Responsibility for asset management

16. (1) A Chairperson must ensure that—

- (a) proper systems exist for the control of assets;
- (b) preventative mechanisms are in place to eliminate theft, loss, wastage and misuse of assets;
- (c) manual or electronic processes and procedures are in place for the effective, efficient, economical and transparent use of the assets of the Board; and
- (d) procedures are put in place for the recording, marking and handover of assets owned by the Board.

Immovable property

17. A Board may only accept or dispose of immovable property—

- (a) after consultation with the Head of the Department of Transport and Public Works; and
- (b) with the agreement of the Head of Department.

CHAPTER 5

LOANS, GUARANTEES, LEASES AND OTHER COMMITMENTS

Application of Chapter

18. This Chapter applies to Boards.

General

19. (1) A Board may only issue a guarantee, security or indemnity that binds the Board with the prior approval of all the members of the Board.

(2) A guarantee, security or indemnity referred to in subregulation (1) may not exceed 50 per cent of a Board's total assets.

(3) The Chairperson must take the necessary steps to ensure that no member, employee or official or any other person or entity borrows money on behalf of the Board, or issues an unauthorised guarantee, security or indemnity.

(4) The Chairperson must take appropriate action to ensure that appropriate misconduct or criminal proceedings are instituted against any member, employee or official or any other person or entity responsible for unauthorised borrowing, guarantees, securities or indemnities in respect of the Board.

(5) If the Chairperson is responsible for unauthorised borrowing, guarantees, securities or indemnities, the Provincial Minister must initiate appropriate disciplinary or criminal proceedings against the Chairperson as soon as he or she becomes aware of the unauthorised transaction.

(6) The Chairperson must report on all known contingent liabilities of the Board in its annual report.

(7) A Board may not borrow funds, run overdrafts or grant private loans.

Lease transactions

20. (1) A Board may, for the purpose of conducting the Board's business, enter into an operating lease.

(2) A Board may under no circumstances enter into a finance lease.

CHAPTER 6

TRUSTS

Application of Chapter

21. This Chapter applies to Boards.

Establishment of trust by Board and trust deed

22. (1) A trust contemplated in section 24(3) of the Act may only be founded and registered—

- (a) in terms of the Trust Property Control Act, 1988 (Act 57 of 1988);
- (b) after the Head of Department has been provided with the reasons for the establishment of the trust; and
- (c) once the Board and the Head of Department have given their written approval.

(2) A trust instrument for the benefit of a hospital in terms of section 24(3) of the Act must contain the following irrevocable minimum conditions:

- (a) the recorded resolution of the Board detailing the objectives for which the trust is established;
- (b) the required nature of the financial records which are to be maintained in accordance with generally recognized accounting practice, accountability and asset management;

- (c) the intervals at which an income-and-expenditure statement reflecting the extent to which the hospital has benefited from the proceeds of the trust is to be submitted to a Board;
- (d) that an annual audit must be conducted by the auditor appointed by the Board or officials assigned by the Department or the Provincial Treasury, with the trust to bear the costs of the audit;
- (e) that financial statements are to be submitted annually to the Board in the format contemplated in regulation 7;
- (f) the compulsory dissolution of the trust, should the Board or the Head of Department withdraw its recognition of the trust where it is deemed of limited merit or no longer credible or viable to the hospital it serves or on the instruction of the Head of Department in the event of the dissolution of the Board in terms of section 26 of the Act;
- (g) that fifty per cent of the appointed trustees must at all times be Board members nominated for such purpose by the Board, and whose continued trusteeship is dependent on their membership of the Board; and
- (h) that at least two trustees must be Board members where the number of trustees is less than four.

Donations received from trust

23. Subject to Chapter 16, a Board may accept donations of money or property from a trust.

CHAPTER 7 INVESTMENT OF FUNDS

Application of Chapter

24. This Chapter applies to Boards.

Investment of funds

25. (1) Funds not immediately required for defraying the expenses of a Board must be invested at a financial institution approved by the Head of Department at the most advantageous current interest rate, taking into account all related risks, for a period not exceeding 24 months.

(2) A Board may not speculate with funds by investing in shares or participation bonds, unless it is in accordance with a bequest contemplated in subregulation (3).

(3) Every investment, reinvestment or withdrawal must be—

- (a) deliberated and decided upon at a finance committee meeting;
- (b) ratified at the following meeting of the Board; and
- (c) recorded in the minutes of the meeting of the Board as contemplated in regulation 4(2)(b).

(4) No member, employee or official, or any other person who acts on behalf of a Board may in the course of obtaining, considering or accepting a quotation for the investment or re-investment of funds, exercise his or her discretion, official powers or position in such a manner as to obtain for himself or herself or for any other person an unlawful or unauthorised advantage or an advantage that serves to unlawfully prejudice the interests of the Board or any other person.

Declaration of personal interests

26. A Board must annually within two months after the end of its financial year submit to the Head of Department a declaration of personal interests in the form set out in Annexure A and signed by all the members of the finance committee.

Funds invested on behalf of Committee

27. A Board may only invest funds held on behalf of a Committee with the prior written approval of the Committee.

CHAPTER 8 GENERAL FINANCIAL MATTERS

Application of Chapter and general

28. (1) This Chapter applies to Boards.

(2) Activities relating to the authorisation of payments and the recording of those payments may not be performed by the same person.

Receipt books, face value and other forms that have potential value

29. (1) The Chairperson is responsible for establishing systems, procedures, processes, and training programmes to ensure efficient and effective management of receipt books, face value and other forms that have a potential value.

(2) The Chairperson may make use of the Department's prescripts for the purposes of subregulation (1).

(3) The Chairperson or a responsible person designated by him or her in writing must at least once a quarter carry out a check of all monies and face-value instruments.

Shareholding by Board

30. Details of shares held by a Board, excluding those managed by a trust, must be recorded in a register under the following headings—

- (a) name of institution in which shares are held;
- (b) authorised share capital of the institution;
- (c) total share capital issued;
- (d) number of shares;
- (e) issue price of shares;
- (f) total value of shares as at 31 March each year;
- (g) amounts paid for shares yet to be issued to the Board;
- (h) dividends and profits received during the year; and
- (i) dividends and profits converted or capitalised into shares during the year.

Personnel costs of Board

31. (1) The Chairperson must ensure that the personnel costs of all employees, as well as promotion, salary increases, bonuses and merit awards can be met within the budgetary allocation of the Board.

(2) Payments contemplated in subregulation (1) must be verified at every meeting of the finance committee.

(3) An employee who is paid his or her salary by cheque must sign an acknowledgment of receipt when collecting his or her cheque.

CHAPTER 9 ANNUAL BUDGET

Application of Chapter

32. This Chapter applies to Boards.

Responsibility to table annual budget

33. If an annual operational budget is not approved before the start of the financial year to which it relates, funds to be withdrawn may not exceed the appropriation of the previous financial year until the budget is approved.

Contents of annual budget

34. An annual budget must contain at least—

- (a) estimates of all revenue expected to be raised during the financial year to which the budget relates;
- (b) estimates of current expenditure for that financial year;
- (c) estimates of capital expenditure for that financial year and the projected financial implications of that expenditure for future financial years;
- (d) proposals for financing any anticipated deficit for that financial year;
- (e) the projected—
 - (i) revenue for the previous financial year;
 - (ii) expenditure for the previous financial year; and
- (f) any other information as may be determined by the Head of Department.

CHAPTER 10 EXPENDITURE MANAGEMENT

Application of Chapter

35. This Chapter applies to Boards.

Responsibility of Chairperson

36. The Chairperson must ensure that internal procedures and internal control measures are in place for the approval and processing of payments.

Expenditure to be approved by Board

37. (1) All expenditure of a Board is subject to approval by that Board on the recommendation of the finance committee.

(2) All expenditure of a Board not approved in accordance with subregulation (1) will be regarded as unauthorised expenditure until it has been approved by the relevant Board.

(3) A Board may not make payments from funds held on behalf of an Associated Committee for any purpose other than in accordance with regulation 38.

(4) A Board is not subject to the supply chain management prescripts of the Department when acquiring goods and services.

(5) When a Board contracts for goods and services, it must follow a process that is fair, equitable, transparent, competitive and cost-effective.

(6) The process contemplated in subregulation (4) must provide for at least:

- (a) the identification of an official responsible for the procurement process;
- (b) three quotations to be obtained for goods and services exceeding R2000;
- (c) a vetting process for quotations by the finance committee; and
- (d) the approval of the quotation selected by the finance committee at a Board meeting.

(7) A member, employee or official may not spend or commit Board money except on the recommendation of the finance committee and approval by the Board.

(8) In exceptional circumstances the Chairperson may authorise purchases, and such purchases must be presented for authorisation at the first Board meeting following the purchase.

(9) A Board may, where permissible, arrange with the hospital to procure goods and services from existing provincial and national tenders and must then reimburse the supplier accordingly.

Payment by Board on behalf of Committee

38. (1) Prior to any intended expenditure by a Committee, an associated Board must approve the availability of funds on the Committee Disbursement Form contemplated in regulation 61(6).

(2) Subject to the submission of the documentation listed in regulation 61(8), the Board must ensure that all payments on behalf of a Committee are processed within 30 days of receipt of the invoice after a service has been rendered or goods have been supplied.

(3) A Board may, where necessary, make full or partial payments on behalf of a Committee prior to the delivery of the service or the supply of the goods, in which event the documentation listed in regulation 61(8) must be submitted as contemplated in regulation 61(9).

Payments and vouchers

39. (1) A Board must ensure that—

- (a) all claims payable by a Board are submitted to the Board within a reasonable period after a service has been rendered or goods have been supplied;
- (b) monthly accounts and statements of outstanding balances rendered by suppliers to the Board are verified with the records of the Board and any discrepancies are immediately taken up in writing with the supplier concerned and vouchers are compiled for all payments; and
- (c) certification in support of vouchers is given by a member, employee or official who has actual knowledge of the goods supplied and the services rendered.

(2) A member, employee or official furnishing an inaccurate certificate resulting in an irregular payment or overpayment may be held liable for any loss or damage suffered by the Board as a result of the inaccurate certification.

(3) The member, employee or official verifying the voucher for payment must ensure that the documents in support of the voucher are in order prior to payment being made.

(4) If a member, employee or official verifying a voucher for payment finds a document to be defective, or finds reasonable grounds for doubting its accuracy, he or she must return the document to the member, employee or official who issued it, and such member, employee or official must correct the mistake and initial the correction.

(5) Once a voucher has been verified for payment, the member, employee or official verifying the voucher for payment must certify it accordingly.

(6) An initial, progress or partial payment may not be made unless it is supported by a certificate indicating that the amount of the payment requested is fully covered by, or equal to, goods already delivered or services already rendered.

(7) A Board may only make a payment to a person to whom it is due or to a duly authorised representative.

(8) Where an error or overcharge is made in an invoice or claim submitted to a Board or where such invoice or claim contains an item which is not acceptable as a charge against Board money and the payment voucher differs from the account submitted, the correct amount due must be paid and the supplier or claimant must be notified accordingly.

Orders and order forms

40.(1) Orders for the purchase of goods and requisitions for the supply of services must be made on consecutively numbered forms approved by the Board and that bear the name of the Board.

(2) Order forms constitute an essential part of any voucher submitted in support of payment.

(3) When goods or services urgently required by a Board are ordered, the order form number must be given to the supplier and the order form must then be forwarded to the supplier as soon as possible after the order has been placed.

(4) A member, employee or official must retain a copy of the order form until the invoice with the necessary certifications are received, whereafter the payment voucher must be submitted for payment.

(5) Order form books must be examined at regular intervals by the Chairperson, or the person appointed to do so by the Chairperson, at least quarterly, to ensure that all accounts have been received and forwarded for payment.

CHAPTER 11 BANKING AND CASH MANAGEMENT

Application of Chapter

41. This Chapter applies to Boards.

Sound cash management

42.(1) The Chairperson is responsible for establishing systems, procedures, processes and training and awareness programmes to ensure efficient and effective banking and cash management.

(2) For purposes of this regulation, sound cash management includes—

- (a) collecting revenue when it is due and banking it promptly;
- (b) making payments, no earlier than necessary, with due regard to efficient, effective and economical delivery and the normal terms for account payments;
- (c) avoiding payments in advance of goods and services, unless required by the contractual arrangements with the supplier;
- (d) accepting discounts to effect early payment;
- (e) pursuing debtors with appropriate sensitivity and rigour to ensure that amounts receivable by the Board or Committee are collected and banked promptly;
- (f) accurately forecasting the Board's or Committee's cash flow requirements to optimise its cash management responsibilities;
- (g) taking action that avoids locking up money unnecessarily and inefficiently, such as managing inventories to the minimum level necessary for efficient and effective programme delivery and selling surplus or underused assets;
- (h) performing bank reconciliations regularly to detect any unauthorised entries;
- (i) ensuring that dishonoured warrant vouchers and cheques are followed up immediately;
- (j) the separation of duties to minimise the incidence of fraud; and
- (k) the safekeeping of money in a safe.

Current account and responsible persons

43. (1) A Board must have a single current account to operate as a general fund, unless otherwise approved by the Head of Department.

(2) A Board's current account must be opened at a commercial bank approved by the Head of Department, and all funds must be deposited in accordance with Regulation 48.

(3) The Chairperson must assign in writing the duties of persons responsible for the collection, receipt, banking and payment of Board monies and monies held on behalf of an associated Committee, and such persons are responsible for the safe custody of all such monies under their control.

(4) If a member, employee or official entrusted with the collection, receipt, banking and payment of monies is relieved of his or her duties either temporarily or permanently, his or her receipts, payments and cash books, or in the case of computerised systems the corresponding control accounts, must be checked and balanced and the correctness of the balances and cash on hand certified by the signature of the person being relieved, the person taking over and the supervisor.

Private money, private bank accounts and cashing private cheques

44. (1) Private money may not be deposited into a Board's bank account nor may Board money or money held on behalf of an associated Committee be paid into a private bank account.

(2) Private money and personal possessions may not be kept in a Board's safe or strongroom.

(3) Board money or money held on behalf of an associated Committee may not be used to cash private cheques.

Receipts

45. (1) Every Board must have at its disposal a receipt book that bears the name of the Board.

(2) Monies received must be brought into account by the immediate issuing of an official receipt.

(3) The original of the receipt must be handed to the payee, and the duplicate copy of the receipt is the book copy and must stay in the receipt book.

(4) No receipt may be issued for a postdated cheque before the date on the cheque.

(5) Alterations may not be made to the name of the payee, the amount in words and the amount in figures in the official receipt, and no erasures of any kind may be made.

(6) Any receipt which has been incorrectly filled in must be cancelled and dealt with in the manner outlined in subregulation (7).

(7) If a receipt is cancelled, this must be endorsed as such and retained for audit purposes.

(8) If a cheque is presented for payment by a person other than the drawer of the cheque, the name of the drawer must be indicated on the receipt.

(9) More than one original receipt may not be issued for the same payment, and if a further original receipt is issued in error it must be cancelled as indicated in subregulation (7).

EFT into bank account of Board

46. (1) Donations and payments paid by means of EFT into the bank account of a Board must be identified on receipt of the current account statement from the bank.

(2) Donors and debtors must be requested to forward copies of their EFT deposit to the relevant Board in order to facilitate the identification of deposits.

(3) No covering receipts must be issued for deposits into a Board's bank account.

Allocation of donations

47. (1) If the purpose for which the donation or payment was made is known, the money must be allocated accordingly.

(2) Deposits into the bank account of a Board for Committees must be identified by the Board.

(3) If the purpose of the donation or payment is not known, the Board must enquire with the financial institution from which the money was transferred or the person who made the deposit.

Depositing of Board or Committee monies by member, employee or official

48. (1) The Chairperson must ensure that all amounts received are banked either—

(a) on the date of receipt; or

(b) within a week of receipt, but not later than the last working day of the month.

(2) When a deposit is made, monies deposited specifically for an associated Committee must be indicated in the reference.

(3) The copy of the deposit slip must be retained for audit purposes.

Cash withdrawals and deposits

49. (1) The duty of drawing cash from and depositing cash in a bank must be assigned in writing by the Chairperson to a member or employee of the Board or, in the case of an official, by the head of the health facility in consultation with the Chairperson.

(2) Cash drawn at a bank must be checked and verified in the presence of an official of the bank by the person contemplated in subregulation (1) before he or she leaves the bank premises, and any surplus or deficiency must immediately be brought to the attention of the bank officials.

(3) Where local circumstances require, any other precautionary measures that a Board regards necessary to safeguard cash on the route between the bank and the relevant office must also be taken.

(4) Boards may not make use of any bank card, including cheque, debit or credit cards.

Cheques

50. (1) Cheques may be issued whether manually, mechanically or by computer and must be completed in an acceptable manner.

(2) No alterations may be made on cheques.

(3) Any cheque incorrectly filled in must be cancelled by endorsing the word "CANCELLED" on it and on the counterfoil and must be kept for record and inspection purposes.

(4) All details on cheques must be checked before being signed by the respective signatories.

(5) Subject to regulation 5(4), only appointed members of the finance committee may sign cheques.

Paid cheques received

51. (1) Paid cheques received from the bank must be handed to the person designated to receive such documents.

(2) Paid cheques must be dealt with as follows:

(a) cheques received from banks must be marked off physically and it must be established that all paid cheques reflected on the bank statements have been received;

(b) paid cheques must be filed for audit purposes.

Reissue of cheques

52. (1) If a payee reports in writing that a cheque was not received or that it has been lost, destroyed or stolen, the responsible person must provide full details of the cheque directly to the branch of the bank on which the cheque has been drawn with a request that payment of the cheque be stopped.

(2) If the payment of a cheque is to be stopped and an acknowledgement of receipt of the notice of stoppage has been obtained from the bank concerned, a replacement cheque may be issued.

Petty cash

53. (1) A Board may make provision for the establishment of petty cash if sufficient need exists to have cash available for the immediate payment of petty expenses, provided that the Board grants its approval and records the approval in writing.

(2) The amount of petty cash may not exceed the upper limit set out in Annexure B.

(3) A Board may submit a fully motivated request to the Head of Department to deviate from the petty cash limit set out in Annexure B.

(4) If the Head of Department approves a request contemplated in subregulation (3), the Board must retain a record of the approval on file for audit and inspection purposes.

(5) Funds for petty cash are deemed to be advances that must be accounted for to the Chairperson, and until such an advance has been accounted for, a petty cash payment must not be treated as a final charge.

(6) A petty cash register must be entrusted to a responsible person in writing by the Chairperson and the said person must immediately enter all petty cash payments and replenishments in the petty cash register.

(7) A supporting voucher must be obtained for each payment.

(8) Cheques may not be cashed from petty cash.

(9) Petty cash monies must be kept apart from other Board monies.

(10) The petty cash register must be balanced monthly and verified by the Chairperson or a person nominated by him or her in writing, and reconciled with the cash on hand.

EFTs by Boards

54. (1) Should a Board decide to effect payments by means of EFTs, such decision must be recorded in the minutes of the meeting of the Board at which the decision is taken.

(2) The Chairperson must assign authority in writing to a member, employee or official to capture EFTs with authorisation to be granted by a member contemplated in regulation 5(1).

(3) No electronic payment may be made unless a payment voucher consisting of the following has been compiled:

- (a) an authorised order or payments form, signed by two members of the finance committee referred to in regulation 5(1) or (2);
- (b) an authorised requisition form containing a signature to confirm that the goods or services have been delivered;
- (c) a duly signed delivery note, if applicable;
- (d) an invoice; and
- (e) in respect of a Committee, a copy of the record of the Board's authority for the payment and the Committee Disbursement Form.

(4) The members of the finance committee contemplated in regulation 5(1) and (2) must make arrangements with the bank to ensure that they receive sms notifications for every electronic transaction.

(5) On receipt of the monthly bank statement, the payment debits must be reconciled with the payment vouchers in respect of amounts and names of payees, and any discrepancies must be cleared immediately with the bank.

(6) The password allowing members, employees and officials to make electronic transactions must be safely guarded and may not be divulged to unauthorised members, employees or officials.

(7) Electronic transfers of Board funds for investment purposes may only be made with the authority of the Board, or its finance committee with the approval of the Board.

CHAPTER 12

BASIC ACCOUNTING RECORDS AND RELATED MATTERS

Application of Chapter

55. This Chapter applies to Boards.

Availability of financial information and safe custody

56. (1) The Chairperson must ensure that all financial information and accounting books and records are retained in its original form as stipulated in the Department's prescripts on archiving and destruction of records.

(2) When financial information is required as evidence in proceedings before a court, Parliament, a provincial legislature, an official inquiry or an audit, it must be secured in its existing form without alteration until it is no longer required in connection with those proceedings, notwithstanding that its disposal may be authorised in terms of the Department's prescripts contemplated in subregulation (1).

(3) A Board must take adequate precautions to secure all financial information and accounting books and records against loss by fire and unauthorised access or removal.

(4) The person responsible for the control and care of used records must ensure that—

- (a) the records are clearly labelled and state the date of disposal;
- (b) the records are neatly and orderly arranged to facilitate reference thereto; and
- (c) no records are removed without proper authority.

(5) All financial information and supporting documentation, including bank statements, invoices and receipts, must at all times be kept in a safe place on the premises of the hospital, or other storage facilities of the Department, and may not be kept at the private address of any member, employee or official or any other person.

(6) No postal mail in respect of a Board may be received at the private address of any member, employee or official or any other person.

Changes to financial systems

57. Boards must ensure that amendments to existing or new computerised systems that affect financial reporting are in accordance with the reporting framework determined by the Provincial Minister as contemplated in section 24(5) of the Act.

Control accounts and bookkeeping

58. (1) The Chairperson must notify members and employees occupying posts in an accounting division or other office where accounting duties of the Board are performed in writing of the duties attached to their posts.

(2) The head of a health facility must, with the concurrence of the Chairperson, notify officials occupying posts in an accounting division or other office where accounting duties of the Board are performed in writing of the duties attached to their posts.

(3) A Board must use the computerised accounting system determined by the Head of Department, and may only deviate from that system with the approval of the Head of Department.

Examination of records

59. Members, employees and officials assigned in writing to examine books and records must date and sign the relevant books and records as evidence that they have examined them.

CHAPTER 13

PROCEDURES APPLICABLE TO COMMITTEES FOR EXPENDITURE, BANKING AND CASH MANAGEMENT AND ACCOUNTING MATTERS

Introduction and Application of Chapter

60. This Chapter applies to Committees.

Expenditure by Committee

61. (1) A Committee is not subject to the supply chain management prescripts of the Department when acquiring goods and services.

(2) When a Committee contracts for goods and services, it must follow a process that is fair, equitable, transparent, competitive and cost-effective.

(3) The process contemplated in subregulation (2) must provide for at least:

- (a) the identification of an official responsible for the procurement process;
- (b) three quotations to be obtained for goods and services exceeding R2 000;
- (c) a vetting process for quotations;
- (d) the approval of a quotation at a Committee meeting.

(4) A member or official may not spend or commit Committee money except on the approval of the Committee.

(5) A Committee may, where permissible, arrange with a health facility to procure goods and services from existing provincial and national tenders, and reimburse the supplier accordingly.

(6) A Committee must, prior to any intended expenditure, complete and submit the Committee Disbursement Form in the form of Annexure C along with the approved quotation to the finance committee of the associated Board for confirmation of the availability of funds.

(7) A Committee must ensure that the confirmation contemplated in subregulation (6) was granted by the Board for a service to be rendered or goods to be purchased before any liability is incurred.

(8) A Committee must ensure that the following documents are submitted to the Board within five working days after a service has been rendered or goods have been delivered:

- (a) Committee Disbursement Form;
- (b) approved quotation;
- (c) order form;
- (d) delivery note;
- (e) invoice.

(9) Where a Board makes full or partial payment on behalf of a Committee, a Committee must ensure that the applicable requirements of this regulation are adhered to, with the exception of the prior submission of the delivery note and certificate contemplated in subregulation (8): Provided that the Committee must ensure that the delivery note and certificate is submitted to the Board as soon as the services have been rendered or the goods have been supplied, as the case may be.

Orders and order forms

62. (1) Orders for the purchase of goods and requisitions for the supply of services must be made on consecutively numbered forms approved by the Committee that bear the name of the Committee.

(2) Order forms constitute an essential part of any voucher submitted in support of payment.

(3) When goods or services urgently required by a Committee are ordered, the order form number must be given to the supplier and the order form must then be forwarded to the supplier as soon as possible after the order has been placed.

(4) A member or official must retain a copy of the order form until the invoice with the necessary certifications are received, whereafter the payment voucher must be submitted for payment.

(5) Order form books must be examined at regular intervals to ensure that all accounts have been received and forwarded for payment.

Receipt, banking and withdrawal of money

63. (1) The head of the health facility or the person contemplated in section 6(1)(c) of the Act must arrange for the collection, receipt and deposit of monies, and the withdrawal of cash, in accordance with these regulations, and such persons are responsible for the safe custody of all such monies under their control.

(2) The person contemplated in subregulation (1) must ensure that—

(a) all amounts received are banked in the bank account of the associated Board either—

(i) on the date of receipt; or

(ii) within a week of receipt, but not later than the last working day of the month;

(b) when making a deposit the name of the Committee is specified as the reference;

(c) the copy of the deposit slip is retained for audit purposes.

(3) The person contemplated in subregulation (1) must, when cash is withdrawn at a bank—

(a) before he or she leaves the bank premises, check and verify the cash drawn in the presence of an official of the bank, and immediately bring a surplus or deficiency to the attention of the bank officials; and

(b) where local circumstances require, ensure that the necessary precautionary measures to safeguard cash on the route between the bank and the relevant office are taken.

(4) Committees may not make use of any bank card, including cheque, credit or debit cards.

(5) Private money may not be paid into the bank account of an associated Board, and money received on behalf of a Committee may not be paid into a private bank account.

Receipts

64. (1) Every Committee must have at its disposal a receipt book that bears the name of the Committee.

(2) Monies received must be brought into account by the immediate issuing of an official receipt.

(3) The original of the receipt must be handed to the payee, and the duplicate copy of the receipt is the book copy and must stay in the receipt book.

(4) No receipt may be issued for a post-dated cheque before the date on the cheque.

(5) Alterations may not be made to the name of the payee, the amount in words or the amount in figures in the official receipt, and no erasures of any kind may be made.

(6) Any receipt which has been incorrectly filled in must be cancelled and dealt with in the manner outlined in subregulation (7).

(7) If a receipt is cancelled, this must be endorsed as such and retained for audit purposes.

(8) If a cheque is presented for payment by a person other than the drawer of the cheque, the name of the drawer must be indicated on the receipt.

(9) More than one original receipt may not be issued for the same payment, and if a further original receipt is issued in error it must be cancelled as indicated in subregulation (7).

Checking of monies

65. The person contemplated in regulation 63(1) must at least once a quarter carry out a check of all monies and face-value instruments.

Petty cash

66. (1) A Committee may approve the establishment of petty cash if sufficient need exists.

(2) The amount of petty cash may not exceed the upper limit set out in Annexure B.

(3) A Committee may submit a fully motivated request to the Head of Department to deviate from the petty cash limit set out in Annexure B.

(4) If the Head of Department approves a request contemplated in subregulation (3), the Committee must retain a record of the approval on file for audit and inspection purposes.

(5) If the approval contemplated in subregulation (1) is granted, the person contemplated in regulation 63(1) must make the arrangements for the establishment of a petty cash register.

(6) A request by a Committee for a petty cash advance or replenishment must be completed on the prescribed Committee Disbursement Form as contemplated in regulation 61(6) and must be paid by the Board by way of cash or a cheque.

(7) Supporting vouchers must be obtained for each petty cash purchase and must be retained for record purposes.

(8) The petty cash register must be balanced monthly by the person contemplated in regulation 63(1), verified by the Chairperson or a person nominated by him or her in writing and reconciled with the cash on hand at the end of each month.

Basic accounting records

67. (1) A Committee must maintain a set of accounting templates determined by the Head of Department, which must contain:

(a) an income and expenditure book; and

(b) a petty cash register.

(2) The person contemplated in regulation 63(1) must ensure that all financial information and accounting books and records are retained for record keeping and reconciliation purposes.

(3) The person contemplated in regulation 63(1) must take adequate precautions to secure the safe custody of all financial information in the manner contemplated in regulation 56.

(4) If the person contemplated in regulation 63(1) is relieved of his or her duties, his or her receipts, income and expenditure book, petty cash register and all other financial information held by him or her must be checked and balanced and cash on hand certified by the signature of the person being relieved, the person taking over and the supervisor.

CHAPTER 14 TRAVELLING AND OTHER ALLOWANCES

Application of Chapter

68. Regulations 69 and 70 apply to Boards and regulation 71 applies to Committees.

Advances and claims in respect of transport, travelling and subsistence expenses

69. (1) A Board may, on reasonable grounds, reimburse and make advances to members, any person co-opted to serve on a specialist committee of a Board in terms of section 23(3) or an advisor in terms of section 20(5) of the Act, in respect of transport expenses contemplated in section 25(1)(a) of the Act and travelling and subsistence expenses contemplated in section 25(1)(b) of the Act.

(2) A claim in respect of transport, travelling and subsistence expenses must be submitted immediately after the return of the person contemplated in subregulation (1) returns to his or her office.

(3) Advances made in terms of subregulation (1) must be offset against claims for transport, travelling and subsistence expenses, and if a claim is less than an advance, the difference must immediately be repaid by the member or employee concerned.

(4) A Board must ensure that suitable records are maintained to avoid the double payment of claims or portions thereof.

(5) Prior to incurring expenditure contemplated in section 25(2)(b) of the Act, a Board must engage the Department in order to determine the applicable remuneration rate.

Tariffs applicable

70. (1) The tariff applicable to reimbursements—

(a) for transport expenses contemplated in section 25(1)(a) of the Act, inclusive of expenses incurred pursuant to the use of a private vehicle or public transport, is a per kilometre allowance in accordance with the prescripts issued by the National Department of Transport with an upper limit of the tariff applicable to the 1 550 cc engine category; and

(b) for travelling and subsistence expenses contemplated in section 25(1)(b) of the Act, is an allowance in accordance with the prescripts applicable to officials of the Department.

(2) Online map services available on the Internet may be used, where required, to calculate kilometres travelled contemplated in subregulation (1)(a).

Advances and reimbursement of transport expenses in respect of Committees

71. (1) The Department may, on reasonable grounds, reimburse or make advances to Committee members for transport expenses incurred as a result of attendance at meetings of the Committee.

(2) For transport expenses contemplated in section 25(3)(b) of the Act, inclusive of expenses incurred pursuant to the use of a private vehicle or public transport, a per kilometre allowance applies in accordance with the prescripts issued by the National Department of Transport with an upper limit of the tariff applicable to the 1 550 cc engine category.

(3) Online map services available on the internet may be used, where required, to calculate kilometres travelled contemplated in subregulation (2).

(4) The prior approval of the Committee must be obtained for all travel expenditure.

- (5) A claim in respect of travelling expenses must be submitted to the person contemplated in regulation 63(1)—
- (a) on the first working day after the member returns from a meeting;
 - (b) on the travel claim form provided by the Provincial Minister.

(6) A Committee must ensure that suitable records are maintained to avoid the double payment of claims or portions thereof.

CHAPTER 15

GIFTS, DONATIONS AND SPONSORSHIPS

Application of Chapter

72. This Chapter is applicable to Boards and Committees.

Granting of gifts, donations and sponsorships by Board or Committee

73. (1) A Board or Committee, as the case may be, may approve gifts, donations and sponsorships of Board or Committee money and other property and services in the interests of a health facility.

(2) When equipment is to be donated to a health facility, the recommendation of the equipment advisor of the Department, and the approval of the head of the health facility must be obtained prior to the acceptance of the donation of any equipment by a Board or Committee to a health facility.

(3) If a Board or Committee intends using its funds for capital works on a building, including the erection of a new building for a health facility or the alteration of or extension to buildings or major landscaping for a health facility, it must approach the head of the health facility with a request for authorisation from the Head of Department.

(4) The decision by the Head of Department referred to in subregulation (3) must be taken by the Head of Department with the concurrence of the Head of the Department of Transport and Public Works, where necessary.

(5) Despite subregulations (3) and (4), only the authorisation of the head of the health facility is required for the use of a Board's or Committee's funds for the day-to-day maintenance, minor works and alterations to the health facility's buildings and for minor landscaping of grounds.

(6) A Board or Committee may grant money for the provision of amenities and functions, including—

- (a) amenities including prizes, cups, shields, medallions and merit certificates for competitions or special achievements; and
- (b) celebrations, honorariums, or receptions for special occasions.

(7) A Board or Committee may institute a Samaritan fund in the form of a petty cash fund additional to the general fund to assist indigent patients with transport costs and basic essentials while hospitalised.

(8) When instituting a Samaritan fund referred to in subregulation (7), the Board or Committee must minute—

- (a) the specific purpose and circumstances for which it is intended;
- (b) the maximum amount of assistance that may be granted per case; and
- (c) the person who will administer the fund.

(9) The control measures applicable to the petty cash register also apply to a Samaritan fund.

Acceptance by Board or Committee of gifts, bequests, donations and sponsorships

74. (1) A Board or Committee may approve the acceptance of any gift, bequest, donation or sponsorship to it whether such gift, bequest, donation or sponsorship is in cash or in kind.

(2) All cash gifts, bequests, donations or sponsorships to a Board or Committee must immediately be paid into the current or any other account as provided for in regulation 50(1) of the Board concerned, or the associated Board, as the case may be.

(3) Where the purpose for which a gift, bequest, donation or sponsorship should be applied is not apparent, the Board or Committee must decide how it may be used.

(4) The head of the health facility must give his or her approval before any donation of equipment to be used in the health facility may be accepted by the Board or Committee.

(5) The head of the health facility must be informed where a gift, bequest, donation or sponsorship is made for a specific purpose and must give his or her approval before any such gift, bequest, donation or sponsorship is accepted by the Board or Committee.

Identity of donors and sponsors

75. (1) A Board or Committee may respect a request of a donor or sponsor to remain anonymous.

Raising funds

76. (1) No person, official, private organisation, voluntary service organisation, club, association, charitable institution, non-governmental organisation, registered trust, academic institution or any other body may raise funds or solicit sponsorships for the direct or indirect benefit of a health facility, members, employees, officials, patients of a health facility or a Board or Committee without the written approval of the Board or Committee, as the case may be.

(2) In granting the approval referred to in subregulation (1) a Board or Committee may impose any condition it considers necessary, including inspection of financial records or forensic audit of funds raised for the purpose of ensuring regularity and transparency.

(3) A Board, or the person contemplated in regulation 63(1), may institute civil or criminal action against any person who without the written approval of that Board raises funds or solicits sponsorship for the direct or indirect benefit of the health facility concerned.

Affiliated bodies linked to health facilities

77. (1) No person, official, private organisation, voluntary service organisation, club, association, charitable institution, non-governmental organisation, registered trust, academic institution or any other body that by affiliation with, or direct use of the registered name of, a health facility in its official title or articles of association, may be formed or continue to exist without the written approval of the Board or Committee of that health facility.

(2) In granting the approval referred to in subregulation (1) a Board or Committee may impose any conditions it considers necessary, including the inspection of financial records for the purpose of ensuring regularity and transparency.

(3) If the approval referred to in subregulation (2) is not granted or is withdrawn, the relevant body must immediately dissolve or disassociate itself from the health facility concerned.

(4) A Board, or the person contemplated in regulation 63(1), may institute civil action against a body that fails to obtain the Board or Committee's approval in accordance with subregulation (1).

CHAPTER 16

UNAUTHORISED EXPENDITURE

AND FRUITLESS AND WASTEFUL EXPENDITURE AND MANAGEMENT OF CLAIMS AND LOSSES

Application of Chapter

78. This Chapter applies to Boards and Committees.

Responsibility of Chairperson

79. The Chairperson must exercise all reasonable care to prevent and detect unauthorised expenditure and fruitless and wasteful expenditure and must for this purpose implement effective, efficient and transparent processes of financial and risk management.

Obligation to report

80. (1) When an employee, member or official discovers unauthorised expenditure or fruitless and wasteful expenditure, that member, employee or official must immediately report such expenditure to the Chairperson, and it must also be reported in the minutes of the next ordinary meeting of the Board or Committee.

(2) When unauthorised expenditure or fruitless and wasteful expenditure is reported, the Board or Committee must consider whether the expenditure is justifiable. If the expenditure can be justified, the Board or Committee may authorise the expenditure.

(3) A report contemplated in subregulation (1) and an authorisation contemplated in subregulation (2), if applicable, must be copied to the head of the health facility concerned and the Head of Department.

Recovery of losses

81. If an employee, member or official is responsible for losses or damages suffered by a Board or Committee resulting from unauthorised expenditure or fruitless and wasteful expenditure, the Chairperson must take all reasonable steps to recover the losses or damages from the responsible employee, member or official.

Damages through criminal acts or omissions

82. (1) If there is reasonable cause to believe that a Board or Committee has suffered losses or damages arising from criminal acts or omissions, or alleged criminal acts or omissions, the matter must be reported in writing to the Head of the Department and the South African Police Service.

(2) If the losses or damages referred to in subregulation (1) are caused by the criminal acts or omissions of a member, employee or official, the Chairperson must take all reasonable steps to ensure the recovery of the value of the damages from the member, employee or official, regardless of whether the relevant member, employee or official is still in the employ of the Board, health facility or Department.

(3) If the losses or damages referred to in subregulation (1) are caused by the criminal acts or omissions of the Chairperson, the Provincial Minister must ensure that the Head of Department takes all reasonable steps to ensure the recovery of the value of the damages from the Chairperson, regardless of whether the Chairperson is still in the employ of the Board, health facility or Department.

(4) A Board or Committee may write off damages arising from criminal acts if, after a thorough investigation, it is found that the damages are irrecoverable.

CHAPTER 17 FINANCIAL MISCONDUCT

Application of Chapter

83. This Chapter applies to Boards and Committees.

Financial misconduct by member, employee or official

84. (1) A member, employee or official commits an act of financial misconduct if the member, employee or official wilfully or negligently—

- (a) fails to comply with the requirements of these regulations; or
- (b) makes or permits an unauthorised expenditure or a fruitless and wasteful expenditure.

(2) In financial misconduct matters involving officials, the Chairperson must immediately inform the head of the health facility concerned.

(3) Financial misconduct is a ground for dismissal or suspension of an employee.

(4) A charge of financial misconduct against a member, employee or official referred to in subregulation (1) must be investigated, heard and disposed of in terms of the statutory or other conditions of appointment or employment applicable to that member, employee or official, and regulation 85 applies to the extent that it is not inconsistent with such statutory or other conditions of appointment or employment.

Financial misconduct procedures

85. (1) If a member or employee to whom a power or duty is assigned in terms of these regulations is alleged to have committed financial misconduct, the Chairperson must—

- (a) ensure that an investigation is conducted into the matter; and
- (b) if sufficient grounds exist, ensure that a disciplinary hearing is instituted.

(2) The Chairperson must take the following factors into account when considering whether sufficient grounds exist in terms of subregulation (1)(b):

- (a) the circumstances of the transgression;
- (b) the extent of the expenditure involved; and
- (c) the nature and seriousness of the transgression.

(3) The Chairperson must ensure that an investigation and disciplinary hearing referred to in subregulation (1)(a) or (b) respectively is instituted within 30 days from the date of the discovery of the alleged financial misconduct.

(4) If the Chairperson is alleged to have committed financial misconduct, or if the Chairperson fails to take appropriate action in terms of subregulation (1), (2) or (3), the Provincial Minister must as soon as he or she becomes aware of the alleged mismanagement or failure to take appropriate action ensure that the Head of Department—

- (a) initiates an investigation into the matter; and
- (b) if the allegations are confirmed, initiates a disciplinary hearing in accordance with the statutory or other conditions of appointment or employment applicable to the Chairperson.

(5) The Head of Department may—

- (a) direct that a third party other than an official of the Department conducts the investigation; or
- (b) issue any reasonable requirement regarding the manner in which the investigation should be performed.

Criminal proceedings

86. (1) A Chairperson may, on reasonable grounds, lay criminal charges against any member, employee or official pursuant to an investigation or disciplinary hearing, and must advise the Head of Department and the Provincial Minister of any charges so laid.

(2) The Head of Department may, on reasonable grounds, lay criminal charges against a Chairperson pursuant to an investigation or disciplinary hearing, and must advise the Provincial Minister of any charges so laid.

(3) The Head of Department may, on reasonable grounds, lay criminal charges against any member, employee or official pursuant to an investigation or disciplinary hearing should the Chairperson fail to take appropriate action.

Reporting on disciplinary and criminal proceedings

87. (1) The Chairperson or the appointed investigating officer must, as soon as the disciplinary proceedings are completed, report to the Board or Committee, the Provincial Minister and the Head of Department on the outcome of such proceedings, including—

- (a) the name and position of the member or employee against whom the proceedings were instituted;
- (b) the financial misconduct the member or employee is alleged to have committed;
- (c) the findings;
- (d) any sanction imposed on the member or employee; and
- (e) any further action to be taken against the member or employee, including criminal charges or civil proceedings.

(2) The Chairperson must inform the Provincial Minister and the Head of Department of the outcome of any criminal proceedings instituted against any member, employee or official for financial mismanagement in terms of these regulations.

(3) The Head of Department must inform the Provincial Minister of the outcome of any criminal proceedings instituted against any Chairperson or other employee, member or official for financial misconduct in terms of these regulations.

CHAPTER 18 MISCELLANEOUS

Repeal

88. The Regulations relating to the Payment of Transport Allowances to Members of Hospital Boards for Attending Meetings of such Boards, published under Provincial Notice 323 of 1956, are repealed.

Short title

89. These regulations are called the Regulations Relating to the Financial Governance of Health Facility Boards and Committees, 2017.

ANNEXURE A

REGULATION 26: INVESTMENTS: DECLARATION OF PERSONAL INTERESTS

Name of hospital Board:

.....

Period:

We the undersigned, hereby declare that our actions with regard to the consideration of investments of the Board was at all times in line with regulation 26.

- 1.
- 2.
- 3.
- 4.

PRINT NAME

SIGNATURE

DATE

ANNEXURE B**REGULATIONS 53(2) AND 66(2): PETTY CASH UPPER LIMITS****PETTY CASH UPPER LIMITS**

The table below indicates the upper limits for petty cash held by a:

Board	Regulation 53(2)	R5 000
Committee	Regulation 66(2)	R1 000

**ANNEXURE C
REGULATION 61(6): COMMITTEE DISBURSEMENT FORM**

1. PRE-APPROVAL OF AVAILABLE FUNDS **[COMMITTEE NAME]**

REQUESTED BY: _____

DESIGNATION: _____

PURPOSE OF REQUEST

Petty cash	Planned expenditure
R	R

Chairperson of Committee
Date:

Committee Member
Date:

2. CONFIRMATION OF AVAILABLE FUNDS **[BOARD NAME]**

RECEIVED BY: _____

DESIGNATION: _____

AVAILABLE FUNDS

Date of balance statement	Current balance	Outstanding disbursements	Latest request	New balance
	R	R	R	R

Chairperson Finance Committee
Date:

Finance Committee Member
Date:

3. DISBURSEMENT OF FUNDS

PROCESSED BY: _____

DESIGNATION: _____

Date of payment	Amount disbursed	New balance c/f
	R	R

Board Finance Committee Member
Date:

Committee Member
Date:

PROVINSIALE KENNISGEWING

P.K. 97/2017

20 April 2017

**WES-KAAPSE DEPARTEMENT VAN GESONDHEID
WES-KAAPSE WET OP RADE EN KOMITEES VIR GESONDHEIDSFASILITEITE, 2016
(WET 4 VAN 2016):
REGULASIES MET BETREKKING TOT DIE FINANSIËLE BESTUUR VAN
GESONDHEIDSFASILEITSRADEN EN -KOMITEES**

Die Provinsiale Minister van Gesondheid is van voorneme om, kragtens artikel 28 van die Wes-Kaapse Wet op Rade en Komitees vir Gesondheidsfasiliteite, 2016 (Wet 4 van 2016), die regulasies uiteengesit in die Bylae te maak.

**BYLAE
INDELING VAN REGULASIES**

Regulasies

1. Uitleg

**HOOFSTUK 1
FINANSIESKOMITEE**

2. Inleiding en toepassing van Hoofstuk
3. Verkiesing en samestelling van finansieskomitee
4. Mandaat en aanbevelings van finansieskomitee
5. Magtiging vir ondertekening van tjeks en magtiging van EFT's

**HOOFSTUK 2
JAARLIKSE FINANSIËLE STATE**

6. Toepassing van Hoofstuk
7. Inhoud en formaat van jaarlikse finansiële state
8. Finalisering van jaarlikse finansiële state

**HOOFSTUK 3
AUDITVERSLAE**

9. Toepassing van Hoofstuk
10. Ouditering van jaarlikse finansiële state
11. Rade wat van ouditering vrygestel is
12. Ondersoek, *ad hoc*-ouditering en indiening van inligting
13. Tertafellegging van auditverslae
14. Finansiële ondersoek van toepassing op Komitees

**HOOFSTUK 4
BATEBESTUUR**

15. Toepassing van Hoofstuk
16. Verantwoordelikheid vir batebestuur
17. Onroerende goed

HOOFSTUK 5
LENINGS, WAARBORGE, BRUIKHUUR EN ANDER VERPLIGTINGE

- 18. Toepassing van Hoofstuk
- 19. Algemeen
- 20. Huurtransaksies

HOOFSTUK 6
TRUSTS

- 21. Toepassing van Hoofstuk
- 22. Oprigting van trust deur Raad en trustakte
- 23. Skenkings ontvang van trust

HOOFSTUK 7
BELEGGING VAN FONDSE

- 24. Toepassing van Hoofstuk
- 25. Belegging van fondse
- 26. Verklaring van persoonlike belange
- 27. Fondse namens Komitee belê

HOOFSTUK 8
ALGEMENE FINANSIËLE AANGELEENTHEDE

- 28. Toepassing van Hoofstuk en algemeen
- 29. Kwitansieboeke, sigwaarde en ander vorms van potensieële waarde
- 30. Aandelebesit deur Raad
- 31. Personeelkoste van Raad

HOOFSTUK 9
JAARLIKSE BEGROTING

- 32. Toepassing van Hoofstuk
- 33. Verantwoordelikheid om jaarlikse begroting ter tafel te lê
- 34. Inhoud van jaarlikse begroting

HOOFSTUK 10
UITGAWEBESTUUR

- 35. Toepassing van Hoofstuk
- 36. Verantwoordelikheid van Voorsitter
- 37. Uitgawes wat Raad moet goedgekeur
- 38. Betaling deur Raad namens Komitee
- 39. Betalings en bewysstukke
- 40. Bestellings en bestelvorms

HOOFSTUK 11 BANKSAKE EN KONTANTBESTUUR

41. Toepassing van Hoofstuk
42. Gesonde kontantbestuur
43. Lopende rekening en verantwoordelike persone
44. Private geld, private bankrekeninge en wisseling van private tjeks
45. Kwitansies
46. EFT na bankrekening van Raad
47. Toewysing van skenkings
48. Deponering van geld van Raad of Komitee deur lid, werknemer of beampte
49. Kontantonttrekkings en deposito's
50. Tjeks
51. Betaalde tjeks ontvang
52. Heruitreiking van tjeks
53. Kleinkas
54. EFT's deur Rade

HOOFSTUK 12 BASIESE REKENINGKUNDIGE EN VERWANTE AANGELEENTHEDE

55. Toepassing van Hoofstuk
56. Besikbaarheid van finansiële inligting en veilige bewaring
57. Veranderinge aan finansiële stelsels
58. Kontrolerekeninge en boekhouding
59. Nagaan van rekords

HOOFSTUK 13 PROSEDURES VAN TOEPASSING OP KOMITEES VIR UITGAWE, BANK EN KONTANTBESTUUR EN REKENINGKUNDIGE AANGELEENTHEDE

60. Toepassing van Hoofstuk
61. Uitgawes deur Komitee
62. Bestellings en bestelvorms
63. Ontvangs, bank en onttrekking van geld
64. Kwitansies
65. Kontrolering van geld
66. Kleinkas
67. Basiese rekeningkundige rekords

HOOFSTUK 14 REIS- EN ANDER TOELAES

68. Toepassing van Hoofstuk
69. Voorskotte en eise ten opsigte van vervoer-, reis- en verblyfuitgawes
70. Toepaslike tariewe
71. Voorskotte en vergoeding vir vervoeruitgawes ten opsigte van Komitees

HOOFSTUK 15
GESKENKE, SKENKINGS EN BORGSKAPPE

- 72. Toepassing van Hoofstuk
- 73. Toestaan van geskenke, skenkings en borgskappe deur Raad of Komitee
- 74. Aanvaarding van geskenke, bemakings, skenkings en borgskappe deur Raad of Komitee
- 75. Identiteit van skenkers en borge
- 76. Insameling van fondse
- 77. Liggame geaffilieer met gesondheidsfasiliteite

HOOFSTUK 16
ONGEMAGTIGDE, NUTTELOSE EN VERKWISTENDE UITGAWE EN
BESTUUR VAN EISE EN VERLIESE

- 78. Toepassing van Hoofstuk
- 79. Verantwoordelikheid van Voorsitter
- 80. Verpligting om oortredings aan te meld
- 81. Verhaling van verliese
- 82. Skade deur kriminele handeling of versuime

HOOFSTUK 17
FINANSIËLE WANGEDRAG

- 83. Toepassing van Hoofstuk
- 84. Finansiële wangedrag deur lid, werknemer of beampte
- 85. Finansiëlewangedragprosedures
- 86. Strafregtelike verrigtinge
- 87. Verslagdoening van dissiplinêre en strafregtelike verrigtinge

HOOFSTUK 18
DIVERSE AANGELEENTHEDE

- 88. Herroeping
- 89. Kort titel

AANHANGSELS

AANHANGSEL A: Regulasie 26: Beleggings: Verklaring van Persoonlike Belange

AANHANGSEL B: Regulasie 53(2) en 66(2): Kleinkaskontant-boperke

AANHANGSEL C: Regulasie 61(6): Komitee-uitbetalingsvorm

Uitleg

1. In hierdie regulasies, het 'n woord of uitdrukking waaraan 'n betekenis in die Wet geheg is, dieselfde betekenis en, tensy dit uit die samehang anders blyk, beteken—

“**beampte**” 'n persoon in diens van die Departement wat sekretariële, administratiewe of finansiële rekeningkundige steun verskaf soos beoog in artikel 18 van die Wet, of 'n beampte van die Departement aan wie 'n bevoegdheid of plig ingevolge die Wet of hierdie regulasies opgedra is;

“**bewysstuk**” 'n dokument wat uit rekwisities, bestellings, afleweringadvies, fakture of vorms van betaling bestaan, en in die geval van inkomste, kwitansies;

“**boekjaar**” die tydperk wat van 1 April tot 31 Maart van die daaropvolgende jaar strek;

“**die Wet**” die Wes-Kaapse Wet op Rade en Komitees vir Gesondheidsfasiliteite, 2016, (Wet 4 van 2016);

“**EFT**” elektroniese fondsoordrag;

“**finansieskomitee**” die komitee beoog in regulasie 3;

“**geassosieerde Komitee**” 'n Komitee ten opsigte waarvan 'n Raad aangewys is met die doel om fondse ingesamel deur 'n Komitee in ontvangs te neem, te administreer en van rekenskap te gee soos bedoel in artikel 18(6) van die Wet;

“**geassosieerde Raad**” 'n Raad wat vir 'n Komitee aangewys is met die doel om die fondse ingesamel deur 'n Komitee in ontvangs te neem, te administreer en van rekenskap te gee soos beoog in artikel 18(6) van die Wet;

“**gebeurlikheidslaste**” bestaande laste wat uit vorige gebeure voortspruit en in onsekerheid verwickel is oor die moontlikheid van finansiële gewin of verlies vir 'n Raad en sal slegs bevestig word wanneer een of meer onseker toekomstige gebeure wat buite die beheer van die Raad is, plaasvind al dan nie;

“**hoof van 'n hospitaal**” 'n beampte in beheer van 'n hospitaal waarvoor 'n Raad ingestel is;

“**ongemagtigde uitgawe**” uitgawe aangegaan wat in stryd is met, of wat nie ooreenkomstig, 'n vereiste ingevolge hierdie regulasies, die Wet of enige ander toepaslike Wet is nie;

“**provinsiale uitvoerende gesag**” die uitvoerende gesag van die Provinsie Wes-Kaap;

“**trust**” 'n trust beoog in artikel 24(3) van die Wet;

“**Voorsitter**” die Voorsitter van 'n Raad of 'n Komitee, na gelang van die geval;

“**vrugtelose en verkwistende uitgawe**” vrugtelose en verkwistende uitgawe soos omskryf in die WOFB;

“**werknemer**” 'n werknemer van 'n Raad, met inbegrip van werknemers wat op kontrak aangestel is soos beoog in artikel 11(g) van die Wet, en beteken ook 'n persoon wat gekoöpteer is as 'n raadgewer vir 'n Raad of om in 'n spesialiskomitee ingevolge artikel 23(3) te dien;

“**WOFB**” die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999).

HOOFSTUK 1 FINANSIESKOMITEE

Inleiding en toepassing van Hoofstuk

2. Hierdie Hoofstuk is op Rade van toepassing.

Verkiesing en samestelling van finansieskomitee

3. (1) 'n Raad moet by sy eerste of daaropvolgende vergadering 'n spesialiskomitee aanstel soos beoog in artikel 23 van die Wet om as finansieskomitee te funksioneer.

(2) Die finansieskomitee moet uit minstens vier lede bestaan waarvan een die Voorsitter moet wees.

(3) 'n Kworum vir 'n vergadering van die finansieskomitee is 50 persent van die lede en moet die Voorsitter insluit.

Mandaat en aanbevelings van finansieskomitee

4. (1) Die mandaat van 'n finansieskomitee moet die volgende insluit:
- (a) aanbevelings aan die Raad oor die verkryging van dienste tot die beste voordeel van die Raad;
 - (b) verkryging van die voordeligste rente op die belegging van fondse;
 - (c) die ontvangs van aansoeke vir befondsing en toelaes en die goedkeuring of afwysing van sodanige aansoeke;
 - (d) die noukeurige ondersoek van alle finansiële transaksies van die Raad en om die Raad van sy bevindinge in kennis te stel; en
 - (e) raadgewing aan die Raad oor finansiële aangeleenthede rakende sy bedrywighede.
- (2) Alle aanbevelings van die finansieskomitee moet—
- (a) aan die Raad vir goedkeuring voorgelê word en in die notule van die vergadering van die Raad opgeteken word; en
 - (b) in die notule van die vergadering van die Raad waartydens die goedkeuring verleen is, opgeteken word.

Magtiging vir ondertekening van tjeks en magtiging van EFT's

5. (1) Twee lede van die finansieskomitee, waarvan een die Voorsitter en die ander 'n gewone lid van die Raad moet wees, moet deur die Raad aangestel word om tjeks te onderteken en EFT's te magtig.

(2) Twee adjunkte, wat ook lede van die Raad moet wees, kan deur die Raad aangewys word om tjeks te teken en EFT's te magtig gedurende die afwesigheid van die Voorsitter of die gewone lid wat ingevolge subregulasie (1) aangestel is.

(3) Indien die Voorsitter of 'n gewone lid beoog in subartikel (1) afwesig is, is 'n adjunk beoog in subregulasie (2) gemagtig om tjeks te onderteken of EFT's te magtig namens die Voorsitter of die gewone lid, na gelang van die geval: Mits een adjunk nie namens beide die Voorsitter en die gewone lid indien hulle gelyktydig afwesig is tjeks mag onderteken of EFT's mag magtig nie.

(4) Die name van die persone waarna daar in subregulasie (1) en (2) verwys word, moet in die notule van die vergadering van die Raad waartydens die aanstelling gemaak is, opgeteken word.

(5) Geen lid, werknemer of beampte wat nie ingevolge subregulasie (1) aangestel is of ingevolge subregulasie (2) aangewys is, mag 'n tjek onderteken of medeonderteken nie, tensy—

- (a) buitengewone omstandighede bestaan;
- (b) hy of sy deur die Voorsitter gemagtig is om dit te doen; en
- (c) een van die ondertekenaars 'n lid van die Raad is.

HOOFSTUK 2 JAARLIKSE FINANSIËLE STATE

Toepassing van Hoofstuk

6. Hierdie Hoofstuk is op Rade van toepassing.

Inhoud en formaat van jaarlikse finansiële state

7. (1) Die finansiële jaarstate van 'n Raad moet minstens die volgende bevat—
- (a) 'n staat van die finansiële posisie (balansstaat);
 - (b) 'n staat van die finansiële prestasie (inkomstestaat);
 - (c) 'n kontantvloeiestaat;
 - (d) enige ander state wat vereis kan word; en
 - (e) enige aantekeninge by die state waarna daar in paragrawe (a) tot (d) verwys word.

(2) Die jaarlikse finansiële state moet deur middel van syfers en 'n beskrywende verslag enige ander aangeleenthede en inligting verduidelik waarna daar nie in subregulasie (1) verwys word nie en wat wesenlik by die sake van die Raad is.

(3) Die jaarlikse finansiële state moet die fondse wat deur 'n Raad namens die geassosieerde Komitee ontvang word, weerspieël.

(4) 'n Harde kopie van die jaarlikse finansiële state moet persoonlik deur die Voorsitter onderteken word, en geen elektroniese handtekening mag gebruik word nie.

Finalisering van jaarlikse finansiële state

8. Ten einde aan artikel 24(5) van die Wet te voldoen, moet 'n Raad binne twee maande na die einde van die finansiële jaar sy jaarlikse finansiële state finaliseer en beskikbaar stel.

HOOFSTUK 3 AUDITVERSLAE

Toepassing van Hoofstuk

9. Regulasies 10 tot 13 is op Rade van toepassing en regulasie 14 is op Komitees van toepassing.

Ouditering van jaarlikse finansiële state

10. (1) Die jaarlikse finansiële state van 'n Raad moet, op versoek van die Departementshoof en op koste van die Raad, geouditeer word deur ouditeurs wat geregistreer is by die Onafhanklike Regulerende Raad vir Ouditeurs ingestel ingevolge die "Auditing Profession Act, 2005" (Wet 26 van 2005).

(2) Die jaarlikse finansiële state van 'n Raad moet teen 31 Mei van elke jaar by die Departementshoof en die ouditeurs aangestel deur die Raad ingedien word, ongeag of die auditverslag beskikbaar is.

(3) Die Departementshoof kan te eniger tyd 'n Raad versoek om items wat geïdentifiseer is in die geouditeerde jaarlikse finansiële state ingedien deur die Raad verder openbaar te maak.

(4) Die ouditeurs aangestel deur 'n Raad moet teen 31 Julie van elke jaar die auditverslag by die Raad en die Departementshoof indien.

Rade wat van ouditering vrygestel is

11. (1) 'n Raad wat ingevolge artikel 24(7) van die Wet daarvan vrygestel is om geouditeer te word, moet teen nie later nie as 31 Mei van elke jaar jaarlikse finansiële state by die Departementshoof indien.

(2) Jaarlikse finansiële state wat ingevolge subregulasie (1) ingedien is, moet deur die Departementshoof of deur 'n beampte van die Departement met die nodige gedelegeerde bevoegdheid hersien word.

(3) Die Raad moet vir die doeleindes van die hersiening van sy finansiële state ten volle met die Departementshoof of 'n beampte met die nodige gedelegeerde bevoegdheid saamwerk en aan hulle toegang tot sy finansiële rekords verleen.

Ondersoek, *ad hoc*-audit en indiening van inligting

12. (1) 'n Raad kan aan 'n ondersoek of 'n *ad hoc*-audit onderwerp word indien die Provinsiale Minister, Departementshoof of 'n beampte met die nodige gedelegeerde bevoegdheid dit nodig ag.

(2) Die Raad moet toesien dat die nodige inligting en dokumente by die persone ingedien word wat enige ondersoek of audit ingevolge hierdie regulasies of die Wet moet uitvoer.

Tertafellegging van ouditverslae

13. (1) Die ouditverslag van die jaarlikse finansiële state, tesame met enige ander verslag wat na aanleiding van die oudit ontvang is, moet deur die Voorsitter ter tafel gelê word by die eerste vergadering van die Raad wat volg op die datum van ontvangs daarvan.

(2) Die Raad se kommentaar, met inbegrip van enige regstellende stappe wat moontlik gedoen moet word, moet tesame met die toepaslike verslae soos na verwys in subregulasie (1) by die Departementshoof ingedien word.

Finansiële ondersoek van toepassing op Komitees

14. (1) Die Departementshoof of 'n beampte met die nodige gedelegeerde bevoegdheid kan die finansiële sake van 'n Komitee ondersoek met die doel om voldoening aan hierdie regulasies en die Wet te monitor.

(2) Die Komitee moet toesien dat die nodige inligting en dokumente ingedien word by die persone wat gemagtig is om 'n ondersoek ingevolge hierdie regulasies of die Wet uit te voer.

HOOFSTUK 4 BATEBESTUUR

Toepassing van Hoofstuk

15. Hierdie Hoofstuk is op Rade van toepassing.

Verantwoordelikheid vir batebestuur

16. (1) 'n Voorsitter moet verseker dat—

- (a) behoorlike stelsels vir die beheer van bates bestaan;
- (b) voorkomende meganismes bestaan om diefstal, verlies, verkwisting en misbruik van bates uit te skakel;
- (c) hand- en elektroniese prosesse en prosedures bestaan vir die doeltreffende, doelmatige, ekonomiese en deursigtige gebruik van die bates van die Raad; en
- (d) prosedures daargestel word vir die optekening, merk en oorhandiging van bates in die Raad se besit.

Onroerende goed

17. 'n Raad kan slegs onroerende eiendom aanvaar of van die hand sit—

- (a) na oorlegpleging met die Hoof van die Departement van Vervoer en Openbare Werke; en
- (b) met die instemming van die Departementshoof.

HOOFSTUK 5 LENINGS, WAARBORGE, BRUIKHUUR EN ANDER VERPLIGTINGE

Toepassing van Hoofstuk

18. Hierdie Hoofstuk is op Rade van toepassing.

Algemeen

19. (1) 'n Raad mag slegs 'n waarborg, sekuriteit of vrywaring wat die Raad bind uitreik met die vooraf verkreeë goedkeuring van al die lede van die Raad.

(2) 'n Waarborg, sekuriteit of vrywaring waarna daar in subregulasie (1) verwys word, mag nie 50 persent van 'n Raad se totale bates oorskry nie.

(3) Die Voorsitter moet die nodige stappe doen om toe te sien dat geen lid, werknemer of beampte of enige ander persoon of entiteit geld namens die Raad leen, of 'n ongemagtigde waarborg, sekuriteit of vrywaring uitreik nie.

(4) Die Voorsitter moet gepaste stappe doen om toe te sien dat gepaste wangedrag- of strafregtelike verrigtinge ingestel word teen enige lid, werknemer of beampte of enige ander persoon of entiteit verantwoordelik vir ongemagtigde lenings, waarborge, sekuriteite of vrywarings ten opsigte van die Raad.

(5) Indien die Voorsitter verantwoordelik is vir ongemagtigde lenings, waarborge, sekuriteite of vrywarings moet die Provinsiale Minister gepaste tug- of strafregtelike verrigtinge teen die Voorsitter instel sodra hy of sy van die ongemagtigde transaksie bewus word.

(6) Die Voorsitter moet van al die Raad se gebeurlikheidslaste in die Raad se jaarverslag verslag doen.

(7) 'n Raad mag nie fondse leen, bankrekeninge oortrek of private lenings toestaan nie.

Huurtransaksies

20. (1) 'n Raad kan, met die doel om sy werksaamhede te verrig, 'n bedryfsbruikhuurooreenkoms aangaan.

(2) 'n Raad mag onder geen omstandighede 'n finansiële bruikhuurooreenkoms aangaan nie.

HOOFSTUK 6 TRUSTS

Toepassing van Hoofstuk

21. Hierdie Hoofstuk is op Rade van toepassing.

Oprigting van trust deur Raad en trustakte

22. (1) 'n Trust beoog in artikel 24(3) van die Wet mag slegs ingestel en geregistreer word—

- (a) ingevolge die Wet op die Beheer oor Trustgoed, 1988 (Wet 57 van 1988);
- (b) nadat die Departementshoof van redes voorsien is vir die oprigting van die trust; en
- (c) nadat die Raad en die Departementshoof hul skriftelike goedkeuring verleen het.

(2) 'n Trustinstrument ten bate van 'n hospitaal ingevolge artikel 24(3) van die Wet moet die volgende onherroepbare minimumvoorwaardes bevat:

- (a) die opgetekende besluit van die raad wat die doelwitte waarvoor die trust opgerig is, uiteensit;
- (b) die vereiste aard van die finansiële rekords wat in stand gehou moet word ooreenkomstig algemeen aanvaarde rekeningkundige praktyk, rekenpligtigheid en batebestuur;
- (c) hoe gereeld 'n inkomste-en-uitgawestaat wat die mate aandui waarin die hospitaal baat gevind het by die opbrengs van die trust, aan die Raad voorgelê moet word;
- (d) dat 'n jaarlikse oudit uitgevoer moet word deur die ouditeur aangestel deur die Raad of beamptes aangewys deur die Departement of die Provinsiale Tesourie, met die trust wat die koste van die oudit moet dra;
- (e) dat finansiële state jaarliks voorgelê moet word aan die Raad in die formaat beoog in regulasie 7;
- (f) die verpligte ontbinding van die trust, sou die Raad of Departementshoof sy of haar erkenning van die trust terugtrek indien dit geag word beperkte meriete te hê of nie meer geloofwaardig of lewensvatbaar te wees vir die hospitaal wat dit dien nie, of op die instruksie van die Departementshoof in die geval van die ontbinding van die Raad ingevolge artikel 26 van die Wet;

- (g) dat vyftig persent van die aangestelde trustees te alle tye Raadslede moet wees wat vir sodanige doel deur die Raad benoem is, en wie se volgehoue trusteeskap afhang van hul lidmaatskap van die Raad; en
- (h) dat minstens twee trustees Raadslede moet wees waar die getal trustees minder as vier is.

Skenkings ontvang van trust

23. Die Raad kan behoudens Hoofstuk 16 skenkings van geld of eiendom van 'n trust ontvang.

HOOFSTUK 7 BELEGGING VAN FONDSE

Toepassing van Hoofstuk

24. Hierdie Hoofstuk is op Rade van toepassing.

Belegging van fondse

25. (1) Fondse wat nie onmiddellik benodig word om die uitgawes van 'n Raad te dek nie moet by 'n finansiële instelling belê word wat deur die Departementshoof goedgekeur is teen die voordeligste huidige rentekoers, met inagneming van alle verwante risiko's en vir 'n tydperk wat nie 24 maande oorskry nie.

(2) 'n Raad mag nie met fondse spekulêr deur in aandele of deelnemingsverbande te belê nie, tensy dit ooreenkomstig 'n bemaking beoog in subregulasie (3) is.

(3) Elke belegging, herbelegging of onttrekking moet—

- (a) by 'n finansieskomiteevergadering oor beraadslaag en besluit word;
- (b) by die daaropvolgende vergadering van die Raad bekragtig word; en
- (c) in die notule van die vergadering van die Raad soos beoog in regulasie 4(2)(b) opgeteken word.

(4) Geen lid, werknemer of beampte, of enige ander persoon wat namens 'n Raad optree mag met die verkryging, oorweging of aanvaarding van 'n kwotasie vir die belegging of herbelegging van fondse, sy of haar oordeel, amptelike bevoegdhede of posisie op so 'n manier gebruik of vir homself of haarself of vir enige ander persoon 'n onwettige of ongemagtigde voordeel of 'n voordeel wat op 'n onwettige manier die belange van die Raad of enige ander persoon benadeel, verkry nie.

Verklaring van persoonlike belange

26. 'n Raad moet jaarliks binne twee maande na die einde van sy boekjaar 'n verklaring van persoonlike belange by die Departementshoof indien in die vorm wat in Aanhangsel A uiteengesit word, en dit moet deur al die lede van die finansieskomitee onderteken word.

Fondse wat namens Komitee belê

27. 'n Raad mag fondse wat hy namens 'n Komitee hou slegs met die vooraf verkreeë skriftelike goedkeuring van die Komitee belê.

HOOFSTUK 8

ALGEMENE FINANSIËLE AANGELEENTHEDE

Toepassing van Hoofstuk en algemeen

28. (1) Hierdie Hoofstuk is op Rade van toepassing.

(2) Bedrywighede wat met die magtiging van betalings en die optekening van daardie betalings verband hou, mag nie deur dieselfde persoon verrig word nie.

Kwitansieboeke, sigwaarde en ander vorms van potensiële waarde

29. (1) Die Voorsitter is verantwoordelik vir die daarstel van stelsels, prosedures, prosesse en opleidingsprogramme om die doelmatige en doeltreffende bestuur van kwitansieboeke, sigwaarde en ander vorms van potensiële waarde te verseker.

(2) Die Voorsitter kan vir die doeleindes van subregulasie (1) van die Departement se voorskrifte gebruik maak.

(3) Die Voorsitter of 'n verantwoordelike persoon wat skriftelik deur hom of haar aangewys is, moet minstens een keer elke kwartaal alle geld en sigwaarde-instrumente kontroleer.

Aandelebesit deur Raad

30. Besonderhede oor aandele gehou deur die Raad, behalwe dié wat deur 'n trust bestuur word, moet in 'n register onder die volgende opskrifte opgeteken word—

- (a) naam van instelling waarin aandele gehou word;
- (b) gemagtigde aandelekapitaal van die instelling;
- (c) totale aandelekapitaal uitgereik;
- (d) getal aandele;
- (e) uitgifteprys van aandele;
- (f) totale waarde van aandele soos op 31 Maart elke jaar;
- (g) bedrae betaal vir aandele wat nog aan die Raad uitgereik moet word;
- (h) dividende en winste wat gedurende die jaar ontvang is; en
- (i) dividende en winste wat gedurende die jaar in aandele omskep of in aandele gekapitaliseer is.

Personeelkoste van Raad

31. (1) Die Voorsitter moet toesien dat die personeelkoste van alle werknemers, asook bevordering, salarisverhogings, bonusse en merietetoekennings binne die begrotingstoewysing van die Raad gedek kan word.

(2) Betalings beoog in subregulasie (1) moet by elke vergadering van die finansieskomitee gekontroleer word.

(3) 'n Werknemer wat sy of haar salaris met 'n tjek ontvang, moet 'n ontvangserkenning onderteken wanneer hy of sy die tjek afhaal.

HOOFSTUK 9

JAARLIKSE BEGROTING

Toepassing van Hoofstuk

32. Hierdie Hoofstuk is op Rade van toepassing.

Verantwoordelikheid om jaarlikse begroting ter tafel te lê

33. Indien 'n jaarlikse bedryfsbegroting nie voor die begin van die boekjaar waarmee dit verband hou, goedgekeur word nie, moet fondse wat onttrek gaan word nie die bewilling van die vorige boekjaar oorskry totdat die begroting goedgekeur is nie.

Inhoud van jaarlikse begroting

34. 'n Jaarlikse begroting moet minstens die volgende bevat:

- (a) ramings van alle inkomste wat na verwagting ingesamel gaan word gedurende die boekjaar waarop die begroting betrekking het;
- (b) ramings van lopende uitgawe vir daardie boekjaar;
- (c) ramings van kapitaaluitgawe vir daardie boekjaar en die geprojekteerde finansiële implikasies van daardie uitgawe vir toekomstige boekjare;
- (d) voorstelle vir die finansiering van enige verwagte tekort vir daardie boekjaar;
- (e) die geprojekteerde—
 - (i) inkomste vir die vorige boekjaar;
 - (ii) uitgawe vir die vorige boekjaar; en
- (f) enige ander inligting soos die Departementshoof kan bepaal.

HOOFSTUK 10 UITGAWEBESTUUR

Toepassing van Hoofstuk

35. Hierdie Hoofstuk is op Rade van toepassing.

Verantwoordelikheid van Voorsitter

36. Die Voorsitter moet toesien dat daar interne prosedures en interne beheermaatreëls is vir die goedkeuring en verwerking van betalings.

Uitgawes wat Raad moet goedkeur

37. (1) Alle uitgawes van 'n Raad is onderhewig aan goedkeuring deur daardie Raad op aanbeveling van die finansieskomitee.

(2) Alle uitgawes van 'n Raad wat nie ooreenkomstig subregulasie (1) goedgekeur is nie, sal geag word ongematigde uitgawe te wees totdat dit deur die betrokke Raad goedgekeur is.

(3) 'n Raad mag vir geen doel behalwe ooreenkomstig regulasie 38 betalings doen uit fondse wat namens 'n geassosieerde Komitee gehou word nie.

(4) 'n Raad is nie onderhewig aan die verkrygingskettingsbestuurvoorskrifte van die Departement wanneer hy goedere en dienste verkry nie.

(5) Wanneer 'n Raad vir goedere en dienste kontraktee, moet hy 'n proses volg wat regverdig, billik, deursigtig, mededingend en koste-effektief is.

(6) Die proses beoog in subregulasie (4) moet minstens vir die volgende voorsiening maak:

- (a) die identifisering van 'n beampte wat vir die verkrygingsproses verantwoordelik is;
- (b) drie kwotasies moet verkry word vir goedere en dienste wat R2 000 oorskry;
- (c) 'n keuringsproses vir kwotasies deur die finansieskomitee; en
- (d) die goedkeuring van die kwotasie wat deur die finansieskomitee gekies is by 'n Raadsvergadering.

(7) 'n Lid, werknemer of beampte mag nie die Raad se geld bestee of verbind behalwe op aanbeveling van die finansieskomitee en goedkeuring deur die Raad nie.

(8) In buitengewone omstandighede mag die Voorsitter aankope magtig en sodanige aankope moet daarna eers vir magtiging by die eerste vergadering van die Raad voorgelê word.

(9) 'n Raad mag, waar toelaatbaar, reëlings met die hospitaal tref om goedere en dienste van bestaande provinsiale en nasionale tenders te verkry, en die verskaffer dienooreenkomstig terugbetaal.

Betaling deur die Raad namens Komitee

38. (1) Voor enige beoogde uitgawe deur 'n Komitee moet 'n geassosieerde Raad die beskikbaarheid van fondse op die Komitee-uitbetalingsvorm beoog in regulasie 61(6) goedkeur.

(2) Behoudens die indiening van die dokumentasie vermeld in regulasie 61(8) moet die Raad toesien dat, nadat 'n diens gelewer of goedere verskaf is, alle betalings namens 'n Komitee binne 30 dae na ontvangs van die faktuur afgehandel word.

(3) 'n Raad kan, waar nodig, volle of gedeeltelike betalings namens 'n Komitee doen voor die lewering van die diens of die verskaffing van die goedere, in welke geval die dokumentasie vermeld in regulasie 61(8) ingedien moet word soos beoog in regulasie 61(9).

Betalings en bewysstukke

39. (1) 'n Raad moet toesien dat—

- (a) alle eise betaalbaar deur 'n Raad binne 'n redelike tydperk nadat 'n diens gelewer of goedere verskaf is by die Raad ingedien word;
- (b) maandelikse rekeninge en state met uitstaande saldo's wat deur verskaffers aan die Raad gelewer word, teen die rekords van die Raad gekontroleer word en enige teenstrydighede onmiddellik skriftelik met die verskaffer bespreek word en bewysstukke vir alle betalings bymekaargemaak word; en
- (c) sertifisering ter ondersteuning van bewysstukke deur 'n lid, werknemer of beampte gedoen word wat werklike kennis het van die goedere wat verskaf en die dienste wat gelewer is.

(2) 'n Lid, werknemer of beampte wat 'n onakkurate sertifikaat verskaf wat tot 'n onreëlmatige betaling of 'n oorbetaling aanleiding gee, kan aanspreeklik gehou word vir enige verlies of skade wat die Raad as gevolg van die onakkurate sertifisering ly.

(3) Die lid, werknemer of beampte wat die bewysstuk vir betaling kontroleer, moet toesien dat die dokumente ter ondersteuning van die bewysstuk in orde is voordat betaling gemaak word.

(4) Indien 'n lid, werknemer of beampte wat 'n bewysstuk kontroleer, vind dat 'n dokument foutief is, of dat daar redelike gronde is om die akkuraatheid daarvan te betwyfel, moet hy of sy die dokument aan die lid, werknemer of beampte wat dit uitgereik het, terugbesorg, en sodanige lid, werknemer of beampte moet die fout regstel en die regstelling parafeer.

(5) Nadat 'n bewysstuk gekontroleer is vir betaling, moet die lid, werknemer of beampte wat die bewysstuk vir betaling kontroleer, dit dienooreenkomstig sertifiseer.

(6) 'n Aanvanklike, vorderings- of gedeeltelike betaling mag nie gemaak word nie tensy dit deur 'n sertifikaat gestaaf word wat aandui dat die bedrag van die betaling wat gevra word ten volle deur, of gelyk aan, goedere wat reeds verskaf of dienste wat reeds gelewer is, gedek word.

(7) 'n Raad mag 'n betaling doen slegs aan 'n persoon aan wie dit betaalbaar is of aan 'n behoorlik gemagtigde verteenwoordiger.

(8) Waar 'n fout begaan of 'n oorvordering gemaak is in 'n faktuur of eis wat by die Raad ingedien is of waar sodanige faktuur of eis 'n item bevat wat nie aanvaarbaar is as 'n las teen die geld van die Raad nie en die bewysstuk vir betaling verskil van die rekening wat ingedien is, moet die korrekte verskuldigde bedrag betaal word en die verskaffer of eiser dienooreenkomstig in kennis gestel word.

Bestellings en bestelvorms

40. (1) Bestellings vir die aankoop van goedere en rekwisities vir die verskaffing van dienste moet op vorms met opeenvolgende nommers gedoen word wat deur die Raad goedgekeur is en wat die naam van die Raad daarop het.

(2) Bestelvorms maak 'n noodsaaklike deel uit van enige bewysstuk wat ter ondersteuning van betaling ingedien is.

(3) Wanneer goedere of dienste bestel word wat dringend deur die Raad benodig word, moet die bestelvormnommer aan die verskaffer gegee word en moet die bestelvorm dan so gou as moontlik na die verskaffer aangestuur word nadat die bestelling geplaas is.

(4) 'n Lid, werknemer of beampte moet 'n afskrif van die bestelvorm hou totdat die faktuur met die nodige sertifiserings ontvang is, waarna die bewysstuk vir betaling ingedien moet word vir betaling.

(5) Bestelvormboeke moet met gereelde tussenposes, minstens elke kwartaal, ondersoek word deur die Voorsitter, of die persoon wat deur die Voorsitter aangestel is om dit doen, om toe te sien dat alle rekeninge ontvang is en vir betaling deurgestuur is.

HOOFSTUK 11 BANKSAKE EN KONTANTBESTUUR

Toepassing van Hoofstuk

41. Hierdie Hoofstuk is op Rade van toepassing.

Gesonde kontantbestuur

42. (1) Die Voorsitter is verantwoordelik vir die daarstel van stelsels, prosedures, prosesse, en opleidings- en bewusmakingsprogramme om doelmatige en doeltreffende bestuur van banksake en kontant te verseker.

(2) Vir die doeleindes van hierdie regulasie, sluit gesonde kontantbestuur die volgende in:

- (a) invordering van inkomste wanneer dit betaalbaar is en om dit stiptelik te bank;
- (b) om betalings nie vroeër as nodig te doen nie, en dit te doen met behoorlike inagneming van doelmatige, doeltreffende en ekonomiese aflewering en die gewone bepalinge vir die betaling van rekeninge;
- (c) om vooruitbetalings vir goedere en dienste te vermy, tensy dit deur kontraktuele reëlins met die verskaffer vereis word;
- (d) aanvaarding van afslag om vroeë betaling te doen;
- (e) om debiteure met gepaste sensitiwiteit en strengheid te nader om toe te sien dat ontvangbare bedrae deur die Raad of Komitee ingevorder en stiptelik gebank word;
- (f) om die Raad of Komitee se kontantvloei vereistes akkuraat te voorspel om sy kontantbestuursverantwoordelikhede te optimeer;
- (g) om stappe te doen wat verhoed dat geld onnodig en ondoeltreffend toegesluit word, soos om inventariseer tot die minimum vlak wat nodig is te bestuur vir doelmatige en doeltreffende programlewering en om oorskot- of onderbenutte bates te verkoop;
- (h) om gereeld bankrekonsiliasies te doen om enige ongematigde inskrywings op te spoor;
- (i) om toe te sien dat geweierde skatkisorders en tjeks onmiddellik opgevolg word;
- (j) die skeiding van pligte om voorvalle van bedrog te minimeer; en
- (k) die veilige bewaring van geld in 'n brandkas.

Lopende rekening en verantwoordelike persone

43. (1) 'n Raad moet 'n enkele lopende rekening hê wat as 'n algemene fonds bedryf word, tensy andersins deur die Departementshoof goedgekeur.

(2) 'n Raad se lopende rekening moet by 'n handelsbank geopen word wat die Departementshoof goedkeur, en alle fondse moet ooreenkomstig regulasie 48 gedeponeer word.

(3) Die Voorsitter moet skriftelik die pligte opdra van persone wat verantwoordelik is vir die invordering, ontvangs, bank en betaling van geld van die Raad en gelde wat namens 'n geassosieerde Komitee gehou word, en sodanige persone is verantwoordelik vir die veilige bewaring van al sulke geld onder hulle beheer.

(4) Indien 'n lid, werknemer of beampte aan wie die invordering, ontvangs, bank en betaling van geld toevertrou is hetsy tydelik of permanent van sy of haar pligte onthef word, moet sy of haar kwitansies, betalings en kontantboeke, of in die geval van gerekenariseerde stelsels die ooreenstemmende kontrolerekeninge, gekontroleer en gebalanseer word, en die korrektheid van die saldo's en kontant voorhande moet gesertifiseer word deur die handtekening van die persoon wat afgelos word, die persoon wat hom of haar aflos en die toesighouer.

Private geld, private bankrekeninge en wisseling van private tjeks

44. (1) Private geld mag nie in 'n Raad se bankrekening gedeponeer word nie en 'n Raad se geld of geld wat namens 'n geassosieerde Komitee gehou word, mag nie in 'n private bankrekening inbetaal word nie.

(2) Private geld en persoonlike besittings mag nie in 'n Raad se brandkas of brandkamer gehou word nie.

(3) Geld van 'n Raad of geld wat namens 'n geassosieerde Komitee gehou word, mag nie gebruik word om private tjeks te wissel nie.

Kwitansies

45. (1) Elke Raad moet 'n kwitansieboek met die naam van die Raad daarop tot sy beskikking hê.

(2) Geld wat ontvang word, moet in rekening gebring word deur die onmiddellike uitreiking van 'n amptelike kwitansie.

(3) Die oorspronklike van die kwitansie moet aan die ontvanger oorhandig word en die duplikaat van die kwitansie is die boekkopie en moet in die kwitansieboek bly.

(4) 'n Kwitansie vir 'n vooruitgedateerde tjeek mag nie uitgereik word voor die datum op die tjeek nie.

(5) Geen veranderinge mag aan die naam van die ontvanger, die bedrag in woorde en die bedrag in syfers op die amptelike kwitansie aangebring word nie, en geen uitwissings van enige aard mag daarop gemaak word nie.

(6) 'n Kwitansie wat verkeerd ingevul is, moet gekanselleer word en hanteer word op die manier wat in subregulasie (7) uiteengesit word.

(7) Indien 'n kwitansie gekanselleer word, moet dit as sodanig geëndosseer word en vir ouditdoeleindes gehou word.

(8) Indien 'n tjeek vir betaling aangebied word deur 'n persoon buiten die trekker van die tjeek, moet die naam van die trekker op die kwitansie aangedui word.

(9) Nie meer as een oorspronklike kwitansie mag vir dieselfde betaling uitgereik word nie, en indien 'n verdere oorspronklike kwitansie per abuis uitgereik word, moet dit gekanselleer word soos aangedui in subregulasie (7).

EFT na bankrekening van Raad

46. (1) Skenkings en betalings wat deur middel van EFT in die bankrekening van 'n Raad betaal is, moet by ontvangs van die lopenderekeningstaat van die bank geïdentifiseer word.

(2) Skenkers en debiteure moet gevra word om afskrifte van hulle EFT-deposito na die betrokke Raad aan te stuur ten einde die identifisering van deposito's te vergemaklik.

(3) Geen dekkingskwitansies moet vir deposito's in 'n Raad se bankrekening uitgereik word nie.

Toewysing van skenkings

47. (1) Indien die doel waarvoor die skenking of betaling gedoen is, bekend is, moet die geld dienooreenkomstig toegewys word.

(2) Deposito's vir Komitees in die bankrekening van 'n Raad moet deur die Raad geïdentifiseer word.

(3) Indien die doel van die skenking of betaling nie bekend is nie, moet die Raad by die finansiële instelling waarvandaan die geld oorgedra is, of by die persoon wat die deposito gedoen het, navraag doen.

Deponering van geld van Raad of Komitee deur lid, werknemer of beampte

48. (1) Die Voorsitter moet toesien dat alle bedrae wat ontvang is, gebank word—

(a) op die datum van ontvangs; of

(b) binne 'n week van ontvangs, maar nie later nie as die laaste werkdag van die maand.

(2) Wanneer 'n deposito gemaak word, moet geld wat spesifiek vir 'n geassosieerde Komitee gedeponeer is in die verwysing aangedui word.

(3) Die afskrif van die depositostrokke moet vir ouditdoeleindes gehou word.

Kontantonttrekkings en deposito's

49. (1) Die plig om kontant by 'n bank te trek of te deponeer moet skriftelik deur die Voorsitter aan 'n lid of werknemer van die Raad toegewys word of, in die geval van 'n beampte, deur die hoof van die gesondheidsfasiliteit in oorleg met die Voorsitter.

(2) Kontant wat by 'n bank getrek word moet in die teenwoordigheid van 'n beampte van die bank deur die persoon beoog in subregulasie (1) nagegaan en gekontroleer word voordat hy of sy die bankperseel verlaat, en enige oorskot of tekort moet onmiddellik onder die aandag van die bankamptenare gebring word.

(3) Waar plaaslike omstandighede dit vereis, moet enige voorsorgmaatreëls wat die Raad nodig mag ag, getref word om kontant onderweg tussen die bank en die betrokke kantoor te beveilig.

(4) Rade mag nie van enige bankkaart, insluitende tjek-, debiet- of kredietkaarte, gebruik maak nie.

Tjeks

50. (1) Tjeks kan uitgereik word, hetsy met die hand, meganies of deur middel van 'n rekenaar en moet op 'n aanvaarbare manier voltooi word.

(2) Geen veranderinge mag op tjeks aangebring word nie.

(3) Enige tjek wat verkeerd ingevul is, moet gekanselleer word deur die woord "GEKANSELLEER" daarop en op die teenblad aan te bring en moet vir rekord- en inspeksiedoeleindes gehou word.

(4) Alle besonderhede op tjeks moet nagegaan word voordat dit deur die onderskeie ondertekenaars onderteken word.

(5) Onderhewig aan subregulasie 5(4) mag slegs aangestelde lede van die finansieskomitee tjeks onderteken.

Betaalde tjeks ontvang

51. (1) Betaalde tjeks wat van 'n bank ontvang is, moet aan die persoon oorhandig word wat aangewys is om sulke dokumente te ontvang.

(2) Betaalde tjeks moet op die volgende manier hanteer word:

(a) tjeks wat van banke ontvang is, moet fisies afgemerk word en daar moet vasgestel word of alle tjeks wat op die bankstate weerspieël word, ontvang is;

(b) betaalde tjeks moet vir ouditdoeleindes geliasseer word.

Heruitreiking van tjeks

52. (1) Indien 'n ontvanger skriftelik rapporteer dat 'n tjek nie ontvang is nie of dat dit verlore gegaan het, vernietig of gesteel is, moet die verantwoordelike persoon volledige besonderhede van die tjek direk aan die tak van die bank verskaf waar die tjek getrek is met 'n versoek dat uitbetaling van die tjek gekeer word.

(2) Indien die betaling van 'n tjek gekeer gaan word en 'n erkenning van ontvangs van die keerkennisgewing van die betrokke bank ontvang is, kan 'n vervangingstjek uitgereik word.

Kleinkas

53. (1) 'n Raad kan vir die instelling van 'n kleinkas voorsiening maak indien 'n groot genoeg behoefte bestaan om kontant beskikbaar te hê vir die onmiddellike betaling van klein onkoste, mits die Raad goedkeuring daarvoor verleen en die goedkeuring op skrif gestel word.

(2) Die bedrag kleinkasgeld mag nie die boonste perk uiteengesit in Aanhangsel B oorskry nie.

(3) 'n Raad kan 'n ten volle gemotiveerde versoek by die Departementshoof indien om van die kleinkasgeldperk uitgeengesit in Aanhangsel B af te wyk.

(4) Indien die Departementshoof 'n versoek soos beoog in subregulasie (3) goedkeur, moet die Raad 'n rekord van die goedkeuring in 'n lêer vir oudit- en inspeksiedoeleindes hou.

(5) Fondse vir die kleinkas word geag voorskotte te wees waarvoor rekenskap aan die Voorsitter gegee moet word en totdat rekenskap van sodanige voorskot gegee is, moet 'n kleinkasbetaling nie as 'n finale las hanteer word nie.

(6) 'n Kleinkasregister moet skriftelik aan 'n verantwoordelike persoon toevertrou word en die genoemde persoon moet onmiddellik alle kleinkasbetalings en -aanvullings in die kleinkasregister aanteken.

(7) 'n Ondersteunende bewysstuk moet vir elke betaling verkry word.

(8) Tjeks mag nie uit die kleinkas gewissel word nie.

(9) Kleinkasgeld moet weg van ander geld van die Raad gehou word.

(10) Die kleinkasregister moet maandeliks deur die Voorsitter of 'n persoon wat skriftelik deur hom of haar benoem is, gebalanseer en gekontroleer word en met die kontant voorhande gerekonsilieer word.

EFT's deur Rade

54. (1) Indien 'n Raad besluit om betaling deur middel van EFT's te doen, moet sodanige besluit in die notule van die vergadering waar die besluit geneem is, opgeteken word.

(2) Die Voorsitter moet skriftelik magtiging aan 'n lid, werknemer of beampte opdra om EFT's te doen met magtiging wat verleen moet word deur 'n lid beoog in regulasie 5(1).

(3) Geen elektroniese betaling mag gedoen word nie tensy 'n bewysstuk vir betaling wat uit die volgende bestaan, saamgestel is:

- (a) 'n gemagtigde bestel- of betalingsvorm, onderteken deur twee lede van die finansieskomitee bedoel in regulasie 5(1) of (2);
- (b) 'n gemagtigde rekwisievorm wat 'n handtekening bevat om te bevestig dat die goedere of dienste gelewer is;
- (c) 'n behoorlik ondertekende aflewingsbrief, indien van toepassing;
- (d) 'n faktuur; en
- (e) ten opsigte van 'n Komitee, 'n afskrif van die rekord van die Raad se magtiging van die betaling en die Komitee-uitbetalingsvorm.

(4) Die lede van die finansieskomitee beoog in regulasie 5(1) en (2) moet reëlins met die bank tref om toe te sien dat hulle SMS-kennisgewings vir elke elektroniese transaksie ontvang.

(5) By ontvangs van die maandelikse bankstaat, moet die betalingsdebiete met die bewysstukke vir betaling gerekonsilieer word ten opsigte van bedrae en name van ontvangers, en enige teenstrydighede moet onmiddellik met die bank opgeklar word.

(6) Die wagwoord wat lede, werknemers en beamptes toelaat om elektroniese transaksies te doen, moet veilig bewaar word en mag nie aan ongemagtigde lede, werknemers of beamptes bekend gemaak word nie.

(7) Elektroniese oordragte van fondse van die Raad vir beleggingsdoeleindes mag slegs met die magtiging van die Raad, of sy finansieskomitee met die goedkeuring van die Raad, gedoen word.

HOOFSTUK 12

BASIESE REKENINGKUNDIGE REKORDS EN VERWANTE AANGELEENTHEDE

Toepassing van Hoofstuk

55. Hierdie Hoofstuk is op Rade van toepassing

Beskikbaarheid van finansiële inligting en veilige bewaring

56. (1) Die Voorsitter moet toesien dat alle finansiële inligting en rekeningkundige boeke en rekords in hul oorspronklike vorm behou word soos bepaal in die Departement se voorskrifte oor argivering en die vernietiging van rekords.

(2) Wanneer finansiële inligting benodig word as bewys in die verrigtinge van 'n hof, die Parlement, 'n provinsiale wetgewer, 'n amptelike ondersoek of 'n oudit, moet dit in sy bestaande vorm sonder verandering veilig bewaar word totdat dit nie meer benodig word nie, nieteenstaande dat die vernietiging daarvan ingevolge die Departement se voorskrifte beoog in subregulasie (1) gemagtig kan word.

(3) 'n Raad moet voldoende voorsorgmaatreëls tref om alle finansiële inligting en rekeningkundige boeke en rekords te beveilig teen verlies deur brand en ongemagtigde toegang of verwydering.

(4) Die persoon wat vir die beheer en sorg van gebruikte rekords verantwoordelik is, moet toesien dat—

- (a) die rekords duidelik geëtiketteer is en die datum van verwydering duidelik aangedui word;
- (b) die rekords netjies en ordelik gerangskik is om verwysing daarna te vergemaklik; en
- (c) geen rekords sonder behoorlike magtiging verwyder word nie.

(5) Alle finansiële inligting en ondersteunende dokumentasie, met inbegrip van bankstate, fakture en kwitansies, moet ten alle tye in 'n veilige plek op die perseel van die hospitaal of ander bergingsfasiliteite van die Departement bewaar word en mag nie by 'n private adres van enige lid, werknemer, beampte of enige ander persoon gehou word nie.

(6) Geen posstukke ten opsigte van 'n Raad mag by die private adres van enige lid, werknemer of beampte of enige ander persoon ontvang word nie.

Veranderinge aan finansiële stelsels

57. Rade moet toesien dat wysigings aan bestaande of nuwe rekenaarstelsels wat finansiële verslagdoening raak, ooreenkomstig die verslagdoeningsraamwerk bepaal deur die Provinsiale Minister soos beoog in artikel 24(5) van die Wet geskied.

Kontrolerekening en boekhouding

58. (1) Die Voorsitter moet lede en werknemers wat poste in 'n rekeningkundige afdeling of ander kantoor beklee waar rekeningkundige pligte van die Raad uitgevoer word, skriftelik van die pligte verbonde aan hul poste in kennis stel.

(2) Die hoof van 'n gesondheidsfasiliteit moet, met die instemming van die Voorsitter, beamptes wat poste in 'n rekeningkundige afdeling of ander kantoor beklee waar rekeningkundige pligte van die Raad uitgevoer word, skriftelik van die pligte verbonde aan hul poste in kennis stel.

(3) 'n Raad moet die rekeningkundige rekenaarsstelsel gebruik wat deur die Departementshoof bepaal word en mag slegs met die goedkeuring van die Departementshoof van daardie stelsel afwyk.

Nagaan van rekords

59. Lede, werknemers en beamptes wat skriftelik aangewys is om boeke en rekords na te gaan, moet die betrokke boeke en rekords dateer en onderteken as bewys dat hulle dit nagegaan het.

HOOFSTUK 13

PROSEDURES VAN TOEPASSING OP KOMITEES VIR UITGAWE, BANK EN KONTANTBESTUUR EN REKENINGKUNDIGE AANGELEENTHEDE

Toepassing van Hoofstuk

60. Hierdie Hoofstuk is op Komitees van toepassing.

Uitgawes deur Komitee

61. (1) 'n Komitee is nie onderhewig aan die verkrygingskettingbestuursvoorskrifte van die Departement wanneer goedere of dienste verkry word nie.

(2) Wanneer 'n Komitee vir goedere en dienste kontrakteer, moet hy 'n proses volg wat regverdig, billik, deursigtig, mededingend en koste-effektief is.

(3) Die proses beoog in subregulasie (2) moet minstens vir die volgende voorsiening maak:

- (a) die identifisering van 'n beampte wat vir die verkrygingsproses verantwoordelik is;
- (b) drie kwotasies moet vir goedere en dienste verkry word wat R2 000 oorskry;
- (c) 'n keuringsproses vir kwotasies;
- (d) die goedkeuring van 'n kwotasie by 'n Komiteevergadering.

(4) 'n Lid of beampte mag nie die Komitee se geld bestee of verbind nie, behalwe met die goedkeuring van die Komitee.

(5) 'n Komitee kan waar toelaatbaar reëlins met 'n gesondheidsfasiliteit tref om goedere en dienste van bestaande provinsiale en nasionale tenders te verkry en die verskaffer diensooreenkomstig terugbetaal.

(6) 'n Komitee moet, voordat enige beoogde uitgawe aangegaan word, die Komitee-uitbetalingsvorm in Aanhangsel C voltooi en met die goedgekeurde kwotasie by die finansieskomitee van die geassosieerde Raad vir bevestiging van die beskikbare fondse indien.

(7) 'n Komitee moet toesien dat die Raad se bevestiging vir 'n diens om gelewer of goedere om aangekoop te word gegee is voordat enige las aangegaan word.

(8) 'n Komitee moet toesien dat die volgende dokumente by die Raad ingedien word binne vyf werkdade nadat 'n diens gelewer of goedere afgelewer is:

- (a) Komitee-uitbetalingsbetalingsvorm;
- (b) goedgekeurde kwotasie;
- (c) bestelvorm;
- (d) afleweringsbrief;
- (e) faktuur.

(9) Waar 'n Raad 'n volle of gedeeltelike betaling namens 'n Komitee doen, moet 'n Komitee toesien dat die toepaslike vereistes van hierdie regulasie nagekom word, behalwe die vooraf indiening van die afleweringsbrief en sertifikaat bedoel in subregulasie (8) en (9): Mits die Komitee moet verseker dat die afleweringsbrief en sertifikaat by die Raad ingedien word sodra die dienste gelewer is of die goedere verskaf is, na gelang van die geval.

Bestellings en bestelvorms

62. (1) Bestellings vir die aankoop van goedere en rekwisisies vir die verskaffing van dienste moet op vorms met opeenvolgende nommers gedoen word wat deur die Komitee goedgekeur is en wat die naam van die Komitee daarop het.

(2) Bestelvorms maak 'n noodsaaklike deel uit van enige bewysstuk wat ter ondersteuning van betaling ingedien word.

(3) Wanneer goedere en dienste wat dringend deur 'n Komitee benodig word, bestel word, moet die nommer van die bestelvorm aan die verskaffer gegee word en die bestelvorm moet dan so gou as moontlik nadat die bestelling geplaas is na die verskaffer aangestuur word.

(4) 'n Lid of beampte moet 'n afskrif van die bestelvorm hou totdat die faktuur met die nodige sertifiserings ontvang is, waarna die bewysstuk vir betaling ingedien moet word vir betaling.

(5) Bestelvormboeke moet gereeld nagegaan word om te verseker dat alle rekeninge ontvang en vir betaling deurgestuur is.

Ontvangs, bank en onttrekking van geld

63. (1) Die hoof van die gesondheidsfasiliteite of die persoon bedoel in artikel 6(1)(c) van die Wet moet reëlings tref vir die invordering, ontvangs en deponering van gelde, en die onttrekking van kontant, ooreenkomstig hierdie regulasies, en sodanige persone is verantwoordelik vir die veilige bewaring van al sodanige geld onder hul beheer.

(2) Die persoon bedoel in subregulasie (1) moet toesien dat—

(a) alle bedrae ontvang in die bankrekening van die geassosieerde Raad gebank word—

(i) op die datum van ontvangs; of

(ii) binne 'n week van ontvangs, maar nie later nie as die laaste werkdag van die maand;

(b) wanneer 'n deposito gedoen word, die naam van die Komitee as die verwysing vermeld word;

(c) die afskrif van die depositostrokies vir ouditdoeleindes gehou word.

(3) Die persoon bedoel in subregulasie (1) moet, wanneer kontant by die bank onttrek word—

(a) voordat hy of sy die bankperseel verlaat, die kontant wat getrek is in die teenwoordigheid van 'n beampte van die bank nagaan en kontroleer, en 'n oorskot of tekort onmiddellik onder die aandag van die bankbeamptes bring; en

(b) waar plaaslike omstandighede dit vereis, toesien dat die nodige voorkomende maatreëls getref word om die kontant te beveilig onderweg tussen die bank en die betrokke kantoor.

(4) Komitees mag nie van enige bankkaart, met inbegrip van tjek-, krediet- of debietkaarte, gebruik maak nie.

(5) Geen private geld mag in die bankrekening van 'n geassosieerde Raad gedeponeer word nie, en geld wat namens 'n Komitee ontvang is, mag nie in 'n private bankrekening inbetaal word nie.

Kwitansies

64. (1) Elke Komitee moet 'n kwitansieboek met die naam van die Komitee daarop tot sy beskikking hê.

(2) Gelde wat ontvang word moet in berekening gebring word deur die onmiddellike uitreiking van 'n amptelike kwitansie.

(3) Die oorspronklike van die kwitansie moet vir die ontvanger gegee word, en die duplikaat van die kwitansie is die boekkopie en moet in die kwitansieboek bly.

(4) Geen kwitansie mag vir 'n vooruitgedateerde tjek voor die datum op die tjek uitgereik word nie.

(5) Geen veranderinge mag aan die naam van die ontvanger, die bedrag in woorde of die bedrag in syfers op die amptelike kwitansie aangebring word nie, en geen uitwissings van enige aard mag daarop gemaak word nie.

(6) Enige kwitansie wat verkeerd ingevul is, moet gekanselleer word en op die manier uiteengesit in subregulasie (7) hanteer word.

(7) Indien 'n kwitansie gekanselleer is, moet dit as sodanig geëndosseer word en vir ouditdoeleindes gehou word.

(8) Indien 'n tjek vir betaling deur 'n persoon buiten die trekker van die tjek aangebied word, moet die naam van die trekker op die kwitansie aangedui word.

(9) Meer as een oorspronklike kwitansie mag nie vir dieselfde betaling uitgereik word nie en indien 'n verdere oorspronklike kwitansie per abuis uitgereik word, moet dit soos aangedui in subregulasie (7) gekanselleer word.

Kontrolering van geld

65. Die persoon bedoel in regulasie 63(1) moet minstens een keer elke kwartaal alle geld en gesigwaarde-instrumente kontroleer.

Kleinkas

66. (1) 'n Komitee kan die instelling van 'n kleinkas goedkeur indien daar 'n groot genoeg behoefte is.

(2) Die bedrag kleinkasgeld mag nie die boonste perk wat in Aanhangsel B uiteengesit word, oorskry nie.

(3) 'n Komitee kan 'n ten volle gemotiveerde versoek by die Departementshoof indien om van die kleinkasgeldperk uiteengesit in Aanhangsel B af te wyk.

(4) Indien die Departementshoof 'n versoek beoog in subregulasie (3) goedkeur, moet die Komitee 'n rekord van die goedkeuring op lêer hou vir oudit- en inspeksiedoeleindes.

(5) Indien die goedkeuring beoog in subregulasie (1) verleen word, moet die persoon beoog in regulasie 63(1) reëlins vir die instelling van 'n kleinkasregister tref.

(6) 'n Versoek deur 'n Komitee vir 'n kleinkasvoortuitbetaling of -aanvulling moet op die voorgeskrewe Komitee-uitbetalingsvorm soos bedoel in regulasie 61(6) ingevul word en in kontant of met 'n tjek deur die Raad betaal word.

(7) Onderstenende bewysstukke moet vir elke kleinkasaankoop verkry word en moet vir rekorddoeleindes gehou word.

(8) Die kleinkasregister moet maandeliks deur die persoon beoog in regulasie 63(1) gebalanseer word en deur die Voorsitter of 'n persoon skriftelik deur hom of haar benoem, gekontroleer word, en aan die einde van elke maand met die kontant voorhande gerekonsilieer word.

Basiese rekeningkundige rekords

67. (1) 'n Komitee moet 'n stel rekeningkundige rekords in stand hou soos deur die Departementshoof bepaal en wat die volgende moet bevat:

(a) 'n boek van inkomste en uitgawes; en

(b) 'n kleinkasregister.

(2) Die persoon beoog in regulasie 63(1) moet toesien dat alle finansiële inligting en rekeningkundige boeke en rekords vir rekord- en rekonsiliasiedoeleindes behou word.

(3) Die persoon bedoel in regulasie 63(1) moet voldoende voorsorgmaatreëls tref om die veilige bewaring van alle finansiële inligting op die manier bedoel in regulasie 56 te verseker.

(4) Indien die persoon bedoel in regulasie 63(1) van sy of haar pligte onthef word, moet sy of haar kwitansies, inkomste- en uitgaweboek, kleinkasregister en alle ander finansiële inligting wat deur hom of haar gehou is, nagegaan en gebalanseer word, en enige kontant voorhande moet deur die handtekening van die persoon wat onthef word, die persoon wat oorneem en die toesighouer gesertifiseer word.

HOOFSTUK 14 REIS- EN ANDER TOELAES

Toepassing van Hoofstuk

68. Regulasie 69 tot 70 is op Rade van toepassing en regulasie 71 is op Komitees van toepassing.

Voorskotte en eise ten opsigte van vervoer-, reis- en verblyfuitgawes

69. (1) 'n Raad kan op redelike gronde terugbetalings maak en voorskotte gee aan lede, enige persoon gekoöpteer om in 'n spesialiskomitee van 'n Raad te dien ingevolge artikel 23(3) of 'n adviseur ingevolge artikel 20(5) van die Wet ten opsigte van vervoeruitgawes beoog in artikel 25(1)(a) van die Wet, en reis- en verblyfuitgawes beoog in artikel 25(1)(b) van die Wet.

(2) 'n Eis ten opsigte van vervoer-, reis- en verblyfuitgawes moet onmiddellik na die persoon beoog in subregulasie (1) se terugkeer na sy of haar kantoor ingedien word.

(3) Voorskotte wat ingevolge subregulasie (1) gegee word, moet teen eise vir vervoer-, reis- en verblyfuitgawes bereken word, en indien 'n eis minder is as 'n voorskot, moet die verskil onmiddellik deur die betrokke lid of werknemer terugbetaal word.

(4) 'n Raad moet verseker dat geskikte rekords in stand gehou word om enige dubbele betaling van eise of gedeeltes daarvan te vermy.

(5) Voordat uitgawe beoog in artikel 25(2)(b) van die Wet aangegaan word, moet 'n Raad met die Departement oorleg pleeg ten einde die vergoedingskoers van toepassing te bepaal.

Toepaslike tariewe

70. (1) Die tarief van toepassing op vergoeding—

(a) vir vervoeruitgawes bedoel in artikel 25(1)(a) van die Wet, met inbegrip van koste aangegaan vir die gebruik van 'n private voertuig of openbare vervoer, is 'n toelae per kilometer ooreenkomstig die voorskrifte uitgereik deur die Nasionale Departement van Vervoer, met 'n boperk van die tarief van toepassing op die 1 550 cc-enjinkategorie; en

(b) vir reis- en verblyfuitgawes bedoel in artikel 25(1)(b) van die Wet, is 'n toelae ooreenkomstig die voorskrifte van toepassing op beamptes van die Departement.

(2) Aanlyn padkaartdienste wat op die Internet beskikbaar is, mag gebruik word, waar nodig, om die kilometers beoog in subregulasie (1)(a) te bereken.

Voorskotte en vergoeding vir vervoeruitgawes ten opsigte van Komitees

71. (1) Die Departement kan op redelike gronde voorskotte aan Komiteeledede maak of hulle vergoed vir vervoeruitgawes wat as gevolg van die bywoning van vergaderings van die Komitee aangegaan is.

(2) Vir vervoeruitgawes beoog in artikel 25(3)(b) van die Wet, met inbegrip van uitgawes aangegaan met betrekking tot die gebruik van 'n private voertuig of openbare vervoer, is 'n toelae per kilometer van toepassing ooreenkomstig die voorskrifte uitgereik deur die Nasionale Departement van Vervoer, met 'n boperk van die tarief van toepassing op die 1 550 cc-enjinkategorie.

(3) Aanlyn padkaartdienste wat op die Internet beskikbaar is, mag gebruik word, waar nodig, om die kilometers beoog in subregulasie (2) te bereken.

(4) Die vooraf verkreë goedkeuring van die Komitee moet vir alle reisuittgawes verkry word.

(5) 'n Eis ten opsigte van reisuittgawes moet by die persoon beoog in regulasie 63(1) ingedien word—

(a) op die eerste werkdag nadat die lid van 'n vergadering af terugkeer;

(b) op die reiseisvorm wat deur die Provinsiale Minister verskaf word.

(6) 'n Komitee moet toesien dat geskikte rekords in stand gehou word om die dubbele betaling van eise of gedeeltes daarvan te vermy.

HOOFSTUK 15

GESKENKE, SKENKINGS EN BORGSKAPPE

Toepassing van Hoofstuk

72. Hierdie Hoofstuk is op Rade en Komitees van toepassing.

Toestaan van geskenke, skenkings en borgskappe deur Raad of Komitee

73. (1) 'n Raad of Komitee, na gelang van die geval, kan geskenke, skenkings en borgskappe van geld van die Raad of Komitee en ander eiendom en dienste in die belang van 'n gesondheidsfasiliteit goedkeur.

(2) Wanneer toerusting aan 'n gesondheidsfasiliteit geskenk word, moet die aanbeveling van die toerustingsadviseur van die Departement en die goedkeuring van die hoof van die gesondheidsfasiliteit verkry word voordat die skenking van enige toerusting deur 'n Raad of Komitee aan 'n gesondheidsfasiliteit aanvaar word.

(3) Indien 'n Raad of Komitee van voorneme is om sy fondse te gebruik vir kapitaalwerke aan 'n gebou, met inbegrip van die oprigting van 'n nuwe gebou vir 'n gesondheidsfasiliteit of die verbouing of uitbreiding van geboue of grootskaalse terreinverfraaiing vir 'n gesondheidsfasiliteit, moet hy die hoof van die gesondheidsfasiliteit nader met 'n versoek om magtiging van die Departementshoof.

(4) Die besluit deur die Departementshoof waarna daar in subregulasie (3) verwys word, moet, waar nodig, met die instemming van die Hoof van die Departement van Vervoer en Openbare Werke geneem word.

(5) Ondanks subregulasies (3) en (4) word slegs die magtiging van die hoof van die gesondheidsfasiliteit benodig vir die gebruik van 'n Raad of Komitee se fondse vir die daaglikse instandhouding, geringe werke en veranderinge aan die gesondheidsfasiliteit se geboue en vir kleinskaalse terreinverfraaiing.

(6) 'n Raad of Komitee kan geld skenk vir die voorsiening van gedenkwaardighede en byeenkomste, met inbegrip van—

- (a) gedenkwaardighede, met inbegrip van pryse, bекers, skilde, medaljes en merietesertifikate vir kompetisies of spesiale prestasies insluit; en
- (b) feesvierings, honorariums of onthale vir spesiale geleenthede.

(7) 'n Raad of Komitee kan 'n Samaritaanse fonds stig in die vorm van 'n kleinkasfonds benewens die algemene fonds om behoeftige pasiënte met vervoerkoste en basiese noodsaaklikhede te help terwyl hulle in 'n hospitaal behandel word.

(8) Wanneer 'n Samaritaanse fonds bedoel in subregulasie (7) gestig word, moet die Raad of Komitee die volgende notuleer—

- (a) die spesifieke doel en omstandighede waarvoor dit beoog word;
- (b) die maksimum hoeveelheid bystand wat per geval verleen mag word; en
- (c) die persoon wat die fonds sal administreer.

(9) Die beheermaatreëls van toepassing op die kleinkasregister is ook op die Samaritaanse fonds van toepassing.

Aanvaarding van geskenke, bemakings, skenkings en borgskappe deur Raad of Komitee

74. (1) 'n Raad of Komitee kan die aanvaarding van enige geskenk, bemaking, skenking of borgskap goedkeur ongeag of sodanige geskenk, bemaking, skenking of borgskap in kontant of in goedere gemaak word.

(2) Alle kontantgeskenke, -bemakings, -skenkings of -borgskappe aan 'n Raad of Komitee moet onmiddellik in die lopende rekening inbetaal word of enige andere rekening soos bepaal in regulasie 50(1) van die betrokke Raad of die geassosieerde Raad, na gelang van die geval.

(3) Waar dit nie duidelik is hoe 'n geskenk, bemaking, skenking of borgskap aangewend moet word nie, moet die Raad of Komitee besluit hoe dit gebruik kan word.

(4) Die hoof van die gesondheidsfasiliteit moet sy of haar goedkeuring verleen voordat enige skenking van toerusting vir gebruik in die gesondheidsfasiliteit deur die Raad of Komitee aanvaar kan word.

(5) Die hoof van die gesondheidsfasiliteit moet in kennis gestel word waar 'n geskenk, bemaking, skenking of borgskap vir 'n spesifieke doel gemaak is en moet sy of haar goedkeuring verleen voordat die Raad of Komitee enige sodanige geskenk, bemaking, skenking of borgskap aanvaar.

Identiteit van skenkers en borge

75. (1) 'n Raad of Komitee kan die versoek van 'n skenker of borg om anoniem te bly, respekteer.

Insameling van fondse

76. (1) Geen persoon, beampte, private organisasie, vrywilligersdiensorganisasie, klub, vereniging, liefdadigheidsinstelling, nieregeringsorganisasie, geregistreerde trust, akademiese instelling of enige ander liggaam mag fondse insamel of borgskappe aanvra vir die direkte of indirekte voordeel van 'n gesondheidsfasiliteit, lede, werknemers, beamptes of pasiënte van 'n gesondheidsfasiliteit of 'n Raad of Komitee nie sonder die skriftelike goedkeuring van die Raad of Komitee, na gelang van die geval.

(2) Wanneer die goedkeuring bedoel in subregulasie (1) verleen word, kan 'n Raad of Komitee enige voorwaarde stel wat hy nodig ag, met inbegrip van die inspeksie van finansiële rekords of die forensiese oudit van ingesamelde fondse, ten einde reëlmatigheid en deursigtigheid te verseker.

(3) 'n Raad, of die persoon beoog in regulasie 63(1), kan 'n siviele of strafregtelike aksie teen enige persoon instel wat sonder die skriftelike goedkeuring van daardie Raad fondse insamel of borgskappe aanvra vir die direkte of indirekte voordeel van die betrokke gesondheidsfasiliteit.

Liggame geaffilieer met gesondheidsfasiliteite

77. (1) Geen persoon, beampte, private organisasie, vrywilligersdiensorganisasie, klub, vereniging, liefdadigheidsorganisasie, nieregeringsorganisasie, geregistreerde trust, akademiese instelling of enige ander liggaam wat deur affiliasie met, of direkte gebruik van die geregistreerde naam van, 'n gesondheidsfasiliteit in sy amptelike titel of statute van 'n maatskappy dra, mag gevorm word of voortgaan om te bestaan sonder die skriftelike goedkeuring van die Raad of Komitee van daardie gesondheidsfasiliteit nie.

(2) Wanneer die goedkeuring bedoel in subregulasie (1) verleen word, kan 'n Raad of Komitee enige voorwaardes oplê wat hy nodig ag, met inbegrip van die inspeksie van finansiële rekords ten einde reëlmatigheid en deursigtigheid te bevorder.

(3) Indien die goedkeuring bedoel in subregulasie (2) nie verleen word nie of teruggetrek word, moet die betrokke liggaam onmiddellik ontbind of hom van die betrokke gesondheidsfasiliteit distansieer.

(4) 'n Raad, of die persoon bedoel in regulasie 63(1), kan 'n siviele of kriminele aksie teen 'n liggaam instel wat versuim om die Raad of Komitee se goedkeuring ooreenkomstig subregulasie (1) te verkry.

HOOFSTUK 16

ONGEMAGTIGDE, NUTTELOSE EN VERKWISTENDE UITGAWE EN BESTUUR VAN EISE EN VERLIESE

Toepassing van Hoofstuk

78. Hierdie Hoofstuk is op Rade en Komitees van toepassing.

Verantwoordelikheid van Voorsitter

79. Die Voorsitter moet alle redelike sorg uitoefen om ongemagtigde uitgawe en nuttelose en verkwistende uitgawe te voorkom en op te spoor en moet vir hierdie doel doeltreffende, doelmatige en deursigtige prosesse van finansiële en risikobestuur implementeer.

Verpligting om oortredings aan te meld

80. (1) Wanneer 'n werknemer, lid of beampte ongemagtigde uitgawe of nuttelose en verkwistende uitgawe ontdek, moet daardie lid, werknemer of beampte onmiddellik daarvan verslag doen aan die Voorsitter, en dit moet ook in die notule van die volgende gewone vergadering van die Raad of Komitee vermeld word.

(2) Wanneer daar verslag gedoen is van ongemagtigde uitgawe of nuttelose en verkwistende uitgawe, moet die Raad of Komitee oorweeg of die uitgawe geregverdigbaar is. Indien die uitgawe geregverdig kan word, kan die Raad of Komitee die uitgawe magtig.

(3) 'n Verslag beoog in subregulasie (1) en 'n magtiging beoog in subregulasie (2), indien van toepassing, moet ook aan die hoof van die betrokke gesondheidsfasiliteit en die Departementshoof gestuur word.

Verhaling van verliese

81. Indien 'n werknemer, lid of beampte verantwoordelik is vir verliese of skade wat 'n Raad of Komitee ly as gevolg van ongemagtigde uitgawe of nuttelose en verkwistende uitgawe, moet die Voorsitter alle redelike stappe doen om die verliese of skade van die verantwoordelike werknemer, lid of beampte te verhaal.

Skade deur kriminele handeling of versuime

82. (1) Indien daar redelike gronde is om te glo dat 'n Raad of Komitee verliese of skade ly wat uit kriminele handeling of versuime, of beweerde kriminele handeling of versuime, spruit, moet die aangeleentheid skriftelik by die Departementshoof en die Suid-Afrikaanse Polisie diens aangemeld word.

(2) Indien die verliese of skade bedoel in subregulasie (1) deur kriminele handeling of versuime van 'n lid, werknemer of beampte veroorsaak is, moet die Voorsitter alle redelike stappe doen om die waarde van die skade te verhaal van die lid, werknemer of beampte, ongeag of die betrokke lid, werknemer of beampte steeds in diens van die Raad, die gesondheidsfasiliteit of die Departement is.

(3) Indien die verliese of skade waarna daar in subregulasie (1) verwys word deur die kriminele handeling of versuime van die Voorsitter veroorsaak is, moet die Provinsiale Minister toesien dat die Departementshoof alle redelike stappe doen om die waarde van die skade te verhaal van die Voorsitter, ongeag of die Voorsitter steeds in diens van die Raad, die gesondheidsfasiliteit of die Departement is.

(4) 'n Raad of Komitee kan skade wat uit kriminele handeling spruit, na 'n deeglike ondersoek afskryf indien daar bevind word dat die skade onverhaalbaar is.

HOOFSTUK 16 FINANSIËLE WANGEDRAG

Toepassing van Hoofstuk

83. Hierdie Hoofstuk is op Rade en Komitees van toepassing.

Finansiële wangedrag deur lid, werknemer of beampte

84. (1) 'n Lid, werknemer of beampte pleeg 'n handeling van finansiële wangedrag indien die betrokke lid, werknemer of beampte met opset of deur nalatigheid—

- (a) versuim om aan die vereistes van hierdie regulasies te voldoen; of
 - (b) 'n ongemagtigde uitgawe of 'n nuttelose en verkwistende uitgawe maak of toelaat.
- (2) Wanneer aangeleenthede van finansiële wangedrag waarby beamptes betrokke is, plaasvind, moet die Voorsitter die hoof van die betrokke gesondheidsfasiliteit onmiddellik daarvan in kennis stel.
- (3) Finansiële wangedrag is 'n grond vir afdanking of skorsing van 'n werknemer.
- (4) 'n Aanklag van finansiële wangedrag teen 'n lid bedoel in subregulasie (1) moet ondersoek, gehoor en afgehandel word ingevolge die wetlike of ander voorwaardes van aanstelling of indiensneming van toepassing op daardie lid, werknemer of beampte, en regulasie 85 is van toepassing in die mate dat dit nie strydig is met sodanige wetlike of ander voorwaardes van aanstelling of indiensneming is nie.

Finansiëlewangedragprosedures

- 85.** (1) Indien 'n lid of werknemer aan wie 'n mag of plig ingevolge hierdie regulasies opgedra is na bewering finansiële wangedrag gepleeg het, moet die Voorsitter—
- (a) toesien dat 'n ondersoek na die aangeleentheid uitgevoer word; en
 - (b) indien daar voldoende gronde bestaan, toesien dat 'n dissiplinêre verhoor ingestel word.
- (2) Die Voorsitter moet die volgende faktore in aanmerking neem wanneer hy of sy oorweeg of voldoende gronde ingevolge subregulasie (1)(b) bestaan:
- (a) die omstandighede van die oortreding;
 - (b) die omvang van die betrokke uitgawe; en
 - (c) die aard en erns van die oortreding.
- (3) Die Voorsitter moet toesien dat 'n ondersoek en dissiplinêre verhoor bedoel in onderskeidelik subregulasie (1)(a) of (b) binne 30 dae vanaf die datum van die ontdekking van die beweerde finansiële wangedrag ingestel word.
- (4) Indien die Voorsitter na bewering finansiële wangedrag gepleeg het of indien die Voorsitter versuim om gepaste stappe ingevolge subregulasie (1), (2) of (3) te doen, moet die Provinsiale Minister sodra hy of sy van die beweerde wanbestuur of versuim om gepaste stappe te doen bewus word, toesien dat die Departementshoof—
- (a) 'n ondersoek na die aangeleentheid instel; en
 - (b) indien die bewerings bevestig word, 'n dissiplinêre verhoor ooreenkomstig die statutêre of ander voorwaardes van aanstelling of indiensneming van toepassing op die Voorsitter instel.
- (5) Die Departementshoof kan—
- (a) beveel dat 'n derde party buiten 'n beampte van die Departement die ondersoek uitvoer; of
 - (b) enige redelike vereiste uitreik rakende die manier waarop die aangeleentheid uitgevoer behoort te word.

Strafregtelike verrigtinge

- 86.** (1) 'n Voorsitter kan, op redelike gronde, kriminele aanklagte teen enige lid, werknemer of beampte indien na aanleiding van 'n ondersoek of dissiplinêre verhoor en moet die Departementshoof en die Provinsiale Minister in kennis stel van enige aanklagte aldus ingedien.
- (2) Die Departementshoof kan, op redelike gronde, kriminele aanklagte teen 'n Voorsitter indien na aanleiding van 'n ondersoek of dissiplinêre verhoor, en moet die Provinsiale Minister van hierdie aanklagte in kennis stel.
- (3) Die Departementshoof kan op redelike gronde kriminele aanklagte teen enige lid, werknemer of beampte indien na aanleiding van 'n ondersoek of dissiplinêre verhoor, sou die Voorsitter versuim om gepaste stappe te doen.

Verslagdoening van dissiplinêre en strafregtelike verrigtinge

- 87.** (1) Die Voorsitter of die aangestelde ondersoekbeampte moet, sodra die dissiplinêre verrigtinge voltooi is, aan die Raad of Komitee, die Provinsiale Minister en die Departementshoof verslag doen oor die uitkomst van sodanige verrigtinge, met inbegrip van—

- (a) die naam en posisie van die lid of werknemer teen wie die prosedures ingestel is;
- (b) die finansiële wangedrag wat die lid of werknemer na bewering gepleeg het;
- (c) die bevindings;
- (d) enige straf wat op die lid of werknemer opgelê is; en
- (e) enige verdere stappe wat teen die lid of werknemer gedoen gaan word, met inbegrip van kriminele aanklagte of siviele verrigtinge.

(2) Die Voorsitter moet die Provinsiale Minister en die Departementshoof in kennis stel van die uitkomst van enige strafregtelike verrigtinge wat teen enige lid, werknemer of beampte vir finansiële wangedrag ingevolge hierdie regulasies ingestel is.

(3) Die Departementshoof moet die Provinsiale Minister van die uitkomst van enige strafregtelike verrigtinge wat teen enige Voorsitter of ander werknemer, lid of beampte vir finansiële wangedrag ingevolge hierdie regulasies ingestel is, in kennis stel.

HOOFSTUK 18

DIVERSE AANGELEENTHEDE

Herroeping

88. Die Regulasies insake die Betaling van Reistoelaes aan Lede van Hospitaalrade vir Bywoning van Vergaderings van sodanige Rade, gepubliseer onder Provinsiale Kennisgewing 323 van 1956, word herroep.

Kort titel

89. Hierdie regulasies heet die Regulasies betreffende die Finansiële Bestuur van Gesondheidsfasiliteitsrade en -komitees, 2017.

AANHANGSEL A

REGULASIE 26: BELEGGINGS: VERKLARING VAN PERSOONLIKE BELANGE

Naam van hospitaalraad:

.....

Tydperk:

Ons, die ondergetekendes, verklaar hiermee dat ons handeling ten opsigte van die oorweging van beleggings van die Raad te alle tye in ooreenstemming met regulasie 26 was.

1.

2.

3.

4.

NAAM IN DRUKSKRIF

HANDTEKENING

DATUM

AANHANGSEL B**REGULASIE 53(2) EN 66(2): KLEINKASKONTANT-BOPERKE****KLEINKASKONTANT-BOPERKE**

Die tabel hieronder dui die boperke aan vir kleinkaskontant gehou deur 'n:

Raad	Regulasie 53(2)	R5 000
Komitee	Regulasie 66(2)	R1 000

AANHANGSEL C
REGULASIE 61(6): KOMITEE-UITBETALINGSVORM

1. VOORAF GOEDKEURING VAN BESKIKBARE FONDSE **[NAAM VAN KOMITEE]**

VERSOEK DEUR: _____

POSBENAMING: _____

DOEL VAN VERSOEK

Kleinkas	Beplande uitgawe
R	R

Voorsitter van Komitee
Datum:

Komiteelid
Datum:

2. BEVESTIGING VAN BESKIKBARE FONDSE **[NAAM VAN RAAD]**

ONTVANG DEUR: _____

POSBENAMING: _____

BESKIKBARE FONDSE

Datum van balansstaat	Huidige saldo	Uitstaande uitbetalings	Jongste versoek	Nuwe saldo
	R	R	R	R

Voorsitter: Finansieskomitee
Datum:

Finansieskomiteelid
Datum:

3. UITBETALING VAN FONDSE

VERWERK DEUR: _____

POSBENAMING: _____

Datum van betaling	Bedrag betaal	Nuwe saldo od.
	R	R

Raad: Finansieskomiteelid
Datum:

Komiteelid
Datum:

ISAZISO SEPHONDO

I.S. 97/2017

20 kuEpreli 2017

**ISEBE LEZEMPILO LENTSHONA KOLONI
UMTHETHO WEEBHODI NEEKOMITI ZAMAZIKO EMPILO ENTSHONA
KOLONI, 2016 (UMTHETHO 4 KA-2016)
IMIGAQO EMALUNGA NOLAWULO LWEZIMALI ZEEBHODI NEEKOMITI
ZAMAZIKO EMPILO**

UMphathiswa wePhondo wezeMpilo uneenjongo zokwenza imigaqo echazwe kwiShedyuli phantsi kwecandelo 28 loMthetho weeBhodi neeKomiti zamaZiko eMpilo weNtshona Koloni, 2016 (uMthetho 4 ka-2016).

ISHEDYULI**UCWANGCISO LWEMIMISELO***Imimiselo*

1. Ingcaciso

**ISAPHLUKO 1
IKOMITI YEZIMALI**

2. Ukwaziswa nokuSebenza kwesahluko
3. Unyulo nobulungu bekomiti yezimali
4. Umsebenzi nezindululo zekomiti yezimali
5. Igunya lokutyikitywa kweetshekhi nokugunyaziswa kwee-EFT

**ISAPHLUKO 2
IINGXELO ZONYAKA ZEZIMALI**

6. Ukusebenza kwesahluko
7. Isiqulatho nobume beengxelo zonyaka zezimali
8. Ukugqitywa kweengxelo zonyaka zezimali

**ISAPHLUKO 3
IINGXELO ZOPHICOTHO-ZINCWADI**

9. Ukusebenza kwesahluko
10. Ukuphicothwa kweengxelo zonyaka zezimali
11. Iibhodi ezingamelwanga kuphicothwa
12. Uphando, uphicotho lwesikhawu nokungeniswa kweenkcukacha ezifunyenweyo
13. Ukwandlalwa kweengxelo zophicotho-zincwadi
14. Uhlolo lwezimali oluchaphazela iiKomiti

**ISAPHLUKO 4
ULAWULO LWEEASETHI**

15. Ukusebenza kwesahluko
16. Uxanduva loLawulo lweeAsethi
17. Iipropati ezinganakuphakamiseka

ISAHLUKO 5**IIMALI-MBOLEKO, IIGARANTI, URENTISO NEZINYE IZIBOPHELELO**

18. Ukusebenza kwesahluko
19. Imiba-gabalala
20. Urentiso

ISAHLUKO 6**IITRASTI**

21. Ukusebenza kwesahluko
22. Ukumiselwa kwetrasti yiBhodi neSaziso sokuseka itrasti
23. Amalizo afunyenwe kwitrasti

ISAHLUKO 7**UKUTYALWA KWEZIMALI**

24. Ukusebenza kwesahluko
25. Ukutyalwa kwezimali
26. Inkcazo ngezinto anazo okanye akuzo umntu
27. Izimali ezityalwe egameni eKomiti

ISAHLUKO 8**IMIBA YEZIMALI GABALALA**

28. Ukusebenza kwesahluko nemiba gabalala
29. Incwadi zeerisithi, ixabiso lemali elibhaliweyo nezinye iifomu ezisenokuba nexabiso
30. Ubunini-zabelo kumalungu eBhodi
31. Iindleko zabasebenzi beBhodi

ISAHLUKO 9**UHLAHLA-MALI LONYAKA**

32. Ukusebenza kwesahluko
33. Uxanduva lokwandlala uhlahlo-mali lonyaka
34. Iziqukatho zohlala-mali lonyaka

ISAHLUKO 10**ULAWULO LWENKCITHO**

35. Ukusebenza kwesahluko
36. Uxanduva lukaSihlalo
37. Inkcitho-mali emayiphunyezwe yiBhodi
38. Intlawulo yeBhodi egameni leKomiti
39. Iintlawulo neevawutsha 40. Ii-odolo neefomu zee-odolo

ISAHLUKO 11**UKUBHANKISHA NOLAWULO LWEMALI EZIINKOZO**

41. Ukusebenza kwesahluko
42. Ulawulo lwemali ezinkozo ngendlela eyiyo
43. Ikharenti akhawunti nabantu abafanele ukujongana nayo

44. Imali yomntu, iikhawunti zabantu ezizezabo nokutsala imali ehlawulwe ngetshekhi yomntu
45. Irisithi
46. Ukuhlawula nge-EFT kwiikhawunti yebhanki yeBhodi
47. Ulwabiwo lwemali yamalizo
48. Ukudiphozithwa kwemali yeBhodi okanye yeKomiti ngumsebenzi, ilungu okanye igosa
49. Ukutsalwa nokudiphozithwa kwemali yeBhodi eyikheshi
50. Iitshekhi
51. Iitshekhi ezihlawulweyo ezifunyenweyo
52. Ukunikezwa kwakhona kweetshekhi
53. I-Petty cash
54. IiEFTs ezenziwa ziiBhodi.

ISAPHLUKO 12

IIREKHODI ZOGCINO-ZINCWADI ZEMALI EZISISSEKO NEMIBA EHAMBELANA NALEYO

55. Ukusebenza kwesahluko
56. Ukufumaneka kweenkcukacha zemali nokugcinwa kwazo zikhuselekile
57. IiNguqu kwiindlela zokusebenza zezimali
58. Indlela yokulawula izimali nogcino-zincwadi zemali
59. Ukuhlolwa kweerekhodi

ISAPHLUKO 13

INKQUBO YENKCITHO ELANDELWA KWIKOMITI, UKUBHANKISHA NOLAWULO LWEMALI EZINKOZO

60. Ukusebenza kwesahluko
61. Inkcitho yeKomiti
62. Ii-odolo neefomu zee-odolo
63. Ukuqokelelwa kwemali nokutsalwa kwemali
64. Irisithi
65. Ukutshekwa kweemali
66. Imali eyi-petty cash
67. Irekhodi zogcino-zincwadi zemali ezisisiseko

ISAPHLUKO 14

ISIBONELELO SEMALI YOKUHAMBA NEZINYE IZIBONELELO

68. Ukusebenza kwesahluko
69. Imali ayinikwayo umntu namabango enkxaso-mali nezinye iindleko ezinokwenziwa
70. Imirhumo emiselweyo
71. Imali ayinikwayo umntu nokubuyiselwa kweendleko zesithuthi zamalungu eeKomiti

ISAPHLUKO 15

IZIPHONGA, AMALIZO NENKXASO-MALI

72. Ukusebenza kwesahluko

- 73. Izipho, amalizo nenkxaso-mali ngamalungu eBhodi okanye eKomiti
- 74. Ukwamkelwa, kwezipho, iminikelo, amalizo nenkxaso-mali yiBhodi okanye yiKomiti
- 75. Ukuchazwa kwabanikeli okanye abaxhasi ngezimali
- 76. Ukunyusa ingxowa-mali
- 77. Amaqumrhu axhaswa kwananxulumene namaziko empilo

ISAHLUKO 16

INKCITHO ENGAGUNYAZISWANGA NENKCITHO ENGENAZIPHUMO NEYODYIWAZO KUNYE NOLAWULO LWELAHLEKO NAMABANGO

- 78. Ukusebenza kwesahluko
- 79. Uxanduva lukaSihlalo
- 80. Uxanduva lokunika ingxelo
- 81. Ukufumanekakwelahleko
- 82. Umonakalo ngenxa yezenzo zolwaphulo-mthetho nokungenziwa kwezinto ezithile

ISAHLUKO 17

UKUSETYENZISWA GWENXA KWEEMALI

- 83. Ukusebenza kwesahluko
- 84. Ukusetyenziswa gwenxa kweemali lilungu, umsebenzi okanye igosa
- 85. Inkqubo elandelwayo xa kusetyenziswe gwenxa imali
- 86. Iinkqubo zomthetho weenkundla
- 87. Ukunika ingxelo ngoluleko nangeenkqubo zomthetho weenkundla

ISAHLUKO 18

EMINYE IMIBA

- 88. Ubhangiso
- 89. Isihloko esifutshane

IZIHLOMELELO

ISIHLOMELELO A: UMmiselo 26: Utyalomali: Inkcazo ngezinto umntu anazo okanye akuzo

ISIHLOMELELO B: IMimiselo 53(2) no-66(2): Ubuninzi bemali encinane enokugcinwa

ISIHLOMELELO C: UMmiselo 61(6): Ifomu yokuKhutshwa kweziMali zeeKomiti

Ingcaciso

1. Kule migaqo, igama okanye isolotya elinentsingiselo enikwe kuMthetho linentsingiselo efanayo, ngaphandle kokuba imeko elisetyenziswe kuyo ithetha enye into—

“**IBhodi echongiweyo**” ithetha iBhodi echongelwe iKomiti ukulungiselela ukuba yamkele, ibeke iliso ze inike inkcazelo ngeemali ezabelwe iKomiti njengoko kuxeliwe kwicandelo 18(6) loMthetho;

“IKomiti eChongiweyo” ithetha iKomiti ethe yanyulelwa iBhodi ukulungiselela ukuba yamkele, ibeke iliso ze inike inkcazelo ngeemali ezabelwe iKomiti njengoko kuxeliwe kwicandelo 18(6) loMthetho;

“Usihlalo” uthetha uSihlalo weBhodi okanye weKomiti, ngokwemeko leyo;

“imali ekufuneka ihlawulwe” ithetha imali emazihlawulwe ngoku ngenxa yezinto ezenzeke kwixa elidlulileyo yaye ibandakanya imeko yokungaqiniseki ngenzuzo yemali okanye ilahleko kwiBhodi yaye iya kuqinisekiswa kuphela xa kuthe kwenzeka okanye akwenzeka eso siganeko sexesha elizayo yaye yinto engakwaziyo ukuba ingalawulwa yiBhodi;

“iEFT” ithetha ukuhlawula imali ngezixhobo ezi-elektroniki;

“umsebenzi” uthetha umsebenzi weBhodi, kubandakanywa nabo baqeshwe ngekhontrakthi njengoko kuxeliwe kwicandelo 11(g) loMthetho, yaye ubandakanya umntu ocelwe ukuba aze kuba ngumcebisi kwiBhodi okanye asebenzele ikomiti yeengcali ngokwecandelo 23(3) loMthetho;

“ikomiti yezimali” ithetha ikomiti echazwe kumgaqo 3;

“unyaka-mali” uthetha isithuba esisusela ngomhla we-1 Epreli ukuya kumhla we-31 Matshi wonyaka olandelayo;

“inkcitho engenaziphumo nedyiwaziweyo” ithetha incitho engenaziphumo nedyiwaziweyo njengoko ichaziwe kwiPMFA;

“intloko yesibhedlele” ithetha igosa eliphethe esibhedlele elithe lamiselwa iBhodi;

“igosa” lithetha umntu oqeshwe liSebe onikeze inkonzo yobumabhalane, yomsebenzi weofisi okanye onika inkxaso yogcino-zincwadi zemali njengoko kuchaziwe kwicandelo 18 loMthetho okanye igosa leSebe elinikwe igunya okanye umsebenzi ngokwalo Mthetho okanye ngokwale migaqo;

“iPFMA” ithetha iPublic Finance Management Act, 1999 (uMthetho 1 ka-1999);

“isigqeba sephondo” sithetha isigqeba sePhondo seNtshona Koloni;

“uMthetho” uthetha uMthetho weeBhodi neeKomiti zaMaziko eMpilo eNtshona Koloni, 2016 (uMthetho 4 ka-2016);

“itrasti” ithetha itrasti echazwe kwicandelo 24(3) loMthetho;

“inkcitho engagunyaziswanga” ithetha incitho eyenziwe kusaphulwa imiqathango yale imigaqo, yoMthetho okanye nawuphi na omnye umthetho ochaphazelekayo;

“ivawutsha” ithetha uxwebhu olunefomu zokucela izinto, iiodolo, amaphepha ohanjiso lwezinto, ii-invoyisi okanye iifomu zentlawulo ze kwimeko yengeniso, ibhekise nakwiirisithi.

ISAHLUKO 1 IKOMITI YEZIMALI

Ukwaziswa nokuSebenza kwesahluko

2. Esi sahluko sichaphazela iiBhodi.

Unyulo nobulungu bekomiti yezimali

3.(1) IBhodi kufuneka yonyule ikomiti yeengcali njengoko kuchaziwe kwicandelo 23 loMthetho kwintlanganiso yayo yokuqala okanye kwelandelayo njengekomiti yezimali.

(2) Ikomiti yezimali kufuneka ubuncinane ibe namalungu amane, ze omnye wawo ibe nguSihlalo.

(3) Ikhoram yentlanganiso yekomiti yezimali yi-50 yeepesenti yamalungu yaye kufuneka ibandakanye noSihlalo.

Umsebenzi nezindululo zekomiti yezimali

4. (1) Umsebenzi wekomiti yezimali kufuneka ubandakanye—

- (a) ukwenza izindululo kwiBhodi malunga nokufunyanwa kweenkonzo eziza kunceda kwiBhodi;
- (b) ukufumana eyona nzuzo ilulutho kutyalo-mali olwenziweyo;
- (c) ukufumana izicelo zenkxaso-mali neegranti kunye nokwamkela okanye ukukhaba ezo zicelo;
- (d) ukuhla amahlongwane zonke izinto ezenziwe ngemali yiBhodi nokucebisa iBhodi ngeziphumo zayo; kunye
- (e) nokunika iingcebiso kwiBhodi ngemiba yezimali kwimisebenzi yayo.

(2) Zonke izindululo zekomiti yezimali kufuneka—

- (a) zingeniswe kwiBhodi ukuze zamkelwe ze zibhalwe kumanqaku entlanganiso yeBhodi; yaye
- (b) zirekhodwe kumanqaku entlanganiso yeBhodi ebekunikezwe kuyo imvume.

Igunya lokutyikitywa kweetshekhi nokugunyaziswa kwee-EFT

5. (1) Amalungu amabini ekomiti yezimali, ekufuneka omnye wawo ibe nguSihlalo ze elinye ibe lilungu nje lesiqhelo yeBhodi, kufuneka atyunjwe yiBhodi ukutyikitya iitshekhi nokugunyazisa iiEFT.

(2) Amasekela amabini, ekufuneka ibe ngamalungu eBhodi, angagunyaziswa yiBhodi ukutyikitya iitshekhi nokugunyazisa iiEFT xa engekho uSihlalo okanye ilungu nje lesiqhelo elityunjwe kulandelwa ummiselwana (1).

(3) Ukuba uSihlalo okanye ilungu nje lesiqhelo elichazwe kwicandelwana (1) alikho, isekela elichazwe kummiselwana (2) liyagunyaziswa ukuba lityikitye iitshekhi okanye ukugunyazisa iiEFT egameni likaSihlalo okanye ilungu nje lesiqhelo, ngokwemeko leyo: Ukuba ngaba isekela elinye alinakutyikitya iitshekhi okanye ukugunyazisa iiEFT egameni likaSihlalo kunye nelungu nje lesiqhelo ukuba abekho bobabini ngexesha elinye.

(4) Amagama abantu ekubhekiswe kubo kwimigaqwana (1) kunye no-(2) kufuneka arekhodwe kwimizuzu yentlanganiso yeBhodi atyunjwe kuyo.

(5) Akukho lungu, msebenzi okanye igosa elingatyunjwanga kulandelwa ummiselwana (1) okanye elingagunyaziswanga kulandelwa ummiselwana (2) elinokutyikitya okanye lifake isignitsha yesibini kwiitshekhi yeBhodi ngaphandle kokuba—

- (a) kukho iimeko zingaphaya kwamandla ezinyanzelisa oko;
- (b) ligunyazisizwe ukuba enze oko nguSihlalo; yaye
- (c) omnye wabo bantu batyikityayo lilungu leBhodi.

ISAHLUKO 2 IINGXELO ZONYAKA ZEZIMALI

Ukusebenza kwesahluko

6. Esi sahluko sichaphazela iiBhodi.

Isiqulatho nobume beengxelo zonyaka zezimali

7. (1) Iingxelo zemali zonyaka weBhodi kufuneka ziqulathe ubuncinane—

- (a) isitetimenti semeko-bume yezimali (balance sheet);
- (b) isitetimenti sokungena kwemali (income statement);
- (c) isitetimenti sengxelo yekheshi engenileyo nesetyenzisweyo;
- (d) naziphi ezinye izitetimenti ezinokufunwa; kunye
- (e) kunye naziphi iinowuthsi kwizitetimenti ekubhekiswe kuzo kwimihlathi (a) ukuya ku-(d).

(2) Iingxelo zemali zonyaka kufuneka, zithi zisebenzisa amanani nengxelo enenkcazelo, zicacise nayiphi eminye imiba neenkukacha ekungabhekiswanga kuzo kummiselwana (1) ezichaphazela imiba yeBhodi.

(3) Iingxelo zemali zonyaka kufuneka zidandalazise iimali ezifunyenwe yiBhodi egameni leKomiti echongiweyo.

(4) Ikopi engamaphepha yeengxelo zemali zonyaka kufuneka ityikitywe nguSihlalo uqobo yaye akunakusetyenziswa iisignitsha ezityikitywa ngezixhobo ezi-elektroniki.

Iingxelo zokugqibela zonyaka zezimali zonyaka zezimali

8. Ukuze kuthotyelwe icandelo 24(5) loMthetho, iBhodi kufuneka izigqibe iingxelo zonyaka zezimali ze zisiwe kuphicotho-zincwadi kwiinyanga ezimbini emva kokuphela konyaka-mali.

ISAHLUKO 3 IINGXELO ZOPHICOTHU-ZINCWADI

Ukusebenza kwesahluko

9. Imigaqo 10 ukuya ku-13 ichaphazela iiBhodi ukanti umgaqo 14 uchaphazela iiKomiti.

Ukuphicothwa kweengxelo zonyaka zezimali

10. (1) Iingxelo zemali zonyaka weBhodi kufuneka, xa iNtloko yeSebe icele ukuba kwenziwe oko, ngeendleko zeBhodi, ziphicothwe ngabaphicothi-zimali ababhaliswe kwi-Independent Regulatory Board for Auditors emiselwe ngokwemiqathango yeAuditing Professions Act, 2005 (uMthetho 26 ka-2005).

(2) Iingxelo zemali zonyaka zeBhodi kufuneka zingeniswe kwiNtloko yeSebe nakubaphicothi-zincwadi abatyunjwe yiBhodi, engadlulanga umhla we-31 Meyi wonyaka ngamnye, nokuba ingxelo yophicotho-zimali ikhona okanye ayikho.

(3) INtloko yeSebe ingathi nanini na icelwe kwiBhodi ukuba kuchazwe ngeminye imiba ebhalwe kwiingxelo zeemali eziphicothiweyo ezingeniswe yiBhodi.

(4) Abaphicothi-zincwadi abatyunjwe yiBhodi kufuneka bangenise ingxelo yophicotho-zimali kwiBhodi nakwiNtloko yeSebe engadlulanga umhla we-31 Julayi wonyaka ngamnye.

IiBhodi ezingamelwanga kuphicothwa

11. (1) IBhodi ezinikwe igunya lokuba zingangaphicothwa ngokwecandelo 24(7) loMthetho kufuneka zingenise iingxelo zonyaka zezimali kwiNtloko yeSebe engadlulanga umhla we-31 Meyi wonyaka ngamnye.

(2) Iingxelo zonyaka zezimali ezingeniswe kulandelwa ummiselwana (1) kufuneka ziphononongwe yiNtloko yeSebe okanye ligosa leSebe belandela igunya abaliniweyo.

(3) IBhodi kufuneka, ngeenjongo zokuphonononga iingxelo zayo zemali, isebenzisane ngokupheleleyo yaye ivumele ukuba kujongwe iirekhodi zayo zeemali, yiNtloko yeSebe okanye ligosa elineloo gunya.

Uphando, uphicotho lwesikhawu nokungeniswa kweenkcukacha ezifunyenweyo

12. (1) IBhodi ingaphandwa okanye kwenziwe uphicotho lwesikhawu ukuba oko kuyimfuneko ngokokubona koMphathiswa wePhondo, INtloko yeSebe okanye igosa elineloo gunya.

(2) IBhodi kufuneka iqinisekise ukuba amaxwebhu angenisiwe kubantu abaza kwenza uphando okanye uphicotho ngokwale migaqo okanye ngokoMthetho.

Ukwandlalwa kweengxelo zophicotho-zincwadi

13. (1) Ingxelo yophicotho-zimali engeengxelo zemali zonyaka, kunye nengxelo efunyenweyo yophicotho kufuneka zandlalwe nguSihlalo kwintlanganiso yokuqala yeBhodi emva kokuba zifunyenwe.

(2) Izimvo zeBhodi kunye nawaphi na amanyathelo okulungisa iimeko anokunyanzeleka ukuba athathwe, kufuneka konke oko kudluliswe kunye neengxelo ezichaphazelekayo ekubhekiswe kuzo kummiselwana (1) kwiNtloko yeSebe.

Uhlolo lwezimali oluchaphazela iiKomiti

14. (1) INtloko yeSebe okanye igosa elineloo gunya lingahlola imicimbi yezemali yeKomiti ngenjongo yokuqinisekisa ukuba iyathotyelwa le Migaqo kunye noMthetho.

(2) Ikomiti kufuneka iqinisekise iinkcukacha ezidingekayo kunye amaxwebhu ziyangeniswa kubantu abagunyaziswe ukuba benze uhlolo ngokwale migaqo okanye ngokoMthetho.

ISAHLUKO 4 ULAWULO LWEEASETHI

Ukusebenza kwesahluko

15. Esi sahluko sichaphazela iiBhodi.

Uxanduva loLawulo lweeAsethi

16. (1) USihlalo kufuneka aqinisekise ukuba—

- (a) kukho iinkqubo ezifanelekileyo zokulawula iiasethi;
- (b) kukho iinkqubo zothintelo ukucutha ubusela, ilahleko nokusetyenziswa gwenxa kweeasethi;
- (c) kukho iinkqubo ezenziwa ngesandla okanye ngekhompyutha zokusetyenziswa ngempumelelo, nangemfezeko, nangokonga, nangokungafihlisiyo kweeasethi yeBhodi; yaye
- (d) kubakho iinkqubo zokurekhoda, zokumakisha nezokunikezela iiasethi zeBhodi.

Ipropati engahambisekiyo

17. IBhodi ingamkela okanye inikezele kuphela ngepropati engahambisekiyo—

- (a) emva kokubonisana neNtloko yeSebe leZothutho neMisebenzi kaRhulumente; kunye
- (a) nangesivumelwano neNtloko yeSebe.

ISAPHELELO 5

IIMALI-MBOLEKO, IIGARANTI, URENTISO NEZINYE IZIBOPHELELO

Ukusebenza kwesahluko

18. Esi sahluko sichaphazela iiBhodi.

Imiba gabalala

19. (1) IBhodi ingakhupha igaranti, isiqinisekiso okanye ukhululo kwizinto ezibophelela iBhodi kuphela ngemvume yawo onke amalungu eBhodi.

(2) Igaranti, isiqinisekiso okanye ukhululo ekubhekiswe kulo kummiselwana (1) alunakudlula iipesenti ezingama50 zeeasethi zizonke zeBhodi.

(3) USihlalo kufuneka athathe amanyathelo adingekayo ukuqinisekisa ukuba akukho lungu, msebenzi okanye igosa okanye nawuphi na omnye umntu okanye iziko eliboleka imali egameni leBhodi, okanye elikhupha igaranti engagunyaziswanga, isiqinisekiso okanye ukhululo kwimigaqo.

(4) USihlalo kufuneka athathe inyathelo elifanelekileyo ukuqinisekisa ululeko okanye iinkqubo zomthetho weenkundla ziyalandelwa kulo naliphi na ilungu, umsebenzi okanye igosa okanye nawuphi na omnye umntu okanye iziko elinendima ekubolekeni ngokungekho mthethweni, ekufumaneni igaranti, isiqinisekiso okanye ukhululo kwimiqathango ngokungekho mthethweni kwizinto zeBhodi.

(5) Ukuba uSihlalo wenze imboleko, igaranti, isiqinisekiso okanye ukhululo olungekho mthethweni, uMphathiswa wePhondo kufuneka aqale iinkqubo yoluleko okanye alandele iinkqubo zomthetho weenkundla ngakuSihlalo akuba nje azisiwe ngeso senzo singekho mthethweni.

(6) USihlalo kufuneka achaze kwingxelo yeBhodi yonyaka ngazo zonke iimeko ezilungiselelwe unongekhehli ezilungiswe yiBhodi.

(7) IBhodi ayinakuboleka zimali, ayinakudlulisa kwimali ekhoyo yaye ayinakubolekisa ngemali kubantu.

Urentiso

20. (1) IBhodi ingathi, ilungiselela ukwenza umsebenzi wayo, ingene kwisivumelwano sokurenta.

(2) IBhodi ayivumelekanga phantsi kwazo naziphi na imeko ukuba ingene kwisivumelwano sokubambisa ngemali.

ISAHLUKO 6

IITRASTI

Ukusebenza kwesahluko

21. Esi sahluko sichaphazela iBhodi.

Ukumiselwa kwetrasti yiBhodi neSaziso sokuseka itrasti

22. (1) Itrasti echazwe kwicandelo 24(3) loMthetho ingasekwa ze ibhaliswe kuphela—

- (a) ngokwemiqathango yeTrust Property Control Act 1988, (Act 57 ka-1988);
- (b) emva kokuba iNtloko yeSebe inikwe izizathu zokumiselwa kwetrasti; kunye
- (c) naxa iBhodi neNtloko yeSebe benikeze imvume ebhaliweyo.

(2) Isixhobo itrasti sesokuncedisa isibhedlele ngokwegatya 24(3) loMthetho siya kuba nale miqathango ingaguqukiyo ilandelayo:

- (a) isisombululo esirekhodiweyo seBhodi esicacisa ngeenjongo esekelwe zona itrasti;
- (b) indlela engummiselo yokugcinwa kweerekhodi zezimali ekufuneka zigcinwe ngokweenkqubo zogcino-zincwadi zemali, uxanduva lokuphendula nokulawulwa kweeasethi;
- (c) amathuba apho izitetimenti zengeniso-kunye-nenkitho zibonisa ngqo ukuba sixhamle kangakanani na isibhedlele kwiinkqubo zetrasti ziya kungeniswa kwiBhodi;
- (d) kukuba uphicotho lonyaka luya kwenziwa ngumphicothi onyulwe yiBhodi okanye ngamagosa eSebe okanye ilsebe likaNondyebo, ize iindleko zophicotho zibe luxanduva lwetrasti;
- (e) kukuba izitetimenti zezimali zingeniswe qho ngonyaka kwiBhodi ngokwendlela echazwe kummiselo 7;
- (f) kuya kunyanzeleka irhoxiswe itrasti, ukuba iBhodi yeNtloko yeSebe iyarhoxa ekuyinikeni ingqalelo itrasti xa ibonwa njengengenaxabiso ngokwaneleyo okanye ingasenakuthenjwa okanye ingasasebenzi ngokufanelekileyo kwisibhedlele esebenza kuso itrasti leyo okanye irhoxiswe ngokomyalelo weNtloko yeSebe xa ithe yarhoxiswa iBhodi ngokwecandelo 26 loMthetho;
- (g) kukuba amashumi amahlanu eepesenti yeetrasti ezinyuliweyo lithi ngawo onke amaxesha zibe ngamalungu eBhodi akhethelwe injongo enjalo yiBhodi, okuya kuthi ukuba kwitrasti kwayo kwitrasti kuxhomekeke kubulungu beBhodi; kanjalo
- (h) kukuba zibe mbini ubuncinane iitrasti eziya kuba ngamalungu eBhodi apho inani leetrasti lingaphantsi kwesine.

Amalizo afunyenwe kwitrasti

23. Kulandelwa isahluko 16, iBhodi ingawamkela amalizo emali okanye epropati asuka kwitrasti.

ISAHLUKO 7 UKUTYALWA KWEZIMALI

Ukusebenza kwesahluko

24. Esi sahluko sichaphazela iiBhodi.

Ukutyalwa kwezimali

25. (1) Iimali ezingadingeki ngoku zokuhlawula iindleko zeBhodi kufuneka zityalwe kwiziko lemali elamkelwe yiNtloko yeSebe nelinenzuzo ethe xhaxhe ngelo xesha, kuthathelwa ingqalelo yonke imingcipheko ehambelana noko, isithuba esingekho ngaphezulu kweenyanga ezingama-24.

(2) IBhodi ayinakwenza maqashiso ngeemali ngokuzityala kwindawo ezinikeza izabelo okanye kwiibhondi, ngaphandle kokuba oko kuhambelana nomyalelo welifa ochazwe kummiselwana (3).

(3) Utyalo-mali ngalunye nokutsalwa kwemali kufuneka—

- (a) luxoxwe ze lugqitywe kwintlanganiso yekomiti yezimali;
- (b) luphunyezwe kwintlanganiso elandelayo yeBhodi; yaye
- (c) lurekhodwe kwimizuzu yentlanganiso yeBhodi njengoko kuchaziwe kummiselwana 4(2)(b).

(4) Akukho lungu, msebenzi okanye igosa, okanye nawuphi na omnye umntu osebenza egameni leBhodi onokuthi xa efuna okanye esamkela ikowuti yotyalo-mali, asebenzise indlela ecingwe nguye, igunya elisemthethweni okanye isikhundla ngendlela apha eya kumzuzisa yena okanye azuzise nawuphi na omnye umntu ngokungekho mthethweni ze oko kubeke iBhodi esichengeni okanye nawuphi na omnye umntu.

Inkcazo ngezinto anazo okanye akuzo umntu

26. IBhodi kufuneka qho ngonyaka kwiinyanga ezimbini emva kokuphela konyaka-mali wayo ingenise kwiNtloko yeSebe inkcazo ngezinto umntu anazo okanye akuzo inkcazo ngezinto umntu anazo okanye akuzo kwifomu ekwiSihlomelelo A ze ifomu leyo ityikitywe ngawo onke amalungu ekomiti yezimali.

Iimali ezityalwe egameni leKomiti

27. IBhodi ingatyala imali egameni leKomiti kuphela xa ifumene imvume ebhaliweyo yeKomiti.

ISAHLUKO 8 IMIBA YEZIMALI GABALALA

Ukusebenza kwesahluko nemiba gabalala

28. (1) Esi sahluko sichaphazela iiBhodi.

(2) Izinto ezinento yokwenza nogunyaziso lweentlawulo nokurekhodwa kwezo ntlawulo azinakwenziwa ngumntu omnye.

Iincwadi zeerisithi, ixabiso lemali elibhaliweyo nezinye iifomu ezisenokuba nexabiso

29. (1) USihlalo unoxanduva lokumisela iinkqubo kunye neeprogramu zoqeqesho ukuqinisekisa ulawulo olululo nolunemfezeko lweencwadi zeerisithi, ixabiso lemali elibhaliweyo nezinye iifomu ezinokuba nexabiso.

(2) USihlalo angasebenzisa imigaqo yeSebe ukulungiselela ummiselwana (1).

(3) USihlalo okanye umntu onikwe uxanduva ochongwe nguye ngembalelwano kufuneka, ubuncinane kanye ngekota, ahlole yonke imali nezixhobo ezinexabiso.

Ukuba nobunini-zabelo kumalungu eBhodi

30. Iinkcukacha zezabelo zeBhodi, ngaphandle kwezo zilawulwa yitrasti, kufuneka zirekhodwe kwirejista phantsi kwei zihloko zilandelayo—

- (a) igama leziko ezikulo izabelo;
- (b) ikhaphali yezabelo egunyazisiweyo yeziko;
- (c) ikhaphali yonke yezabelo ezikhutshiweyo;
- (d) inani lezabelo;
- (e) ixabiso lezabelo;
- (f) ixabiso lilonke lezabelo ngowe-31 Matshi kunyaka ngamnye;
- (g) iimali ezihlawulweyo zezabelo eziseza kunikwa iBhodi;
- (h) izahlulo neenzuzo ezifunyenweyo apha enyakeni; kunye
- (i) nezahlulo neenzuzo eziguqulweyo zenziwa izabelo apha enyakeni.

Iindleko zabasebenzi beBhodi

31. (1) USihlalo kufuneka aqinisekise ukuba zonke iindleko zabasebenzi, kunye nonyuselo emsebenzini, ukunyuswa kwemivuzo, iibhonasi nee-awadi zokusebenza ziza kukwazi ukuhlawulelwa kwisabelo-mali seBhodi.

(2) Intlawulo ezichazwe kummiselwana (1) kufuneka ziqinisekise kwintlanganiso nganye yekomiti yezimali.

(3) Umsebenzi ohlawulwa umvuzo wakhe ngetshekhi kufuneka atyikitye ukuba uwufumene xa eyokulanda itshekhi yakhe.

ISAHLUKO 9 UHLAHLO-MALI LONYAKA

Ukusebenza kwesahluko

32. Esi sahluko sichaphazela iiBhodi.

Uxanduva lokwandlala kohlahlo-mali lonyaka

33. Ukuba uhlahlo-mali eza kukusebenza yonyaka alwamkelwanga phambi kokuqala konyaka-mali emele ukusebenza kuwo, imali eza kutsalwa ayinakuba ngaphezulu kwemali ebiyabiwe kunyaka-mali odulileyo de lwamkelwe uhlahlo-mali.

Iziquqatho zohlahlo-mali lonyaka

34. Uhlahlo-mali lonyaka kufuneka luqulathe ubuncinane—

- (a) iingqikelelo zayo yonke ingeniso elindelekileyo kuloo nyaka-mali lumalunga nawo uhlahlo-mali;
- (b) iingqikelelo zenkcitho yaloo nyaka-mali;
- (c) iingqikelelo zenkcitho yemali eyinkunzi yaloo nyaka-mali nefuthe lezimali laloo nkcitho kwiminyaka-mali elandelayo;
- (d) iziphakamiso zokuxhasa ngezimali imali enokushota kuloo nyaka-mali;
- (e) nezi zinto zilandelayo ezibaliweyo—
 - (i) ingeniso yonyaka-mali odlulileyo;
 - (ii) inkcitho yonyaka-mali odlulileyo; kunye
- (f) naziphi ezinye iinkcukacha ezinokufunwa yiNtloko yeSebe.

ISAPHLUKO 10 ULAWULO LWENKCITHO

Ukusebenza kwesahluko

35. Esi sahluko sichaphazela iiBhodi.

Uxanduva lukaSihlalo

36. USihlalo kufuneka aqinisekise ukuba kukho iinkqubo zolawulo zangaphakathi zokunikeza imvume nokuprosesa iintlawulo.

Inkcitho edinga imvume yiBhodi

37. (1) Inkcitho ekufuneka ifumane imvume yeBhodi kufuneka yamkelwe yiBhodi emva kokufumana isindululo sekomiti yezimali.

(2) Inkcitho ekufuneka ifumane imvume yeBhodi engamkelwanga ngokuhambelana nommiselwana (1) iya kuthathwa njengenkcitho engagunyaziswanga de yamkelwe yiBhodi efanelekileyo.

(3) IBhodi ayinakwenza iintlawulo kwimali esegameni leKomiti echongiweyo zayo nayiphi injongo ngaphandle kwezo zihambelana nommiselwana 38.

(4) IBhodi ayinyanzelekanga ukuba ilandele imigaqo yecandelo lokuthengwa kwezinto zeziko leSebe xa ithenga izinto naxa ifuna iinkonzo.

(5) Xa iBhodi ithenga izinto neenkonzo, kufuneka ilandele inkqubo enobulungisa, engenamkhethe, engafihlisiyo neyonga iindleko.

(6) Inkqubo echazwe kummiselo (4) kufuneka ibonelele ubuncinane:

- (a) ngokuchongwa kwegosa elijongene nenkqubo yokufumana izinto;
- (b) iikowuti ezintathu kufuneka zifunwe kwizinto ezibiza ngaphezu kwe-R2000 ngexabiso;
- (c) inkqubo yokuhlola iikowuti eyenziwa yikomiti yezimali; kunye
- (d) nokwamkelwa kwekowuti ekhethwe yikomiti yezimali kwintlanganiso yeBhodi.

(7) Umsebenzi, ilungu okanye igosa alinakuchitha okanye liyibekele into ethile imali yeBhodi ngaphandle kwaxa oko kutshiwo yikomiti yezimali kwaze kwamkelwa yiBhodi.

(8) Kwiimeko ezizodwa, uSihlalo angagunyazisa ukuthengwa kwezinto yaye ezo zinto kufuneka zichazwe kwintlanganiso yokuqala yeBhodi elandela ukuthengwa kwazo ukuze zigunyaziswe.

(9) IBhodi ingathi, apho kuvumelekileyo, ithethe nesibhedlele ukuba sifune izinto neenkonziso kwiithenda ezikhoyo zephondo nezesizwe ze ihlawulwe umboneleli-nkonzo lowo.

Intlawulo yeBhodi egameni leKomiti

38. (1) Phambi kokuba kwenziwe nayiphi na inkcitho yiKomiti ecwangcisiweyo, iBhodi echongiweyo kufuneka inike imvume yemali ezikhoyo kwiFomu yokuKhutshwa kweeMali yeeKomiti, echazwe kumgaqo 61(6).

(2) Emva kokufakwa kwamaxwebhu adweliswe kummiselo 61(8) iBhodi kufuneka iqinisekise ukuba zonke iintlawulo egameni leKomiti ziyenziwa kwiintsuku ezingama-30 zokufumana i-invoysi emva kokwenziwa kwenkonzo okanye emva kokuziswa kwezinto ezithengiweyo.

(3) IBhodi ingathi, apho kuyimfuneko, yenze iintlawulo ezipheleleyo okanye iinxalenye zazo egameni leKomiti phambi kokuhanjiswa kwenkonzo okanye phambi kokuziswa kwezinto eziodoliweyo. Xa oko kwenziwe, amaxwebhu adweliswe kumgaqo 61(8) kufuneka engenisiwe njengoko kuchaziwe kumgaqo 61(9).

Iintlawulo neevawutsha

39. (1) IBhodi kufuneka iqinisekise ukuba—

- (a) onke amabango ekufuneka ehlawulwe yiBhodi ayangeniswa kwiBhodi kwisithuba esamkelekileyo emva kokubonelelwa kwenkonzo okanye emva kokuziswa kwezinto;
- (b) ii-akhawunti nezitetimenti zenyanga zeebhalansi ezingekahlawulwa zabaniki-nkonzo ababonelele ngenkonzo kwiBhodi kufuneka ziqinisekise ukuba zichanekile na kwiirekhodi zeBhodi yaye ukuba azidibani kufuneka kubhalelwe loo mboneleli-nkonzo uchaphazelekayo ngoko nangoko ze kwenziwe iivawutsha zazo zonke iintlawulo; yaye
- (c) isiqinisekiso esixhasa iivawutsha masinikezwe ngumsebenzi, ilungu okanye igosa elinolwazi ngezo zinto zizisiweyo neenkonziso ezibonelelweyo.

(2) Umsebenzi, ilungu okanye igosa elenza isatifikethi esingachanekanga esikhokelela kwintlawulo engafanelekanga okanye intlawulo egqithisileyo lingabekwa ubutyala bayo nayiphi ilahleko okanye umonakalo owehlele iBhodi.

(3) Ilungu, umsebenzi okanye igosa elijonga ukuchaneka kwevawutsha yentlawulo kufuneka liqinisekise ukuba amaxwebhu axhasa ivawutsha enziwe kakuhle phambi kokuba kwenziwe intlawulo.

(4) Ukuba umsebenzi, ilungu okanye igosa elijonga ukuchaneka kwevawutsha yentlawulo liyifumene ineempazamo, okanye lifumanise izizathu ezibambekayo zokuthandabuza ukuchaneka kwayo, kufuneka libuyisele uxwebhu kwilungu, umsebenzi okanye igosa ebelilikhuphile, yaye elo lungu, umsebenzi okanye igosa kufuneka lilungise impazamo leyo ze libhale oonobumba begama lalo ecaleni kwesilungiso.

(5) Xa ivawutsha yentlawulo iqinisekisiwe, ilungu, umsebenzi okanye igosa elijonga ukuchaneka kwevawutsha yentlawulo kufuneka lijonge ukuba ichanekile na.

(6) Intlawulo yokuqala, eqhubekayo okanye engaphelelanga ayinakwenziwa ngaphandle kokuba ixhaswa isatifikethi esibonisa ukuba imali yentlawulo eceliweyo ilingana nezinto esele zizisiwe okanye iinkonziso ezibonelelweyo.

(7) IBhodi ingenza intlawulo kuphela kumntu ofanele ukuhlawulwa okanye kummeli ogunyazisiwe ukuba anikwe loo ntlawulo.

(8) Apho kwenziwe impazamo okanye kwabizwa imali egqithisileyo kwi-invoyisi okanye kungeniswe ibango kwiBhodi okanye apho i-invoyisi okanye ibango linto engamkelekanga ekufuneka ihlawulwe kwimali yeBhodi, yaye ivawutsha yentlawulo ibe yahlukile kwiakhawunti engenisiweyo, imali echanekileyo ekufuneka ihlawulwe kufuneka ihlawulwe yaye umboneleli-nkonzo okanye umntu ofake ibango kufuneka aziswe malunga noko.

Ii-odolo neefomu zee-odolo

40. (1) Ii-odolo zokuthengwa kwezinto nokubonelelwa kweenkonzo kufuneka zenziwe kwiifomu ezineenombolo ezilandelelanayo ezamkelwe yiBhodi nezinegama leBhodi.

(2) Iifomu ze-odolo ziyinxalenye ebalulekileyo zayo nayiphi ivawutsha engenisiweyo exhasa intlawulo.

(3) Xa izinto okanye iinkonzo ezifunwa ngokukhawuleza yiBhodi zi-odiwe, inombolo yefomu ye-odolo kufuneka inikwe umboneleli-nkonzo ze ifomu ye-odolo idluliselwe kumboneleli-nkonzo ngokukhawuleza kangangoko emva kokwenziwa kwe-odolo.

(4) Umsebenzi, ilungu okanye igosa kufuneka ligcine ikopi yefomu yeodolo de kufumaneki i-invoyisi enesiqinisekiso esifunekayo, ekuya kuthi emva koko kungeniswe ivawutsha yentlawulo.

(5) Iincwadi zee-fomu zee-odolo kufuneka zimane ziphononongwa nguSihlalo, okanye ngumntu ocelwe ukuba enze njalo nguSihlalo, ubuncinane qho ngekota, ukuqinisekisa ukuba zonke iikhawunti zingenile yaye nentlawulo yenziwe.

ISAHLUKO 11 UKUBHANKISHA NOLAWULO LWEMALI EZINKOZO

Ukusebenza kwesahluko

41. Esi sahluko sichaphazela iiBhodi.

Ulawulo lwemali eziinkozo ngendlela eyiyo

42. (1) USihlalo unoxanduva lokumisela iinkqubo kunye neeprogramu zoqeqesho nezokwazisa ukuqinisekisa ukuba kubhankishwa yaye kulawulwa imali eziinkozo ngendlela eyiyo.

(2) Ukulungiselela lo mgaqo, ulawulo lwemali ezinkozo ngendlela eyiyo lubandakanya—

- (a) ukuqokelela ingeniso xa ilixesha lokwenza oko nokuyisa ebhankini ngethuba;
- (b) ukwenza iintlawulo emazingenziwa phambi kwexesha ezifanele ukwenza ngalo, kufuneka zilinde ukuziswa kwezinto neenkonzo yaye zilandele imiqathango yeentlawulo zeeakhawunti;
- (c) ukuphepha ukwenza iintlawulo izinto neenkonzo ezingekahanjiswa ngaphandle kokuba kwenziwe isivumelwano soko kwikhontrakthi nomboneleli-nkonzo;
- (d) ukwamkela izaphulelo ukuze kwenziwe iintlawulo kwangethuba;
- (e) ukulandelela abantu abatyalayo ngocoselelo nangobunono ukuqinisekisa ukuba iimali zeBhodi okanye zeKomiti ziyangena ze zibhankishwe ngethuba;
- (f) ukubala izinto eziza kudingeka zemali zeBhodi okanye zeKomiti ukuze kulawulwe iimali eziyikheshi ngendlela efanelekileyo;

- (g) ukuthatha amanyathelo okuphepha ukubanjwa kwemali kungekho mfuneko yoko nokwenza oko ngendlela engeyiyo, njengokuthi kumane kuhlolwa izinto ezikhoyo ukuze kungathengwa izinto ezingadingekiyo nokuhambisa izinto ezifanele ukuhanjiswa kunye nokuthengisa izinto ezingadingekiyo okanye iiasethi ezisetyenziswa manqaphanqapha;
- (h) ukumana kujongwa iimali ezingenileyo neziphumileyo ebhankini ukuze kubonwe iimali ezingagunyaziswanga;
- (i) ukuqinisekisa ukuba iivawutsha neetshekhi ezikhatyiweyo zilandelelwa ngoko nangoko;
- (j) ukwahlulwa kwemisebenzi ukucutha ubuqhophololo obunokwenzeka; kunye
- (k) nokugcinwa kwemali ngokukhuselekileyo kwiseyifu.

Ikharenti akhawunti nabantu abafanele ukujongana nayo

43. (1) IBhodi kufuneka ibe neakhawunti enye yeemali zonke ngaphandle kokuba iNtloko yeSebe ithe makuvulwe ezinye iiaxhawunti.

(2) Ikharenti akhawunti yeBhodi kufuneka ivulwe kwibhanki yoshishino eyamkelwe yiNtloko yeSebe yaye zonke iimali kufuneka zifakwe ngokuhambelana nomgaqo 48.

(3) USihlalo kufuneka anikeze ze abhale phantsi imisebenzi yokuqokelela, yokwamkela, yokubhankisha nokuhlawula iimali zeBhodi neemali ezisegameni leKomiti echongiweyo yaye abo bantu banoxanduva lokugcina ngokukhuselekileyo zonke iimali eziphantsi kolawulo lwabo.

(4) Ukuba umsebenzi, ilungu okanye igosa elinikwe umsebenzi wokuqokelela, wokwamkela, wokubhankisha nokuhlawula iimali liyekisiwe emsebenzini walo ixeshana okanye isigxina, iirisithi zakhe, iintlawulo neekheshibhukhu, okanye apho kusetyenziswa inkqubo yekhompuyutha neekhawunti zolawulo ezihambelana nazo, kufuneka zitshekhwe yaye zibhalansiswe kujongwe ukuchaneka kweebhalansi nemali ekhoyo, ziqinisekise ngokuthi zityikityiwe ngumntu lowo uyekayo, nalo ungenayo kunye nomphathi.

Imali yomntu, iiaxhawunti zabantu ezizezabo nokutsala imali ehlawulwe ngetshekhi yomntu

44. (1) Imali yomntu ayinakudiphozithwa kwiiaxhawunti yebhanki yeBhodi kananjalo nemali yeBhodi okanye imali esegameni leKomiti echongiweyo ayinakuhlawulwa kwiiaxhawunti yomntu yabucala.

(2) Imali yomntu nezinto zomntu azinakugcinwa kwiseyifu yeBhodi okaye kwigumbi lokugcina izinto zeBhodi.

(3) Imali yeBhodi okanye imali esegameni leKomiti echongiweyo ayinakusetyenziselwa ukuhlawula iitshekhi yomntu.

Iirisithi

45. (1) IBhodi nganye kufuneka ibe nencwadi yeirisithi enegama leBhodi.

(2) Imali engenayo kufuneka ingene kwiiaxhawunti ngokuthi kukhutshwe irisithi.

(3) Irisithi yokuqala kufuneka inikwe umhlawuli, ze ikopi yayo ibe yile kopi isencwadini yaye kufuneka ihlale kwincwadi yeirisithi.

(4) Akukho risithi enokukhutshelwa itshekhi enomhla osengaphambili (post-dated cheque) phambi komhla okwitshekhi.

(5) Akukho lutshintsho lunokwenziwa kwigama lomhlawuli, kwisixa-mali esibhalwe ngamagama nemali ebhalwe ngamanani kwirisithi esemthethweni yaye makungacinywa nto.

(6) Nayiphi irisithi ezaliswe ngendlela engeyiyo kufuneka icinywe ze yenziwe ngendlela echazwe kummiselwana (7).

(7) Ukuba irisithi icinyiwe, kufuneka oko kuchazwe yaye kufuneka loo risithi igcinwe ukuze ithunyelwe xa kuthunyelwa iincwadi eziyokuphicothwa.

(8) Ukuba iitshekhi yentlawulo ihlawulwa ngumntu ongengomnini wencwadi yetshekhi, kufuneka kubhalwe igama lomnini-tshekhi kwirisithi.

(9) Akunakukhutshwa iirisithi ezimbini zikhutshelwa intlawulo enye, yaye ukuba irisithi yokuqala ikhutshwe ngempazamo kufuneka icinywe njengoko kuchaziwe kummiselwana (7).

Ukuhlawula nge-EFT kwiakhawunti yebhanki yeBhodi

46. (1) Amalizo neentlawulo ezihlawulwe nge-EFT kwiakhawunti yebhanki yeBhodi kufuneka zibhalwe njalo kwirisithi yestetimenti sekharenti akhawunti sebhanki.

(2) Abantu abalize ngemali kunye nabantu abanamatyala kufuneka xa beceliwe kufuneka bahambise iikopi zee-EFT zabo kwiBhodi efanelekileyo ukuze kwaziwe ukuba imali efakiweyo ifakwe ngoobani na.

(3) Akuvumelekanga ukukhutshwa kweirisithi kwimali efakwe kwiakhawunti yebhanki yeBhodi.

Ulwabiwo lwemali yamalizo

47. (1) Ukuba injongo yemali yamalizo iyaziwa, kufuneka loo mali ifakwe kwindawo ekuthwe mayingene kuyo.

(2) Imali efakwe kwiakhawunti yebhanki yeBhodi zeeKomiti kufuneka zaziwe yiBhodi.

(3) Ukuba injongo yemali yamalizo ayaziwa, iBhodi kufuneka ibuze kwiziko lezemali imali leyo ebitalwe kulo okanye kumntu ofake imali.

Ukufakwa kweemali zeBhodi okanye zeKomiti ngumsebenzi, ilungu okanye igosa

48. (1) USihlalo kufuneka aqinisekise ukuba zonke iimali ezingenileyo ziyabhankishwa—

(a) ngomhla wokungena kwazo, okanye

(b) kwiveki ebingene ngayo imali, kodwa kungakhe kulinge kudlulwe kumhla wokugqibela wenyanga.

(2) Xa kufakwa imali, iimali ezifakelwe iKomiti echongiweyo kufuneka zibhalwe ngolo hlobo phaya kula ndawo yereferensi.

(3) Ikopi yesiliphu sediphozithi kufuneka igcinelwe uphicotho.

Ukutsalwa nokudiphozithwa kwemali yeBhodi eyikheshi

49. (1) Umsebenzi wokufaka nokukhupha imali eyikheshi ebhankini kufuneka unikezwe nguSihlalo kwilungu okanye umsebenzi weBhodi okanye kwimeko yegosa, yintloko yeziko lezempilo emva kokubonisana noSihlalo.

(2) Imali etsalwe ebhankini kufuneka itshekhwe ze iqinisekiswa phambi kwegosa lebhanki ngumntu ochazwe kummiselwana (1) phambi kokuba ashiye amasango ebhanki, yaye nayiphi imali egqithisileyo okanye eshotayo kufuneka ikhawuleze ixelwe amagosa ebhanki.

(3) Xa imeko zommandla ngokokubona kweBhodi zifunisa ukuba kuthathwe amanyathelo okukhusela imali kwindlela esuka ebhankini neofisi eya kuyo, kufuneka athathwe loo manyathelo.

(4) IBhodi ayinakusebenzisa amakhadi ebhanki kubandakanywa awetshekhi, awedebhithi okanye icredit card.

Iitshekhi

50. (1) Iitshekhi inokukhutshwa ngesandla, ngomatshini okanye ngekhompyutha yaye kufuneka izaliswe ngendlela eyiyo.

(2) Akukho nto inokutshintshwa inokwenziwa kwiitshekhi.

(3) Nayiphi itshekhi ezaliswe ngendlela engachanekanga kufuneka icinywe ngokubhala igama elithi “ICINYIWE” kuyo na kwikhawuntafoyili kufuneka igcinwe kwiirekhodi ukulungiselela uhlolo lweencwadi.

(4) Zonke iinkcukacha ezikwiitshekhi kufuneka zijongisisiswe phambi kokuba zityikitywe ngabantu abafanele ukuzityikitya.

(5) Kulandelwa ummiselo 5(4), ngamalungu ekomiti yezimali achongelwe loo msebenzi anokuthi atyikitye iitshekhi.

Iitshekhi ezihlawulweyo ezifunyenweyo

51. (1) Iitshekhi ezihlawulweyo ezifunyenweyo ezisuka ebhankini kufuneka zinikwe umntu onomsebenzi wokwamkela amaxwebhu anjalo.

(2) Iitshekhi ezihlawulweyo kufuneka zihoywe ngolu hlobo lulandelayo:

- (a) iitshekhi ezisuka ebhankini kufuneka zibhalwe ukuba zisuka ebhankini yaye kufuneka kuboniswe ukuba zonke iitshekhi ezihlawulweyo ezivela kwizitetimenti zebhanki zifunyenwe;
- (b) iitshekhi ezihlawulweyo kufuneka zifayilishwe zilinde uphicotho.

Ukukhutshwa kwakhona kweetshekhi

52. (1) Ukuba umntu ohlawulweyo uchaza ngembalelwano ukuba itshekhi akayifumenanga okanye ilahlekile, imoshakele okanye ibiwe, umntu wayo kufuneka anike iinkcukacha ezipheleleyo zetshekhi kwisebe lebhanki apho itsalwe khona ibhanki ukuze intlawulo yayo imiswe.

(2) Ukuba intlawulo yetshekhi kufuneka imisiwe, yaye nebhanki isikhuphile isaziso sokuba ayizi kuhlawulwa, ingakhutshwa enye itshekhi endaweni yaleyo.

Imali eyi-petty cash

53. (1) IBhodi ingenza amalungiselelo okuba kubekho imali eyi-petty cash ukuba kukho isidingo esaneleyo sokuba kuhlale kukho imali eziinkozo yokuhlawula iindleko ezincinci, ukuba ngaba imvume yeBhodi ifunyenwe yaze yabhalwa phantsi.

(2) Ubungakanani bemali eyi-petty cash abunakudlula kweyona limithi iphezulu echazwe kwiSihlomelelo B.

(3) IBhodi ingafaka isicelo esinezizathu kwiNtloko yeSebe ukuba basitshintshe isixa-mali semali eyi-petty cash esibekwe kwiSihlomelelo B.

(4) Ukuba iNtloko yeSebe iyasamkela eso sicelo esichazwe kummiselwana(3), iBhodi kufuneka igcine irekhodi yolwamkelo lwesicelo kwifayili ukulungiselela uhlolo nophicotho-zincwadi.

(5) Imali eyi-petty cash ithathwa ngokuba yimali esele ihlawulwe ekufuneka ichazwe kuSihlalo ukuba kwenziwe ntoni ngayo yaye intlawulo yaloo petty cash kufuneka ingathathwa njengemali yokugqibela ebiziweyo.

(6) Irejista yemali eyi-petty cash kufuneka inikwe umntu onikwe igunya elibhaliweyo lokujongana nayo, alinikwe nguSihlalo yaye loo mntu kufuneka abhale zonke iintlawulo ezenziwe ngemali eyi-petty cash kwirejista yemali eyi-petty cash.

(7) Kufuneka kufunyanwe irejista yokuxhasa intlawulo nganye.

(8) Iitshekhi ayinakukheshwa ngemali eyi-petty cash.

(9) Imali eyi-petty cash kufuneka ingadityaniswa nenye imali yeBhodi.

(10) Irejista eyi-petty cash e kufuneka ibhalanswe qho ngenyanga ze iqinisekiswa nguSihlalo okanye umntu otyunjwe nguye ngembalelwano ze ihlanganiswe nemali ekhoyo, kujongwe ukuba ziyadibana na.

IiEFT ezenziwa ngamalungu eBhodi

54.(1) Ukuba iBhodi igqiba ekubeni yenze iintlawulo ngee-EFT, eso sigqibo kufuneka sirekhodwe kwimizuzu yentlanganiso yeBhodi ekuthathwe kuyo eso sigqibo.

(2) USihlalo kufuneka anike igunya elibhaliweyo kumsebenzi, ilungu okanye igosa ukuba libhale iiEFTs ze igunya linikwe ngumntu olilungu ochazwe kumgaqo 5(1).

(3) Akukho ntlawulo e-elektroniki enokwenziwa ngaphandle kokuba ivawutsha yentlawulo enezi nkcukacha zilandelayo ibhaliwe:

- (a) i-odolo egunyazisiweyo okanye ifomu yentlawulo etyikitywe ngamalungu amabini ekomiti yezimali ekubhekiswa kuyo kwimigaqo 5(1) okanye 5(2);
- (b) ifomu yokucela intlawulo egunyazisiweyo enesignitsha ebubungqina bokuba izinto okanye iinkonzo zenziwe;
- (c) ileta yokudilivarisha, xa kukho imfuneko;
- (d) i-invoysi; kunye
- (e) nekopi yeerekhodi zogunyaziso lweBhodi lokuba kuhlawulwe kunye neFomu yokuKhutshwa kweeMali yeeKomiti kwimeko yeKomiti.

(4) Amalungu ekomiti yezimali achazwe kumgaqo 5(1) kunye no-(2) kufuneka enze amalungiselelo nebhanki ukuqinisekisa ukuba afumana isaziso se-sms sayo yonke intlawulo eyenziwe nge-elektroniki.

(5) Emva kokufumana istetimenti sebhanki senyanga, iidebhithi zentlawulo kufuneka zihlanganiswe neevawutsha zentlawulo zeemali, namagama abantu abahlawulweyo yaye naziphi iimpazamo ezenziweyo kufuneka zilungiswe ngoko nangoko nebhanki.

(6) Ipasiwedi (password) yamalungu, abasebenzi amagosa enza iintlawulo ngelektroniki kufuneka igcinwe iyimfihlo yaye ayinakuchazelwa amalungu, abasebenzi okanye amagosa angagunyaziswanga.

(7) Intlawulo yemali yeBhodi nge-elektroniki kulungiselelwa utyalomali lweemali zeBhodi ingenziwa kuphela ngegunya leBhodi, okanye yekomiti yezimali ngemvume yeBhodi.

ISAHLUKO 12
IIREKHODI ZOGCINO –ZINCWADI ZEMALI EZISISEKO NEMIBA EHAMBELANA
NALEYO

Ukusebenza kwesahluko

55. Esi sahluko sichaphazela iiBhodi.

Ukufumaneka kweenkcukacha zemali nokugcinwa kwazo zikhuselekile

56. (1) USihlalo kufuneka aqinisekise ukuba zonke iinkcukacha zemali neencwadi zenkcazo-mali neerekhodi ziyagcinwa ngohlobo ebezilulo njengoko kuchaziwe kwimigaqo yeSebe yokugcina nokutshabalalisa iirekhodi.

(2) Xa iinkcukacha zemali zifunwa njengobungqina ezinkundleni, ePalamente, kwindlu yowisomthetho yephondo, kuphando olusesikweni okanye kuphicotho, kufuneka zigcinwe ngolu hlobo zilulo zingatshintshwa de zibe azifuneki, noxa kunokugunyaziswa ukuba zilahlwe ngokwemiqathango yeminye imithetho.

(3) IBhodi kufuneka ithathe amanyathelo aneleyo ukukhusela zonke iinkcukacha zemali neencwadi zoniko-nkcaza ngezimali neerekhodi ekubeni zingatshatyalaliswa ngumlilo kwanokithintela ukuba kungafikelelwa kuzo okanye ukususwa kwazo ngaphandle kogunyaziso.

(4) Umntu onoxanduva lokulawula nokukhathalela iirekhodi ezisetyenzisiweyo kufuneka aqinisekise ukuba—

- (a) iirekhodi ziphawulwe ngokucacileyo ngeleyibhile yaye kubhalwe nomhla ezinokulahlwa ngawo;
- (b) iirekhodi zibekwe yaye zilandelanise ngocwangco ukuze kufikelele lula kuzo; yaye
- (c) akukho zirekhodi ezisuswayo kungafunyenwanga gunya elifanelekileyo.

(5) Zonke iinkcukacha zemali namaxwebhu axhasayo, kubandakanywa izitetimenti zebhanki, ii-invoyisi neerisithi kufuneka ngawo onke amaxesha zigcinwe kwindawo ekhuselekileyo kumasango esibhedlele yaye azinakugcinwa kwidilesi isekhusini yalo naliphi na ilungu, umsebenzi okanye igosa okanye nawuphi na omnye umntu.

(6) Akukho posi yeBhodi enokuphumela kwidilesi yomntu yabucala yalo naliphi na ilungu, umsebenzi okanye igosa okanye nawuphi na omnye umntu.

IiNguqu kwiindlela zokusebenza zezimali

57. IiBhodi kufuneka ziqinisekise ukuba utshintsho kwiinkqubo ezikhoyo zekhompyutha oluchaphazela ukunikezwa kweengxelo ngeemali lwenziwa ngokuhambelana nesikhokelo sokunika ingxelo esichazwe nguMphathiswa wePhondo kwicandelo 24(5) loMthetho.

Indlela yokulawula iimali nokurekhodwa kweemali

58. (1) USihlalo kufuneka azise amalungu nabasebenzi abasezikhundleni zecandelo logcino-zincwadi zemali okanye enye iofisi eyenza imisebenzi yoniko-nkcaza ngeemali ngembalelwano ngemisebenzi yezikhundla zabo.

(2) Intloko yeziko lezempilo kufuneka, emva kokubonisana noSihlalo, lazise amagosa asezikhundleni zecandelo logcino-zincwadi zemali okanye enye iofisi eyenza imisebenzi yonikokcaza ngeemali ngembalelwano ngemisebenzi yezikhundla zabo.

(3) IBhodi kufuneka isebenzise inkqubo yogcino-zincwadi zemali esebenza ngekhompyutha egqitywe yiNtloko yeSebe, yaye ingatshintsha kuphela ekusebenziseni loo nkqubo xa ifumene imvume yeNtloko yeSebe.

Ukuhlolwa kweerekhodi

59. Amalungu, abasebenzi amagosa anikwe umsebenzi ngokusesikweni ngembalelwano wokuhlola iincwadi neerekhodi kufuneka afake umhla ze atyikitye kwiincwadi neerekhodi ezifanelekileyo njengobungqina bokuba bazihlolile iincwadi ezo.

ISAHLUKO 13

INKQUBO YENKCITHO EMISELWEYO KWIKOMITI, UKUBHANKISHA NOLAWULO LWEMALI EZIINKOZO NENKQUBO YENKCAZO NGEMALI

Ukwaziswa noKusebenza kwesahluko

60. Esi sahluko sichaphazela iiKomiti.

Inkcitho yeKomiti

61. (1) IKomiti ayinyanzelekanga ukuba ilandele imigaqo yecandelo lokuthengwa kwezinto zeziko leSebe xa ithenga izinto naxa ifuna iinkonzo.

(2) Xa iKomiti ithenga izinto neenkonzo, kufuneka ilandele inkqubo enobulungisa, engenamkhethe, engafihlisiyo neyonga iindleko.

(3) Inkqubo echazwe kummiselwana (2) kufuneka ibonelele ubuncinane:

- (a) ukuchongwa kwegosa elijongene nenkqubo yokufumana izinto;
- (b) iikowuti ezintathu ekufuneka zifunwe xa izinto zibiza ngaphezu kwe-R2000 ngexabiso;
- (c) inkqubo yokuhlola iikowuti;
- (d) ukwamkelwa kwekomiti kwintlanganiso yekomiti.

(4) Ilungu okanye igosa alinakuchitha okanye liyibekele into ethile imali yeKomiti ngaphandle kokuba oko kwamkelwe yiKomiti.

(5) IKomiti iya kuthi, apho kuvumelekileyo, yenze amalungiselelo neziko lezempilo ukuba ifune izinto neenkonzo kwiithenda ezikhoyo zephondo nezesizwe ze ihlawulwe umboneleli-nkonzo lowo.

(6) IKomiti kufuneka, phambi kokuba yenze nayiphi na incitho, ingenise iFomu yokuKhutshwa kweMali yeeKomiti ekwiSihlomelelo C, nekowuti eyamkelweyo kwikomiti yezimali yeBhodi echongiweyo ukuze kujongwe ubukho beemali.

(7) IKomiti kufuneka iqinisekise ukuba imvume inikeziwe yiBhodi yokuba kunikezwe ngenkonzo okanye kuthengwe izinto njengoko kuchaziwe kummiselwana (6) phambi kokuthengwa kwazo.

(8) IKomiti kufuneka iqinisekise ukuba la maxwebhu alandelayo ayangeniswa kwiBhodi kwiintsuku ezintlanu zomsebenzi emva kokunikezwa kwenkonzo okanye kokufika kwezinto ezithengiweyo:

- (a) Ifomu yokuKhutshwa kweMali yeeKomiti;
- (b) ikowuti eyamkelweyo;
- (c) ifomu yokuodola;
- (d) inowuthi yokudilivarisha;
- (e) i-invoyisi.

(9) Apho iBhodi yenze intlawulo epheleleyo okanye inxalenye yayo egameni leKomiti, iKomiti kufuneka iqinisekise imiqathango echaphazelekayo yalo mgaqo iyathotyelwa ngaphandle ngokungeniswa ngaphambi kwexesha kwenowuthi yokudilivarisha nesatifikethi ezichaziwe kummiselwana (8) kunye no-(9): Ngaphandle kokuba iKomiti kufuneka iqinisekise ukuba inowuthi yokudilivarisha nesatifikethi siyangeniswa kwiBhodi ukugqitywa nje kokuhanjiswa kweenkonzo okanye kokuthengwa kwezinto, ngokwemeko leyo.

Ii-odolo neefomu zee-odolo

62. (1) Ii-odolo zokuthengwa kwezinto nokubonelelwa kweenkonzo zenziwe kwiifomu ezinomboliweyo ezilandelelanayo ezamkelwe yiKomiti nezinegama leKomiti.

(2) Iifomu ze-odolo ziyinxalenye ebalulekileyo zayo nayiphi ivawutsha engenisiweyo exhasa intlawulo.

(3) Xa izinto okanye iinkonzo ezifunwa ngokukhawuleza yeKomiti ziodiwe, inombolo yefomu yeodolo kufuneka inikwe umboneleli-nkonzo ze ifomu yeodolo idluliselwe kumboneleli-nkonzo ngokukhawuleza kangangoko emva kokwenziwa kweodolo.

(4) Ilungu okanye igosa kufuneka ligcine ikopi yefomu yeodolo de kufumaneke i-invoyisi enesiqinisekiso esifunekayo, ekuya kuthi emva koko kungeniswe ivawutsha yentlawulo.

(5) Iincwadi zeeefomu zeeodolo kufuneka zimane ziphononongwa ukuqinisekisa ukuba zonke iikhawunti zingenile yaye nentlawulo yenziwe.

Ukuqokelelwa kwemali, ukubhankisha nokutsalwa kwemali

63. (1) Intloko yeziko lezempilo okanye umntu ochazwe kwicandelo 6(1)(c) loMthetho kufuneka enze amalungiselelo okuqokelelwa, okwamkela, okubhankisha nokutsalwa kweemali, ngokuhambelana nale mimiselo, yaye abo bantu banoxanduva lokugcina ngokukhuselekileyo zonke iimali eziphantsi kolawulo lwabo.

(2) Umntu ochazwe kummiselwana (1) kufuneka aqinisekise ukuba—

- (a) yonke imali ezingenileyo iyabhankishwa kwiakhawunti yebhanki yeBhodi echongiweyo—
 - (i) ngomhla wokungena kwazo, okanye
 - (ii) kwiveki ebingene ngayo imali, kodwa kungakhe kulinge kudlulwe kumhla wokugqibela wenyanga;
- (b) xa kudiphozithwa imali, igama leKomiti malibhalwe kwireferensi;
- (c) ikopi yesliphu sediphozithi kufuneka igcinelwe uphicotho.

(3) Umntu ochazwe kummiselwana (1) kufuneka, xa kutsalwa ikheshi ebhankini—

- (a) atshekhe ze aqinisekise imali etsaliweyo phambi kwegosa lebhanki, oko kusenziwa ngumntu ochazwe kummiselwana (1), phambi kokuba ashiye amasango ebhanki, yaye nayiphi imali egqithisileyo okanye eshotayo kufuneka ikhawuleze ixelwe amagosa ebhanki; yaye
- (b) xa imeko zommandla ngokokubona kweBhodi zifunisa ukuba kuthathwe amanyathelo okukhusela imali kwindlela esuka ebhankini neofisi eya kuyo, kufuneka athathwe loo manyathelo.

(3) Iikomiti azinakusebenzisa amakhadi ebhanki kubandakanywa awetshekhi, awedebhithi okanye icredit card.

(4) Imali yomntu ayinakuhlawulwa kwiakhawunti yebhanki yeBhodi echongiweyo, yaye imali efunyenwe egameni leKomiti ayinakuhlawulwa kwiakhawunti yomntu yabucala.

Iirisithi

64. (1) Ikomiti nganye kufuneka ibe nencwadi yeirisithi enegama leKomiti.

(2) Imali ezingenayo kufuneka zingene kwiakhawunti ngokuthi kukhutshwe irisithi.

(3) Irisithi yokuqala kufuneka inikwe umhlawuli, ze ikopi yayo ibe yile kopi isencwadini yaye kufuneka ihlale kwincwadi yeirisithi.

(4) Akukho risithi enokukhutshelwa itshekhi enomhla osengaphambili (post-dated cheque) phambi komhla okwitshekhi.

(5) Akukho lutshintsho lunokwenziwa kwigama lomhlawuli, kwisixamali esibhalwe ngamagama nemali ebhalwe ngamanani kwirisithi esemthethweni yaye makungacinywa nto.

(6) Nayiphi irisithi ezaliswe ngendlela engeyiyo kufuneka icinywe ze yenziwe ngendlela echazwe kummiselwana (7).

(7) Ukuba irisithi icinywe, kufuneka oko kuchazwe yaye kufuneka loo risithi igcinwe ukuze ithunyelwe xa kuthunyelwa iincwadi eziyokuphicothwa.

(8) Ukuba iitshekhi yentlawulo ihlawulwa ngumntu ongengomnini wencwadi yetshekhi, kufuneka kubhalwe igama lomnini-tshekhi kwirisithi.

(9) Akunakukhutshwa iirisithi ezimbini zikhutshelwa intlawulo enye, yaye ukuba irisithi yokuqala ikhutshwe ngempazamo kufuneka icinywe njengoko kuchaziwe kummiselwana (7).

Ukutshekwa kweemali

65. Umntu ochazwe kumgaqo 63(1) kufuneka, ubuncinane kanye ngekota, ahlole zonke iimali nezixhobo ezinexabiso.

Imali encinane egcinwayo

66. (1) IKomiti ingenza amalungiselelo okuba kubekho imali encinane egcinwayo ukuba kukho isidingo esaneleyo sokuba kuhlale kukho imali encinci.

(2) Ubungakanani bemali encinane egcinwayo abunakudlula kweyona mali ininzi echazwe kwiSihlomelelo B.

(3) IKomiti ingafaka isicelo esinezizathu kwiNtloko yeSebe ukuba basitshintshe isixamali semali encinane egcinwayo esibekwe kwiSihlomelelo B.

(4) Ukuba iNtloko yeSebe iyasamkela eso sicelo esichazwe kummiselwana (3), iKomiti kufuneka igcine irekhodi yolwamkelo lwesicelo kwifayili ukulungiselela uhlobo nophicitho-zincwadi.

(5) Ukuba imvume echazwe kummiselwana (1) ifunyenwe, umntu ochazwe kumgaqo 63(1) kufuneka enze amalungiselelo okwenziwa kwerejista yemali encinane egcinwayo.

(6) Isicelo seKomiti sokuhlululwa kwemali encinane egcinwayo kufuneka sizaliswe kwiFomu yokuKhutshwa kweeMali yeeKomiti echazwe kumgaqo 61(6) yaye kufuneka ihlawulwe yiBhodi ngekheshi okanye ngetshekhi.

(7) Kufuneka kufunyanwe iivawutsha ezixhasayo kwinto nganye ethengwe ngemali encinane egcinwayo yaye kufuneka zigcinelwe iirekhodi.

(8) Irejista yemali encinane egcinwayo kufuneka ibhalanswe qho ngenyanga ngumntu ochazwe kumgaqo 63(1) ze iqinisekise nguSihlalo ze ihlanganiswe nemali ekhoyo, kujongwe ukuba ziyadibana na.

Irekhodi ezisisiseko zeakhawuntingi

67. (1) IKomiti kufuneka imenteyine iithempleyithi zenkcazo-mali ezibekwe yiNtloko yeSebe, ekufuneka ziqulethe:

- (a) incwadi yengeniso nenkcitho; kunye
- (b) nerejista yemali encinane egcinwayo.

(2) Umntu ochazwe kumgaqo 63(1) kufuneka aqinisekise ukuba zonke iinkcukacha zemali neencwadi zoniko-nkcaza ngeemali neerekhodi ziyagcinwa kwiirekhodi nokulungiselela ukuhlanganisa iinkcukacha zeencwadi zemali.

(3) Umntu ochazwe kumgaqo 63(1) kufuneka athathe amanyathelo okugcina ngokukhuselekileyo zonke iinkcukacha zemali ngendlela exelwe kumgaqo 56.

(4) Ukuba umntu ochazwe kumgaqo 63(1) uyekisiwe emsebenzini wakhe ixeshana okanye isigxina, iirisithi zakhe, iintlawulo neekheshibhukhu, okanye apho kusetyenziswa inkqubo yekhompyutha neekhawunti zolawulo ezihambelana nazo, kufuneka zitshekhwe yaye zibhalansiswe kujongwe ukuchaneka kweebhalansi nemali ekhoyo, ziqinisekise ngokuthi zitykityiwe ngumntu lowo uyekayo, nalo ungenayo kunye nomphathi.

ISAPHLUKO 14

ISIBONELELO SEMALI YOKUHAMBA NEZINYE IZIBONELELO

Ukusebenza kwesahluko

68. Imigaqo 69 no-70 isebenza kwiBhodi ze umgaqo 71 usebenze kwiiKomiti.

Imali umntu ayinikwayo namabango enkxaso-mali nezinye iindleko ezinokwenziwa

69. (1) IBhodi ingathi, xa kukho izizathu ezivakalayo, ibuyisele amalungu imali okanye iwanike imali phambi kokuhamba, kunikwe naye nawuphi umntu ocelwe ukuba asebenze kwikomiti yeengcali yeBhodi ngokwecandelo 23(3) okanye umcebisi ngokwecandelo 20(5) loMthetho, yeendleko zesithuthi ezichazwe kwicandelo 25(1)(a) loMthetho, kunye nemali yokuhamba kunye nenkxasomali yezinye izinto ezichazwe kwicandelo 25(1)(b) loMthetho.

(2) Ibango lesithuthi, lokuhamba nelenkxasomali kufuneka angeniswe ngoko nangoko emva kokubuyela eofisini komntu ochazwe kummiselwana (1).

(3) Iimali ezihlawulwe phambi kokuhamba kulandelwa ummiselwana (1) kufuneka zitsalwe kumabango ezithuthi, okuhamba nawenkxasomali yaye ukuba ngaba ibango elo lingaphantsi kwemali ehlawulweyo, imali ekugqithiswe ngayo kufuneka ihlawulwe lilungu okanye umsebenzi ochaphazelekayo.

(4) IBhodi kufuneka iqinisekise ukuba iirekhodi ezichanekileyo ziyagcinwa ukuphepha ukuhlawulwa kabini kwamabango okanye inxalenye yawo.

(5) Phambi kokwenza inkcitho echazwe kwicandelo 25(2)(b) loMthetho, iBhodi kufuneka ibonisane neSebe ukuze kugqitywe ngereyithi yentlawulo.

Imirhumo emiselweyo

70. (1) Isixa esihlawulwayo kwimbuyekezo—

- (a) yeendleko zezithuthi ezichazwe kwicandelo 25(1)(a) loMthetho, kubandakanywa iindleko zokusetyenziswa kwesithuthi sabucala okanye isithuthi sikawonke-wonke, yimali ebalwa ngokwekhilomitha nganye ngokuhambelana nemigaqo ekhutshwe liSebe leZothutho leSizwe eneyona limithi iphezulu eluluhlu lwenjini engu-1550 cc; yaye
- (b) iindleko zokuhamba nezenkxaso-mali ezichazwe kwicandelo 25(1)(b) loMthetho, yimali ehlawulwa ngokuhambelana nemigaqo esebenza kumagosa eSebe.

(2) Iinkonzo zemephu ezikwi-intanethi zingasetyenziswa xa kukho imfuneko, ukubala iikhilomitha ezihanjiweyo ezichazwe kummiselwana (1)(a).

Imali ayinikwayo umntu nokubuyiselwa kweendleko zesithuthi zamalungu eeKomiti

71. (1) ISebe liya kuthi, xa kukho izizathu ezivakalayo, libuyisele okanye lihlawule amalungu eKomiti ngeendleko zezithuthi ezibekho ngenxa yokuzinyaswa kweentlanganiso zeKomiti.

(2) Iindleko zezithuthi ezixelwe kwicandelo 25(3)(b) loMthetho, kubandakanywa iindleko zokusetyenziswa kwesithuthi sabucala okanye isithuthi sikawonke-wonke, yimali ebalwa ngokwekhilomitha nganye ngokuhambelana nemigaqo ekhutshwe liSebe leZothutho leSizwe eneyona limithi iphezulu eluluhlu lwenjini engu-1550 cc.

(3) Iinkonzo zemephu ezikwi-intanethi zingasetyenziswa xa kukho imfuneko, ukubala iikhilomitha ezihanjiweyo ezixelwe kummiselwana (2).

(4) Kufuneka kuqalwe kufunyanwe imvume yeKomiti ngayo yonke inkcitho yokuhamba.

(5) Ibango leenkitho zokuhamba kufuneka lingeniswe kumntu oxelwe kummiselo 63(1)—

- (a) ngomhla wokuqala emva kokuba ilungu libuyile entlanganisweni;
- (b) kwifomu yamabango okuhamba evela kuMphathiswa wePhondo.

(6) IKomiti kufuneka iqinisekise ukuba iirekhodi ezichanekileyo ziyagcinwa ukuphepha ukuhlawulwa kabini kwamabango okanye inxalenye yawo.

ISAHLUKO 15 IZIPHO, AMALIZO NENKXASO-MALI

Ukusebenza kwesahluko

72. Esi sahluko sichaphazela iiBhodi neeKomiti.

Izipho, amalizo nenkxaso-mali ngamalungu eBhodi okanye eKomiti

73. (1) IBhodi okanye iKomiti, ngokwemeko leyo, inganika imvume yezipho, amalizo nenkxaso-mali yeBhodi okanye yeKomiti neyene ipropati neyeenkonzozo zokuxhasa iziko lempilo.

(2) Xa kuza kunikelwa ngezixhobo kwiziko lempilo, kufuneka kuqalwe kufunyanwe iingcebiso zomcebisi weSebe, nemvume yentloko yeziko lempilo phambi kokwamkelwa kwamalizo azo naziphi izixhobo yiBhodi okanye yiKomiti kwiziko lempilo.

(3) Ukuba iBhodi okanye iKomiti izimisele ukusebenzisa imali yayo kwimisebenzi emikhulu kwisakhiwo, kubandakanywa ukwakhiwa kwesakhiwo esitsha seziko lempilo okanye ukusilungisa okanye ukongeza izakhiwo okanye utshintsho olukhulu kubume beziko lempilo, kufuneka ithethe nentloko yeziko lempilo icele imvume kwiNtloko yeSebe.

(4) Isigqibo seNtloko yeSebe ekubhekiswe kuso kummiselwana (3) kufuneka sithathwe yiNtloko yeSebe emva kokubonisana neNtloko yeSebe leZothutho neMisebenzi kaRhulumente, apho kuyimfuneko.

(5) Noxa kukho imimisela (3) kunye no-(4), kufuneka kuphela ugunyaziso lwentloko yeziko lempilo ukusebenzisa imali yeBhodi okanye yeKomiti ekulungiseni izinto ezimana zisonakala imihla ngemihla, imisetyenzana emincinci nezinto ezitshintshwayo kwizakhiwo zeziko lempilo nemisetyenzana yotshintsho kwimihlaba yesakhiwo.

(6) IBhodi okanye iKomiti iya kukhupha imali yokubonelela ngezixhobo eziluncedo nemisebenzi ebandakanya—

(a) izixhobo eziluncedo ezifana, namabhaso, iindebe, amakhaka neemedali neziqinisekiso zokubuka umsebenzi kukhuphiswano nakwiizinto ezibe yimpumelelo ngokukodwa; kunye

(b) nemibhiyozo, imibulelo okanye imisitho yolwamkelo kwimisitho eyodwa.

(7) IBhodi okanye iKomiti ingamisela iNgxowa-mali yabaHluphekayo ngenxowa-mali yemali encinane eyongezwa kwingxowa-mali enkulu ukunceda abantu abahluphekayo ngeendleko zothutho neemfuno ezingundoqo ngeli lixa belele esibhedlele.

(8) Xa kusenziwa iNgxowa-mali yabaHluphekayo ekubhekiswe kuyo kummiselwana (7), iBhodi okanye iKomiti kufuneka ibhale phantsi—

(a) injongo engqalileyo neemeko eza kusetyenziselwa zona;

(b) ubuninzi bemali enokukhutshwa ukunceda kwimeko nganye; kunye

(c) nomntu oza kulawula loo ngxowa-mali.

(9) Amanathelo olawulo asebenza kwirejista yemali encinane egcinwayo aya kusebenza nakule Ngxowa-mali yabaHluphekayo.

Ukwamkelwa kwamafa, kwezipho, amalizo nenkxaso-mali ngamalungu eBhodi okanye eKomiti

74. (1) IBhodi okanye iKomiti inganikeza imvume yokwamkelwa kwaso nasiphi isipho, ilifa, amalizo okanye inkxaso-mali, nokuba eso sipho yimali okanye zizinto okanye ziinkonzozo.

(2) Zonke izipho, ilifa, amalizo okanye inkxaso-mali eya kwiBhodi okanye kwiKomiti kufuneka ihlawulwe kwiakhawunti njengoko kuchaziwe kummiselo 50(1) weBhodi, okanye wBhodi echongiweyo, ngokwemeko leyo.

(3) Apho injongo yesipho, ilifa, amalizo okanye inkxaso-mali ingachazwanga, iBhodi okanye iKomiti kufuneka igqibe ukuba isetyenziswe njani.

(4) Intloko yeziko lempilo kufuneka inike imvume yayo phambi kokuba nasiphi na isipho sezixhobo kwiziko lezempilo samkelwe yiBhodi okanye yiKomiti.

(5) Intloko yeziko lezempilo kufuneka yaziswe apho isipho, ilifa, amalizo okanye inkxaso-mali sinikezelwe ukuba sisetyenziselwe injongo ethile, yaye kufuneka inikeze imvume yayo phambi kokuba nasiphi na isipho sezixhobo kwiziko lezempilo samkelwe yiBhodi okanye yiKomiti.

Ukuchaza ukuba ngoobani abanikele ngamalizo okanye ngenkxaso-mali

75. (1) IBhodi neKomiti ingasihlonipha isicelo somntu onikeze ngemali okanye ngesipho esithi malingachazwa igama lakhe.

Ukunyusa ingxowa-mali

76. (1) Akukho mntu, gosa, mbutho wabucala, mbutho wamavolontiya, iklabhu, umbutho, iziko elibonelela ngamalizo, umbutho ongekho phantsi korhulumente, itrasti ebhalisiweyo, iziko lemfundo epehzu okanye naliphi na iqumrhu elinokwenza imali okanye lifune inkxaso-mali ukuze kuzuze ngqo okanye ngendlela engangqalanga, iziko lempilo, amalungu, abasebenzi, amagosa, izigulane zeziko lempilo okanye iBhodi okanye iKomiti ngaphandle kwemvume ebhaliweyo yeBhodi okanye yeKomiti, ngokwemeko leyo.

(2) Xa kunikezwa imvume ekubhekiswe kuyo kummiselo (1) iBhodi okanye iKomiti ingabeka nayiphi na imiqathango eyibona iyimfuneko, kubandakanywa ukuhlolwa kweerekhodi zemali okanye uphicotho nophando lweemali ezenzelwe le njongo ukuqinisekisa ukuba oku kwenziwe ngokusemthethweni nangokungafihlisiyo.

(3) IBhodi, okanye umntu oxelwe kummiselo 63(1), angabambisa nawuphi na umntu othe ngaphandle kwemvume ebhaliweyo yaloo Bhodi wayokufuna imali okanye inkxasomali eza kuzuzisa ngqo okanye ngokungangqalanga iziko lempilo elithile.

Imibutho ebhalisileyo enobudlelwane namaziko ezempilo

77. (1) Akukho mntu, gosa, mbutho wabucala, mbutho wamavolontiya, iklabhu, umbutho, iziko elibonelela ngamalizo, umbutho ongekho phantsi korhulumente, itrasti ebhalisiweyo, iziko lemfundo epehzu okanye naliphi na iqumrhu elithe ngobulungu okanye ngokusebenzisa ngqo igama elibhalisiweyo leziko lempilo kwitayitile yalo esemthethweni elinokuthi lenziwe okanye liqhubeke lisebenza ngaphandle kwemvume ebhaliweyo yeBhodi okanye iKomiti yelo Ziko leMpilo.

(2) Xa kunikezwa imvume ekubhekiswe kuyo kummiselo (1) iBhodi okanye iKomiti ingabeka nayiphi na imiqathango eyibona iyimfuneko, kubandakanywa ukuhlolwa kweerekhodi zemali okanye uphicotho nophando lwemali ezenzelwe le njongo ukuqinisekisa ukuba oku kwenziwe ngokusemthethweni nangokungafihlisiyo.

(3) Ukuba imvume ekubhekiswe kuyo kummiselo (2) ayinikezwanga okanye irhoxisiwe, iqumrhu elichaphazelekayo kufuneka libhangiswe ngoko nangoko okanye lizahlukanise neziko lempilo elichaphazelekayo.

(4) IBhodi, okanye umntu oxelwe kummiselo 63(1), angabambisa naliphi iqumrhu elisileleyo ukufumana imvume ebhaliweyo yaloo Bhodi okanye yaloo Komiti ngokuhambelana nommiselwana (1).

ISAHLUKO 16
INKCITHO ENGAGUNYAZISWANGA
NENKCITHO ENGENAZIPHUMO NEYODIYWAZO NOLAWULO LWAMABANGO
NEELAHLEKO

Ukusebenza kwesahluko

78. Esi sahluko sichaphazela iiBhodi neeKomiti.

Uxanduva lukaSihlalo

79. USihlalo kufuneka enze konke anakho ukukhusela nokuchonga inkcitho engagunyaziswanga nenkcitho engenaziphumo neyodiywazo, yaye kufuneka kufuneka amisele iinkqubo ezisebenza ngempumelelo nangemfezeko nezingafihlisiyo zolawulo lwezimali nemingcipheko.

Isinyanzelo sokuba kunikezwe iingxelo

80. (1) Xa umsebenzi, ilungu okanye igosa libhaqe inkcitho engagunyaziswanga okanye inkcitho engenaziphumo nedyiwaziweyo, elo lungu, umsebenzi okanye igosa kufuneka liyichaze ngoko nangoko loo nkcitho kuSihlalo, yaye kufuneka ibhalwe nakwimizuzu yentlanganiso yesiqhelo elandelayo yeBhodi okanye yeKomiti.

(2) Xa inkcitho engagunyaziswanga okanye inkcitho engenaziphumo nedyiwaziweyo ixeliwe, iBhodi okanye iKomiti kufuneka iqwalasele ukuba inkcitho leyo yenzelwe isizathu esivakalayo. Ukuba inkcitho yenzelwe isizathu esivakalayo, iBhodi okanye iKomiti ingayigunyazisa loo nkcitho.

(3) Ingxelo echazwe kummiselwana (1) nogunyaziso oluchazwe kummiselwana (2), ukuba lukhona, kufuneka luthunyelwe nakwintloko yeziko lempilo elichaphazelekayo nakwiNtloko yeSebe.

Ukufunyanwa kwelahleko

81. Ukuba umsebenzi, ilungu okanye igosa elidale ilahleko okanye umonakalo ofunyenwe yeBhodi okanye yeKomiti edalwe yinkcitho engagunyaziswanga okanye inkcitho engenaziphumo nedyiwaziweyo, uSihlalo kufuneka athathe onke amanyathelo afanelekileyo ukubuyisa ilahleko okanye umonakalo kumsebenzi, ilungu okanye igosa elenze oko.

Umonakalo ngenxa yezenzo zolwaphulo-mthetho nokungenziwa kwezinto ezithile

82. (1) Ukuba isizathu sokukholelwa ukuba iBhodi okanye iKomiti iye yanelahleko okanye umonakalo ngenxa yolwaphulo-mthetho okanye ukutsitywa kwezinto ezithile ebezifanela ukwenziwa, umba lowo kufuneka uxelwe ngembalelwano kwintloko yeSebe nakuMapolisa oMzantsi Afrika.

(2) Ukuba ilahleko okanye umonakalo ekubhekiswe kuwo kummiselwana (1) wenzeke ngenxa yolwaphulo-mthetho okanye ukutsitywa kwezinto ezithile ebezifanele ukwenziwa ngumsebenzi, ilungu okanye igosa, uSihlalo kufuneka ukuba athathe onke amanyathelo ukuqinisekisa ukuba kubuyiswa ixabiso laloo monakalo kwilungu, umsebenzi okanye igosa, nokuba elo lungu, umsebenzi okanye igosa lisaqeshwe kwiBhodi, iziko lempilo okanye kwiSebe.

(3) Ukuba ilahleko okanye umonakalo ekubhekiswe kuwo kummiselwana (1) wenzeke ngenxa yolwaphulo-mthetho okanye ukutsitywa kwezinto ezithile ebezifanele ukwenziwa nguSihlalo, uMphathiswa wePhondo kufuneka aqinisekise ukuba iNtloko yeSebe ithatha onke amanyathelo ukuqinisekisa ukuba kubuyiswa ixabiso laloo monakalo kuSihlalo, nokuba usaqeshwe kwiBhodi, iziko lempilo okanye kwiSebe.

(4) IBhodi okanye iKomiti ingawucima umonakalo owenziwe lulwaphulo-mthetho, ukuba kuthe emva kophando, kwafumaniseka ukuba loo monakalo nalo lahleko ayinakubuyiseka.

ISAHLUKO 17 UKUSETYENZISWA GWENXA KWEMALI

Ukusebenza kwesahluko

83. Esi sahluko sichaphazela iiBhodi neeKomiti.

Ukusetyenziswa gwenxa kwemali lilungu, umsebenzi okanye igosa

84. (1) Umsebenzi, ilungu okanye igosa lisebenzise gwenxa imali, ukuba ilungu, umsebenzi okanye igosa lithe ngabom nangokungakhathali—

- (a) lasilela ukuthobela le mimiselo; okanye
- (b) lenza okanye lavumela inkcitho engagunyaziswanga okanye inkcitho engenaziphumo nedyiwaziweyo.

(2) Kwimiba yokusetyenziswa gwenxa kwemali ebandakanya amagosa, uSihlalo kufuneka ngoko nangoko azise intloko yeziko lezempilo echaphazelekileyo.

(3) Ukusetyenziswa gwenxa kweemali sisizathu sokugxothwa okanye sokumiswa komsebenzi.

(4) Ityala lokusetyenziswa gwenxa kwemali elibekwe umsebenzi, ilungu okanye igosa ekubhekiswe kulo kummiselwana (1) kufuneka liphandwe, limanyelwe ze ligqitywe kulandelwa imithetho okanye eminye imiqathango yengqesho echaphazela elo lungu, umsebenzi okanye igosa, nomgaqo 85 xa ungakhabani nalo migaqo okanye eminye imiqathango yengqesho.

Inkqubo elandelwayo xa kusetyenziswe gwenxa imali

85. (1) Ukuba ilungu okanye umsebenzi onikwe igunya okanye umsebenzi ngokwale mimiselo utyholwa ngokusetyenziswa gwenxa kwemali, uSihlalo kufuneka—

- (a) aqinisekise ukuba kwenziwa uphando ngaloo mcimbi; yaye
- (b) ukuba kukho izizathu ezaneleyo zezityholo, aqinisekise ukuba kubizwa indibano yokujongana noluleko.

(2) USihlalo kufuneka athathele ingqalelo le miba ilandelayo ekujongeni ukuba kukho izizathu ezaneleyo na zezityholo kulandelwa ummiselwana (1)(b):

- (a) imeko edale ukwaphulwa kwemimiselo;
- (b) ubungakanani benkcitho echaphazelekayo; kunye
- (c) nobunjani kwanokuba ulwaphulo-mimiselo lungakanani.

(3) USihlalo kufuneka aqinisekise ukuba uphando nendibano yokujongana noluleko ekubhekiswe kuyo kwimimeselwan (1)(a) okanye (b) ngokulandelelana iyabizwa kwiintsuku ezingama-30 ukususela kumhla wokufumanisa ngesityholo sokusetyenziswa gwenxa kwemali.

(4) Ukuba uSihlalo utyholwa ngokusetyenziswa gwenxa kweemali, okanye ukuba uSihlalo uyasilela ukuthatha inyathelo elifanelekileyo ngokwemigaqwana (1), (2) okanye (3), uMphathiswa

wePhondo kufuneka athi akuba nowazi ngolawulo olugwenxa okanye ukusilela ukuthatha inyathelo elifanelekileyo aqinisekise ukuba iNtloko yeSebe—

- (a) iyawuphanda loo mba; yaye
 - (b) ukuba izityholo ziyaqinisekiswa, kufuneka ibize indibano yokujongana noluleko ngokuhambelana nemithetho okanye eminye imiqathango yengqesho esebenza kuSihlalo.
- (5) INtloko yeSebe iya kuthi—
- (a) ifune umntu ongomnye ngaphandle kwegosa leSebe ukuba enze uphando; okanye
 - (b) akhuphe imiqathango emayilandelwe ukwenza uphando.

Linkqubo zomthetho weenkundla zamatyala

86. (1) USihlalo uya kuthi, xa kukho izizathu ezivakalayo, abeke ityala kulo naliphi na ilungu, umsebenzi okanye igosa emva kophando okanye indibano yokujongana noluleko, yaye kufuneka azise iNtloko yeSebe noMphathiswa wePhondo ngamatyala abekwe umntu.

(2) INtloko yeSebe iya kuthi, xa kukho izizathu ezivakalayo, ibeke ityala kuSihlalo emva kophando okanye indibano yokujongana noluleko, yaye kufuneka azise uMphathiswa wePhondo ngawo nawaphi amatyala abekwe uSihlalo.

(3) INtloko yeSebe ingathi, xa kukho izizathu ezivakalayo, ibeke ityala kulo naliphi na ilungu kulo naliphi na ilungu, umsebenzi okanye igosa emva kophando okanye indibano yokujongana noluleko ukuba uSihlalo uye wasilela ukuthatha inyathelo elifanelekileyo.

Ukunika ingxelo ngoluleko nangeenkqubo zomthetho weenkundla

87. (1) USihlalo okanye igosa lophando elityunjweyo kufuneka lithi nje zakugqitywa iinkqubo zoluleko, anike ingxelo kwiBhodi okanye kwiKomiti, kuMphathiswa wePhondo neNtloko yeSebe ngeziphumo zaloo nkqubo yoluleko, kubandakanywa—

- (a) igama nesikhundla selungu okanye umsebenzi obefakwe kwinkqubo yoluleko;
- (b) ukusetyenziswa kwemali gwenxa lilingu okanye ngumsebenzi obekwa isityholo sokuba ukwenzile oko;
- (c) iziphumo zophando;
- (d) nasiphi isohlwayo esinikwe ilungu okanye umsebenzi; kunye
- (e) namanye amanyathelo aza kuthathelwa ilungu okanye umsebenzi, kubandakanywa ukubanjiswa ezinkundleni.

(2) USihlalo kufuneka azise uMphathiswa wePhondo neNtloko yeSebe ngesiphumo seenkqubo zomthetho weenkundla ekusiwe kuzo nalo naliphi na ilungu, umsebenzi okanye igosa ngenxa yokusebenzisa gxwenxa imali ngokwale mimiselo.

(3) INtloko yeSebe kufuneka yazise uMphathiswa wePhondo ngesiphumo seenkqubo zomthetho weenkundla ekusiwe kuzo nawuphi na uSihlalo okanye omnye umsebenzi, ilungu okanye igosa ngenxa yokusetyenziswa gwenxa kwemali ngokwale mimiselo.

ISAHLUKO 18

EMINYE IMIBA GABALALA

UBhangiso

88. Imimiselo *Regulations relating to the Payment of Transport Allowances to Members of Hospital Boards for Attending Meetings of such Boards*, eyayipapashwe phantsi kweSaziso sePhondo 323 sango-1956 iyabhangiswa.

Isihloko esifutshane

89. Le migaqo ibizwa ngokuba yiMimiselo eMalunga noLawulo lweZimali zeeBhodi neeKomiti zaMaziko eMpilo, 2017.

ISIHLOMELE A

UMGAQO 26: UTYALO-MALI: INKCAZO NGEZINTO ANAZO OKANYE AKUZO UMNTU

Igama leBhodi yesibhedlele:

.....

Isithuba:

Thina batyikitye apha ngesezantsi, sivakalisa ukuba izenzo zethu zokuqwalasela utyalo-mali lweBhodi ngalo lonke ixesha bezihambelana nomgaqo 26.

- 1.
- 2.
- 3.
- 4.

BHALA IGAMA

ISIGNITSHA

UMHLA

ISIHLOMELE B**IMIGAQO 53(2) NO-66(2): UBUNINZI BEMALI ENCINANE ENOKUGCINWA****UBUNGAKANANI BE-PETTY CASH**

Le theyibhile ingezantsi ibonisa eyona limithi iphezulu enokugcinwa eyi-petty cash:

iBhodi	Imimiselo 53(2)	R5 000
iKomiti	Imimiselo 66(2)	R1 000

ISIHLOMELE C
UMGAQO 61(6): IFOMU YOKUKHUTSHWA KWEEMALI YEEKOMITI

1. ISICELO SEMVUME YOKUHLAWULA**[IGAMA LEKOMITI]****KWIMALI EKHOYO:**

ICELWE NGU: _____

ISIKHUNDLA: _____

INJONGO YESICELO

Imali encinane egcinwayo	Inkcitho eCetyiweyo
R	R

Usihlalo weKomiti
Umhla:

Ilungu leKomiti
Umhla:

2. UKUQINISEKISWA KWEEMALI EZIKHOYO**[IGAMA LEBHODI]**

IFIKELE KU: _____

ISIKHUNDLA: _____

IIMALI EZIKHOYO

Umhla weSitetmenti seBhalansi	Ibhalansi eKhoyo	Iimali ezingekaHlawulw a	Isicelo saMvanje	Ibhalansi eNtsha
	R	R	R	R

Usihlalo wekomiti yeemali
Umhla:

Ilungu lekomiti yeemali
Umhla:

3. UKUHLAWULWA KWEEMALI

IPROSESWE NGU: _____

ISIKHUNDLA: _____

Umhla weNtlawulo	Imali eHlawulweyo	Ibhalansi eNtsha C/F
	R	R

Ilungu lekomiti yeemali leBhodi
Umhla:

Ilungu leKomiti

PROVINCIAL NOTICE

P.N. 98/2017

20 April 2017

**WESTERN CAPE DEPARTMENT OF HEALTH
WESTERN CAPE HEALTH FACILITY BOARDS AND COMMITTEES ACT, 2016
(ACT 4 OF 2016)
REGULATIONS RELATING TO THE CRITERIA AND PROCESS FOR THE
CLUSTERING OF PRIMARY HEALTH CARE FACILITIES, 2017**

The Provincial Minister of Health intends to make the regulations set out in the Schedule under section 28 of the Western Cape Health Facility Boards and Committees Act, 2016 (Act 4 of 2016).

SCHEDULE**Interpretation**

1. In these regulations a word or expression to which a meaning has been assigned in the Act has the same meaning, and—

“**the Act**” means the Western Cape Health Facility Boards and Committees Act, 2016 (Act 4 of 2016).

Criteria for clustering primary health care facilities

2. Where a Committee is established for a group of primary health care facilities contemplated in section 4(4)(b) of the Act, the Provincial Minister must determine the group by having regard to—

- (a) the geographic distance between the primary health care facilities;
- (b) the size and distribution of the population served by the primary health care facilities;
- (c) the service volume of the primary health care facility.

Process for clustering primary health care facilities

3. Before the Provincial Minister determines a group of primary health care facilities contemplated in section 4(4)(b) of the Act he or she must—

- (a) request the recommendations of the district health managers in the health districts concerned, who must take into account the criteria specified in regulation 2(a) to (c); and
- (b) duly consider the recommendations submitted in terms of paragraph (a) in accordance with regulation 2.

Short title

4. These regulations are called the Regulations Relating to the Criteria and Process for the Clustering of Primary Health Care Facilities, 2017.

PROVINSIALE KENNISGEWING

P.K. 98/2017

20 April 2017

WES-KAAPSE DEPARTEMENT VAN GESONDHEID
WES-KAAPSE WET OP RADE EN KOMITEES VIR GESONDHEIDSFASILITEITE, 2016
(WET 4 VAN 2016)
REGULASIES BETREFFENDE DIE MAATSTAWWE EN PROSES VIR DIE GROEPERING
VAN PRIMÊREGESONDHEIDSORG-FASILITEITE, 2017

Die Provinsiale Minister van Gesondheid is van voorneme om, kragtens artikel 28 van die Wes-Kaapse Wet op Rade en Komitees vir Gesondheidsfasiliteite, 2016 (Wet 4 van 2016), die regulasies in die Bylae te maak.

BYLAE**Uitleg**

1. In hierdie regulasies het 'n woord of uitdrukking waaraan 'n betekenis in die Wet geheg is, dieselfde betekenis en beteken—

“die Wet” die Wes-Kaapse Wet op Rade en Komitees vir Gesondheidsfasiliteite, 2016 (Wet 4 van 2016).

Maatstawwe en proses vir groepering van primêregesondheidsorg-fasiliteite

2. Waar 'n Komitee ingestel word vir 'n groep primêregesondheidsorg-fasiliteite beoog in artikel 4(4)(b) van die Wet, moet die Provinsiale Minister die groep bepaal met inagneming van die volgende:

- (a) die geografiese afstand tussen die primêregesondheidsorg-fasiliteite;
- (b) die grootte en verspreiding van die bevolking wat deur die primêregesondheidsorg-fasiliteite bedien word;
- (c) die diensvolume van die primêregesondheidsorg-fasiliteit.

Proses vir groepering van primêregesondheidsorg-fasiliteite

3. Voordat die Provinsiale Minister 'n groep primêregesondheidsorg-fasiliteite beoog in artikel 4(4)(b) van die Wet bepaal, moet hy of sy—

- (a) die aanbevelings van die distriksgesondheidsbestuurders in die betrokke gesondheidsdistrikte aanvra, wat die maatstawwe vermeld in regulasie 2(a) tot (c) in aanmerking moet neem; en
- (b) die aanbevelings wat ingevolge paragraaf (a) ooreenkomstig regulasie 2 voorgelê is, behoorlik oorweeg.

Kort titel

4. Hierdie regulasies heet die Regulasies betreffende die Maatstawwe en Proses vir die Groepering van Primêregesondheidsorg-fasiliteite, 2017.

ISAZISO SEPHONDO

I.S. 98/2017

20 kuEpreli 2017

**ISEBE LEZEMPILO LENTSHONA KOLONI
UMTHETHO WEEBHODI NEEKOMITI ZAMAZIKO EMPILO WENTSHONA KOLONI,
2016 (UMTHETHO 4 KA-2016):
IMIMISELO EMALUNGA NOMGAQO KWANENKQUBO YOKUDIBANISA AMAZIKO
EMPILO ASISISEKO, 2017**

UMphathiswa wezeMpilo wePhondo unenjongo yokwenza imimiselo echazwe kwiShedyuli phantsi kwecandelo 28 loMthetho weeBhodi neeKomiti zamaZiko eMpilo weNtshona Koloni, 2016 (uMthetho 4 ka-2016).

ISHEDYULI**Ingcaciso**

1. Kule mimiselo igama okanye ibinzana elinikwe intsingiselo kulo Mthetho lihlala linaloo ntsingiselo, kananjalo—

“uMthetho” uthetha uMthetho weeBhodi neeKomiti zamaZiko eMpilo weNtshona Koloni, 2016 (uMthetho 4 ka-2016).

UMgaqo kwanenkqubo yokudibanisa amaziko empilo esisiseko

2. Apho iKomiti iye yamiselwa ukuba ijongane namaziko aliqela empilo esisiseko achazwe kwicandelo 4(4)(b) loMthetho, uMphathiswa wePhondo uya kumisela iqela enike ingqalelo:

- (a) umgama wendawo elikuyo iziko lempilo esisiseko;
- (b) ubungakanani nendlela elahluhlulwe ngalo uluntu oluxhamla kula maziko empilo esisiseko;
- (c) ivolumu yeziko lempilo esisiseko.

INkqubo yokudityaniswa kwamaziko empilo asisiseko

3. Ngaphambi kokuba uMphathiswa wePhondo amisele iqela lamaziko empilo asisiseko achazwe kwicandelo 4(4)(b) loMthetho xa kufuneka—

- (a) acele izinto eziwangqinelayo neziwaxhasayo koomanejala bezempilo bezithili ezichaphazelekayo, abamele bathathele kubo uxanduva lokuthathela ingqalelo imigaqo elandelayo echazwe kwimihlathi 2(a) ukuya ku-(c); kananjalo
- (b) anike ingqalelo ngokupheleleyo kwizinto ezibubungqina nezixhasayo ezithunyelwe ngokomhlathi (a) oko kusenziwa ngokuhambelana nommiselo 2.

Isihloko esifutshane

4. Le mimiselo ibizwa ngokuba yiMimiselo emalunga neMigaqo yokuTyunjelwa kwaMalungu kwiiBhodi nakwiiKomiti, 2017.

PROVINCIAL NOTICE

P.N. 99/2017

20 April 2017

WESTERN CAPE DEPARTMENT OF HEALTH
WESTERN CAPE HEALTH FACILITY BOARDS AND COMMITTEES ACT, 2016
(ACT 4 OF 2016)
REGULATIONS RELATING TO THE PROCEDURES FOR THE NOMINATION OF
MEMBERS FOR APPOINTMENT TO BOARDS AND COMMITTEES, 2017

The Provincial Minister of Health intends to make the regulations set out in the Schedule under section 28 of the Western Cape Health Facility Boards and Committees Act, 2016 (Act 4 of 2016).

SCHEDULE

Interpretation

1. In these regulations a word or expression to which a meaning has been assigned in the Act has the same meaning, and—

“**the Act**” means the Western Cape Health Facility Boards and Committees Act, 2016 (Act 4 of 2016).

Procedure for inviting nominations for membership of Board or Committee

2. (1) Before appointing members to a Board or Committee in terms of section 5(1)(a) or 6(1)(b) of the Act, as the case may be, the Provincial Minister must—

- (a) publish a notice in the *Provincial Gazette*;
- (b) publish or broadcast at least two invitations calling for nominations, by means of any one or more of the following mediums:
 - (i) a notice in a print publication in general circulation within the area in which the health facility or facilities concerned is or are situated, in the language most spoken in the area concerned;
 - (ii) a notice in an electronic publication in general circulation within the area in which the health facility or facilities concerned is or are situated, in the language most spoken in the area concerned;
 - (iii) an announcement on a radio station broadcasting within the area in which the health facility or facilities concerned is or are situated, in the language most spoken in the area concerned; and

(c) publish a notice on the website of the Western Cape Government, inviting bodies representative of the community or communities served by the relevant health facility or facilities to submit nominations for membership of the Board or Committee concerned within a period not less than 21 days of the date of the notice.

(2) The notice and invitation calling for nominations referred to in subregulation (1)(a) and (c) must—

- (a) state the health facility or facilities concerned;
- (b) state the closing date for the submission of nominations;
- (c) call for the following information:
 - (i) the full name and address of the body concerned and its constitution or other founding document;
 - (ii) the full name and address of the nominee;
 - (iii) a signed copy of the nominee’s *curriculum vitae*;

- (iv) whether the nominee is a member of the body and, if so, the length of the nominee's membership, and if the nominee is not a member, why the body nominates that person;
 - (v) the body's reasons for considering that the nominee is suitable to be a member of the Board or Committee; and
 - (vi) a declaration by the nominee of his or her willingness to be a member of the Board or Committee.
- (3) The notice or broadcast referred to in subregulation (1)(b)—
- (a) may state the information specified in paragraphs (a), (b) and (c) of subregulation (2);
 - (b) must state at least—
 - (i) the health facility or facilities in respect of which nominations are invited;
 - (ii) the closing date for the submission of nominations;
 - (iii) that the notice calling for nominations and specifying the information to be submitted with the nomination can be viewed on the website of the Western Cape Government and in the *Provincial Gazette*; and
 - (iv) the website address of the Western Cape Government and the date, *Provincial Gazette* number and notice number concerned.

Validity period of nominations

3. For the purposes of filling a vacancy contemplated in section 9(1) of the Act, nominations submitted following the publication of the notices contemplated in regulation 2 are valid for a period of 12 months from the date of submission of the nomination concerned.

Repeal

4. The regulations governing the Submission of Nominations for Membership of Health Facility Boards, published under Provincial Notice 368 of 2001 in *Provincial Gazette* No. 5797 of 2001, are repealed.

Short title

5. These regulations are called the Regulations relating to the Procedures for the Nomination of Members for Appointment to Boards and Committees, 2017.

PROVINSIALE KENNISGEWING

P.K. 99/2017

20 April 2017

**WES-KAAPSE DEPARTEMENT VAN GESONDHEID
WES-KAAPSE WET OP RADE EN KOMITEES VIR GESONDHEIDSFASILITEITE, 2016
(WET 4 VAN 2016)
REGULASIES BETREFFENDE DIE PROSEDURES VIR DIE BENOEMING VAN LEDE
VIR AANSTELLING IN RADE EN KOMITEES, 2017**

Die Provinsiale Minister van Gesondheid is van voorneme om, kragtens artikel 28 van die Wes-Kaapse Wet op Rade en Komitees vir Gesondheidsfasiliteite, 2016 (Wet 4 van 2016), die regulasies uiteengesit in die Bylae te maak.

BYLAE

Uitleg

1. In hierdie regulasies het 'n woord of uitdrukking waaraan 'n betekenis geheg is in die Wet, dieselfde betekenis en beteken—

“**die Wet**” die Wes-Kaapse Wet op Rade en Komitees vir Gesondheidsfasiliteite, 2016 (Wet 4 van 2016).

Prosedure vir uitnodiging van benoemings vir lidmaatskap van Raad of Komitee

2. (1) Voordat lede in 'n Raad of Komitee aangestel word ingevolge artikel 5(1)(a) of 6(1)(b) van die Wet, na gelang van die geval, moet die Provinsiale Minister—

- (a) 'n kennisgewing in die *Provinsiale Koerant* publiseer;
- (b) minstens twee uitnodigings publiseer of uitsaai deur een of meer van die volgende mediums:
 - (i) 'n kennisgewing in 'n gedrukte publikasie in algemene omloop in die gebied waarin die betrokke gesondheidsfasiliteit of -fasiliteite geleë is, in die taal wat die meeste in die betrokke gebied gepraat word;
 - (ii) 'n kennisgewing in 'n elektroniese publikasie in algemene omloop in die gebied waarin die betrokke gesondheidsfasiliteit of -fasiliteite geleë is, in die taal wat die meeste in die betrokke gebied gepraat word;
 - (iii) 'n aankondiging op 'n radiostasie wat uitsaai in die gebied waarin die betrokke gesondheidsfasiliteit of -fasiliteite geleë is, in die taal wat die meeste in die betrokke gebied gepraat word; en

(c) 'n kennisgewing op die webwerf van die Wes-Kaapse Regering publiseer, wat liggame uitnoui wat verteenwoordigend van die gemeenskap of gemeenskappe is wat deur die tersaaklike gesondheidsfasiliteit of -fasiliteite bedien word, om binne 'n tydperk van minstens 21 dae vanaf die datum van die kennisgewing benoemings in te dien vir lidmaatskap van die betrokke Raad of Komitee.

(2) Die kennisgewing en uitnodiging wat benoemings aanvra, bedoel in subregulasie (1)(a) en (c), moet—

- (a) die betrokke gesondheidsfasiliteit of -fasiliteite vermeld;
- (b) die sluitingsdatum vir die indiening van benoemings vermeld;
- (c) die volgende inligting aanvra:

- (i) die volle naam en adres van die betrokke liggaam en sy grondwet of ander stigtingsdokument;
 - (ii) die volle naam en adres van die benoemde;
 - (iii) 'n ondertekende afskrif van die benoemde se *curriculum vitae*;
 - (iv) of die benoemde 'n lid van die liggaam is en, indien wel, die lengte van die benoemde se lidmaatskap en, indien die benoemde nie 'n lid is nie, hoekom die liggaam daardie persoon benoem;
 - (v) waarom die liggaam die benoemde as geskik beskou om 'n lid van die Raad of Komitee te wees; en
 - (vi) 'n verklaring deur die benoemde van sy of haar bereidwilligheid om 'n lid van die Raad of Komitee te wees.
- (3) Die kennisgewing of uitsending bedoel in subregulasie (1)(b)—
- (a) kan die inligting wat in paragrawe (a), (b) en (c) van subregulasie (2) bepaal word, vermeld;
 - (b) moet minstens die volgende vermeld:
 - (i) die gesondheidsfasiliteit of -fasiliteite ten opsigte waarvan benoemings aangevra word;
 - (ii) die sluitingsdatum vir die indiening van benoemings;
 - (iii) dat die kennisgewing wat benoemings aanvra en wat die inligting vermeld wat saam met die benoeming ingedien moet word, te sien is op die webwerf van die Wes-Kaapse Regering en in die *Provinsiale Koerant*; en
 - (iv) die betrokke webwerfadres van die Wes-Kaapse Regering en die betrokke *Provinsiale Koerant*-nommer, datum en kennisgewingnommer.

Geldigheidstydperk vir benoemings

3. Vir die doeleindes om 'n vakature beoog in artikel 9(1) van die Wet te vul, is benoemings wat ingedien is na aanleiding van die publikasie van die kennisgewings beoog in regulasie 2 geldig vir 'n tydperk van 12 maande vanaf die datum van indiening van die betrokke benoeming.

Herroeping

4. Die Regulasies vir die Reëling van die Voorlegging van Nominasies vir Lidmaatskap van Gesondheidsfasiliteitsrade, gepubliseer onder Provinsiale Kennisgewing 368 van 2001 in *Provinsiale Koerant* 5797 van 2001, word herroep.

Kort titel

5. Hierdie regulasies heet die Regulasies betreffende die Prosedures vir die Benoeming van Lede vir Aanstelling in Rade en Komitees, 2017.

ISAZISO SEPHONDO

I.S. 99/2017

20 kuEpreli 2017

**ISEBE LEZEMPILO LENTSHONA KOLONI
UMTHETHO IWESTERN CAPE HEALTH FACILITY BOARDS AND COMMITTEES ACT,
2016 (UMTHETHO 4 KA-2016)
IMIMISELO EMALUNGA NEMIGAQO YOKUTYUNJWA KWAMALUNGU AZA
KUNYULELWA KWIIBHODI NEEKOMITI, 2017**

UMphathiswa wezeMpilo wePhondo unenjongo yokwenza imimiselo echazwe kwiShedyuli phantsi kwecandelo 28 loMthetho weeBhodi neeKomiti zamaZiko eMpilo weNtshona Koloni, 2016 (uMthetho 4 ka-2016).

ISHEDYULI**Ingcaciso**

1. Kule mimiselo igama okanye ibinzana elinikwe intsingiselo kulo Mthetho lihlala linaloo ntsingiselo, nokuba—

“**uMthetho**” uthetha uMthetho weeBhodi neeKomiti zamaZiko eMpilo weNtshona Koloni, 2016 (uMthetho 4 ka-2016).

Umgaqo olandelwayo ukumema uphakamiso-magama abantu abaza kuba ngamalungu eBhodi neKomiti

2. (1) Ngaphambi kokuba atyunjelwe kwiBhodi nakwiKomiti amalungu ngokwecandelo 5(1)(a) okanye 6(1)(b) loMthetho, nokuba yeyiphi kwezo, uMphathiswa wePhondo kufuneka—

- (a) akhuphe isaziso kwiGazethi yePhondo;
- (b) akuphe okanye apapashe izimemo zotyumbo ezimbini ubuncinane, ngejelo leendaba elinye okanye amaninzi kula alandelayo:
 - (i) isaziso esibhaliweyo esiza kusasazwa kulo mmandla apho kukho khona amaziko ezimpilo ekubhekiswa kuwo;
 - (ii) isaziso esiza kupapashwa ngekhompyutha kulo mmandla apho kukho khona amaziko ezimpilo ekubhekiswa kuwo, sibe ngeelwimi ezithethwayo kuloo mmandla;
 - (iii) isibhengezo kumajelo osasazo aloo mmandla afana neerediyo apho kukho khona amaziko ezimpilo ekubhekiswa kuwo, sibe ngeelwimi ezithethwayo kuloo mmandla; kwaye

(c) kupapashwe isaziso nakwi-website kaRhulumente weNtshona Koloni, emema ummeli wamaqumrhu oluntu okanye eendawo zoluntu elisebenzela lona iziko lempilo elichaphazelekayo okanye amaziko empilo achaphazelekayo ukuba angenise amagama aphakanyisiweyo obulungu kwiBhodi okanye kwiKomiti echaphazelekayo kwisithuba seentsuku ezingaphantsi kwezingama-21 ukususela ngomhla wokukhutshwa kwesaziso.

(2) ISaziso nesimemo sotyumbo ekubhekiselelwa kuso kummiselwana (1)(a) naku-(c) siya—

- (a) kuchaza iziko lempilo okanye amaziko empilo achaphazelekayo;
- (b) kuchaza umhla wokuvala ukungeniswa kwamagama aphakanyisiweyo;
- (c) nazo zonke ezi nkukacha zilandelayo:

- (i) igama elipheleleyo nedilesi yequmrhu elichaphazelekayo, umgaqo-siseko okanye olunye uxwebhu oluchaza ngokusekwa kwequmrhu
 - (ii) igama elipheleleyo nedilesi yomntu otyunjwayo;
 - (iii) ikopi ye-*curriculum vitae* yomntu otyunjwayo;
 - (iv) ukuba umntu otyunjwayo ulilungu lequmrhu kuze, ukuba kunjalo, kuchazwe ubungakanani bexesha lobulungu lomntu otyunjwayo, kwanokuba xa umntu otyunjwayo engelolungu, kutheni iqumrhu limtyumba loo mntu;
 - (v) izizathu zequmrhu ezibangela ukuba abe umntu otyunjwayo ukulungele ukuba lilungu leBhodi okanye leKomiti; kananjalo
 - (vi) nesingqinisiso esenziwa ngumntu otyunjwayo sokulungela ukuba lilungu leBhodi okanye leKomiti.
- (3) Isaziso okanye usasazo ekubhekiswa kulo kwicandelwana (1)(b)—
- (a) singachaza iingcombolo ezicaciswe kwimihlathi (a), (b) no-(c) wommiselwana (2);
 - (b) simele sichaze—
 - (i) iziko okanye amaziko ezempilo ekwenziwe kuwo izimemo zotyumbo;
 - (ii) umhla wokuvula kokungeniswa kwamagama atyunjiweyo;
 - (iii) isaziso esimema ukuphakanyiswa kwamagama nokucacisa iingcombolo singabonwa kwiwebhusayithi kaRhulumente weNtshona Koloni kwiGazethi yePhondo; kunye
 - (iv) nakwidilesi yewebhusayithi kaRhulumente weNtshona Koloni kunye nomhla, inombolo yeGazethi yePhondo ngokunjalo nenombolo yesaziso eso.

Ixesha elimiselweyo lophakamiso-magama

3. Ngokwale njongo ugcwaliso lwesithuba esichazwe kwicandelo 9(1) loMthetho, amagama abantu aphakanyisiweyo angenisiweyo emva kokukhutshwa kwezaziso ezichazwe kummiselo 2 lusikelwa isithuba seenyanga ezi-12 ukususela ngomhla wokungeniswa kwamagama aphakanyisiweyo.

UkuRhoxiswa

4. Imimiselo yokulawula *iRegulations governing the Submission of Nominations for Membership of Health Facility Boards*, elipapashwe phantsi kweSaziso sePhondo 368 sika 2001 kwiGazethi yePhondo engunombolo 5797 ka-2001, siyarhoxiswa.

ISihloko esifutshane

5. Le mimiselo ibizwa ngokuba yiMimiselo ePhathelelene neMigaqo yokuTyunjelwa kwaMalungu kwiiBhodi nakwiiKomiti, 2017.