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Regulations Relating to the Financial Governance of Health Facility Boards and Committees, 2017

Provincial Notice 217 of 2017

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

1. Interpretation

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

2. Application of Chapter

This Chapter applies to Boards.

3. Election and composition of finance committee

(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.

(4) A Board that consists of eight members or less may submit a fully motivated request to the Head of Department to deviate from—

(a) the minimum number of members contemplated in subregulation (2);

(b) the quorum requirements contemplated in subregulation (3).

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

4. Mandate and recommendations of finance committee

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

(a) making recommendations to the Board about procurement of services to best advantage to 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.

5. Authority for signing of cheques and authorisation of EFTs

(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 consist of—

(a) a member contemplated in section 5(1)(a) or 5(1)(b) of the Act; and

(b) a member contemplated in section 5(1)(c), (d), (e) or (f), 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

6. Application of Chapter

This Chapter applies to Boards.

7. Content and format of annual financial statements

(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.

8. Finalisation of annual financial statements

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

9. Application of Chapter

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

10. Audit of annual financial statements

(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.

11. Boards exempt from audits

(1) A Board which 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.

12. Investigation, *ad hoc* audit and submission of information

(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.

13. Tabling of audit reports

(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.

14. Financial examination applicable to Committees

(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

15. Application of Chapter

This Chapter applies to Boards.

16. Responsibility for asset management

(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.

17. Immovable property

A Board may only accept or dispose of immovable property—

(a) after consultation with the Head of Department of Transport and Public Works; and

(b) with the agreement of the Head of Department.

Chapter 5
Loans, guarantees, leases and other commitments

18. Application of Chapter

This Chapter applies to Boards.

19. General

(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.

20. Lease transactions

(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

21. Application of Chapter

This Chapter applies to Boards.

22. Establishment of trust by Board and trust deed

(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.

23. Donations received from trust

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

Chapter 7
Investment of funds

24. Application of Chapter

This Chapter applies to Boards.

25. Investment of funds

(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 on 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.

26. Declaration of personal interests

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.

27. Funds invested on behalf of Committee

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

28. Application of Chapter and general

(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.

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

(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.

30. Shareholding by Board

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.

31. Personnel costs of Board

(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

32. Application of Chapter

This Chapter applies to Boards.

33. Responsibility to table annual budget

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.

34. Contents of annual budget

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

35. Application of Chapter

This Chapter applies to Boards.

36. Responsibility of Chairperson

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

37. Expenditure to be approved by Board

(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 (5) 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.

38. Payment by Board on behalf of Committee

(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).

39. Payments and vouchers

(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.

40. Orders and order forms

(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 which 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 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

41. Application of Chapter

This Chapter applies to Boards.

42. Sound cash management

(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.

43. Current account and responsible persons

(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.

44. Private money, private bank accounts and cashing private cheques

(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.

45. Receipts

(1) Every Board must have at its disposal a receipt book which 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).

46. EFT into bank account of Board

(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.

47. Allocation of donations

(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.

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

(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.

49. Cash withdrawals and deposits

(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 which 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.

50. Cheques

(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.

51. Paid cheques received

(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.

52. Reissue of cheques

(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.

53. Petty cash

(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 which 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.

54. EFTs by Boards

(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

55. Application of Chapter

This Chapter applies to Boards.

56. Availability of financial information and safe custody

(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.

57. Changes to financial systems

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.

58. Control accounts and bookkeeping

(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.

59. Examination of records

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

60. Application of Chapter

This Chapter applies to Committees.

61. Expenditure by Committee

(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, 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 by 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.

62. Orders and order forms

(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 and which 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.

63. Receipt, banking and withdrawal of money

(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 depositing 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 must be 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.

64. Receipts

(1) Every Committee must have at its disposal a receipt book which 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).

65. Checking of monies

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

66. Petty cash

(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) and 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.

67. Basic accounting records

(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

68. Application of Chapter

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

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

(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 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.

70. Tariffs applicable

(1) The tariff applicable to reimbursements—

(a) for transport expenses contemplated in section 25(1)(a) and 25(4) 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).

71. Advances and reimbursement of transport expenses in respect of Committees

(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 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

72. Application of Chapter

This Chapter is applicable to Boards and Committees.

73. Granting of gifts, donations and sponsorships by Board or Committee

(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.

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

(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.

75. Identity of donors and sponsors

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

76. Raising funds

(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.

77. Affiliated bodies linked to health facilities

(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 of claims and losses

78. Application of Chapter

This Chapter applies to Boards and Committees.

79. Responsibility of Chairperson

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.

80. Obligation to report

(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.

81. Recovery of losses

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.

82. Damages through criminal acts or omissions

(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.

(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.

(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.

83. Damages caused by former members, employees and officials

(1) The obligations to report contemplated in regulation 80(1) and 82(1) applies regardless of whether the member, employee or official believed to be responsible for the unauthorised expenditure, fruitless or wasteful expenditure or criminal act or omission is still a member, in the employ of the Board or rendering assistance to the Board, or in the employ of the Department.

(2) The obligation to take all reasonable steps to recover the losses or damages contemplated in regulation 81 and 82(2) and (3) applies regardless of whether the member, employee or official believed to be responsible for the unauthorised expenditure, fruitless or wasteful expenditure or criminal act or omission is still a member, in the employ of the Board or rendering assistance to the Board, or in the employ of the Department.

Chapter 17
Financial misconduct

84. Application of Chapter

This Chapter applies to Boards and Committees.

85. Financial misconduct by member, employee or official

(1) A member, employee or official commits an act of financial misconduct if the member, employee or official concerned 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.

86. Financial misconduct procedures

(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 subregulations (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.

87. Criminal proceedings

(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.

88. Reporting on disciplinary and criminal proceedings

(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
Miscallaneous

89. Repeal

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.

90. Short title

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 interasts

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 Memebr

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: