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Administrateurskennisgewing

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REGULASIES BETREFFENDE SKOOLFONDSE EN DONASIES AAN 'N SKOOL

Ingevolge artikels 40 en 121 van die Onderwysordonnansie, 1953 (Ordonnansie 29 van 1953) —

- (a) maak die Administrateur hierby die regulasies soos in die Bylae hierby uiteengesit; en
- (b) herroep die Administrateur hierby die Regulasies insake Skoolfondse en Donasies aan 'n Skool, afgekondig by Administrateurskennisgewing 189 van 9 Februarie 1972.

BYLAE

REGULASIES BETREFFENDE SKOOLFONDSE EN DONASIES AAN 'N SKOOL

Woordomskrywing

1. In hierdie Regulasies, tensy uit die samehang anders blyk, beteken

“adjunk-hoof” iemand in 'n pos van adjunk-hoofonderwyser by 'n openbare skool aangestel;

“bestuursraad” die bestuursraad ingevolge artikel 33 van die Ordonnansie vir 'n openbare skool ingestel;

“boekjaar” die tydperk wat strek vanaf 1 Januarie tot 31 Desember van dieselfde jaar;

“departementshoof” iemand in 'n pos van departementshoof by 'n openbare skool aangestel;

“die Ordonnansie” die Onderwysordonnansie, 1953 (Ordonnansie 29 van 1953);

“finansiële komitee” die finansiële komitee ingevolge artikel 40(1)(f) van die Ordonnansie by 'n openbare skool ingestel;

“hoof” iemand in 'n pos van hoofonderwyser by 'n openbare skool aangestel of, in sy afwesigheid, iemand ingevolge artikel 78 van die Ordonnansie aangestel om die pos in 'n tydelike hoedanigheid te vul;

“jaar” die tydperk wat strek vanaf 1 Januarie tot 31 Desember van dieselfde jaar;

“senior adjunk-hoof” iemand in 'n pos van senior adjunk-hoofonderwyser by 'n openbare skool aangestel;

“skoolfonds” die fonds ingevolge artikel 6(dA) van die Ordonnansie by 'n openbare skool ingestel;

Administrator's Notice

Administrator's Notice 551 26 March 1986

REGULATIONS RELATING TO SCHOOL FUNDS AND DONATIONS TO A SCHOOL

The Administrator, in terms of the provisions of sections 40 and 121 of the Education Ordinance, 1953 (Ordinance 29 of 1953) —

- (a) hereby makes the regulations as set out in the Schedule hereunder; and
- (b) hereby repeals the regulations promulgated under Administrator's Notice 189 of 9 February 1972.

SCHEDULE

REGULATIONS RELATING TO SCHOOL FUNDS AND DONATIONS TO A SCHOOL

Definitions

1. In these Regulations, unless inconsistent with the context —

“deputy principal” means a person appointed to a post of deputy principal teacher at a public school;

“financial committee” means a financial committee established in terms of section 40(1)(f);

“financial year” means the period of time stretching from 1 January to 31 December of the same year;

“head of department” means a person appointed to a post of head of department at a public school;

“management council” means the management council established for a public school, in terms of section 33 of the Ordinance;

“principal” means a person appointed to a post of principal teacher at a public school, or in his absence, someone appointed in terms of section 78 of the Ordinance to fill the post in a temporary capacity;

“school fund” means the fund established at a public school in terms of section 6(dA) of the Ordinance;

“senior deputy principal” means a person appointed to a post of senior deputy principal teacher at a public school;

“the Ordinance” means the Education Ordinance, 1953 (Ordinance 29 of 1953);

“year” means the period of time stretching from 1 January to 31 December of the same year,

en het enige ander woord of uitdrukking die betekenis wat in die Ordonnansie daaraan geheg word.

Bestuur van skoolfonds

2.(1) Ingevolge artikel 40(1)(f) word die finansiële komitee jaarliks saamgestel en bestaan uit —

- (a) die hoof van die betrokke skool as voorsitter;
- (b) een persoon wat —
 - (i) die senior adjunk-hoof van die betrokke skool is;
 - (ii) die adjunk-hoof van die skool is;
 - (iii) die departementshoof van die skool is, waar daar geen pos van adjunk-hoof bestaan nie; of
 - (iv) 'n lid van die onderwyspersoneel van die skool en deur die hoof aangewys is, waar daar geen van bogenoemde poste bestaan nie:
Met dien verstande dat waar daar by die skool meer as een pos van —
 - (aa) adjunk-hoof bestaan;
 - (bb) departementshoof bestaan en daar geen pos van adjunk-hoof bestaan nie,
 die hoof die persoon aanwys

(c) 'n verdere 2 lede van die bestuursraad deur die bestuursraad aangewys;

(d) 2 ouers van die skool wat nie lede van die bestuursraad is nie en deur die ouers gekies word; en

(e) waar 'n skool oor meer as vyf onderwysposte beskik, 'n lid van die onderwyspersoneel van die skool wat jaarliks deur die onderwyspersoneel gekies word.

(2) Die voorsitter het 'n gewone sowel as 'n beslissende stem.

(3) Waar —

(a) 'n lid van die finansiële komitee in regulasie 2(1)(c) of (d) beoog om enige rede ophou om lid van die finansiële komitee te wees, kies die bestuursraad/ouers 'n persoon om die vakature te vul;

(b) die lid van die onderwyspersoneel in subregulasie (1)(e) beoog om enige rede ophou om lid van die finansiële komitee te wees, kies die onderwyspersoneel een uit hul geledere om die vakature aan te vul.

(4) Die Direkteur kan 'n lid van die finansiële komitee om goeie en voldoende redes van sy amp onthef.

(5) Die Direkteur kan te eniger tyd 'n finansiële komitee ontbind of die ander stappe doen wat hy goedvind, indien hy daarvan oortuig is dat die komitee sy magte onbehoorlik uitgeoefen het.

(6) 'n Meerderheid van die lede van die finansiële komitee vorm 'n kworum.

(7) Behoudens die bepalings van hierdie Regulasies, kan die finansiële komitee sy eie prosedure reël, maar moet minstens eenkeer per termyn vergader.

(8) Die voorsitter bepaal 'n datum, tyd en plek vir die hou van 'n vergadering van die finansiële komitee.

(9) Notule moet van elke vergadering gehou word.

and any other word or expression shall have the meaning assigned thereto in the Ordinance.

Administration of School Fund

2.(1) In terms of section 40(1)(f) of the Ordinance a financial Committee shall be annually constituted and shall consist of —

- (a) the principal of the school as chairman;
- (b) one person who shall be —
 - (i) the senior deputy principal of the school concerned;
 - (ii) the deputy principal of the school;
 - (iii) the head of department of the school, where no post of deputy principal exists; or
 - (iv) a member of the teaching staff of the school, designated by the principal, where none of the above posts exist:

Provided that at a school where more than one post of —

(aa) deputy-principal exists;

(bb) head of department exists and no post of deputy principal exists,

the person shall be designated by the principal:

(c) a further 2 persons of the management council designated by the management council;

(d) 2 parents of the school who are not members of the management council and are elected by the parents; and

(e) where the school has to its disposal more than five teaching posts, a member of the teaching staff of the school who shall be elected annually by the teaching staff.

(2) The chairman has a deliberative as well as a casting vote

(3) where —

(a) a member of the finance committee as contemplated in regulation 2(1)(c) or (d) for any reason ceases to be a member of the finance committee, the management council/parents shall elect a person to fill the vacancy;

(b) a member of the teaching staff as contemplated in subregulation (1)(e) for any reason ceases to be a member of the finance committee, the teaching staff shall elect one of their rank to fill the vacancy.

(4) The Director may for good and sufficient reasons remove a member of the financial committee from office.

(5) The Director may at any time dissolve a financial committee or take such other steps as he deems fit if he is satisfied that the committee has improperly exercised its powers.

(6) A majority of the members of the financial committee shall form a quorum.

(7) Subject to the stipulations of these Regulations, the finance committee may regulate its own procedure but it shall meet at least once in a term.

(8) The chairman shall decide upon a date, time and place for a meeting of the finance committee to be held.

(9) Minutes of meetings shall be kept.

(10) 'n Regsgeding kan slegs met die goedkeuring van die Direkteur deur 'n skoolfonds ingestel of verdedig word.

Bydraes en insameling

3.(1) Alle bydraes tot die skoolfonds is vrywillig.

(2) Die inkomste van die skoolfonds bestaan uit —

- (a) bydraes deur of namens elke leerling;
- (b) winste op die verkoop van snoeperye en skryfbehoeftes in 'n snoepwinkel;
- (c) gelde verkry uit basaars, konserte of ander funksies; en
- (d) bemakings, donasies of enige ander gelde ontvang ten behoeve van die skoolfonds.

(3) Die bedrag van die bydraes in subregulasie (2)(a) beoog, word deur die bestuursraad bepaal en oorskry nie R20 per jaar per leerling nie, in die geval van 'n leerling aan wie primêre onderwys verskaf word, of R40 per jaar per leerling nie, in die geval van 'n leerling aan wie sekondêre onderwys verskaf word: Met dien verstande dat indien die bestuursraad nie kan ooreenkom in verband met die bedrag nie, die saak voorgelê word aan die Direkteur wat die bedrag bepaal, en die bedrag aldus bepaal, is finaal.

(4) Behoudens die bepalinge van subregulasie (3), kan die bestuursraad na raadpleging met die ouers op 'n ouervergadering wat vir die doel belê word, die ouers versoek om vrywillig meer as die bydraes en subregulasie (2)(a) beoog, te betaal.

(5) Geen persoon, organisasie of liggaam samel gelde in naam van of ten behoeve van 'n openbare skool in sonder die skriftelike toestemming van die hoof nie, en waar sodanige toestemming verleen is, moet die gelde onverwyld in die skoolfonds inbetaal word. In gevalle waar fondse oor 'n tydperk ingesamel word vir 'n bepaalde projek of doel word die fondse in die skoolfonds inbetaal en in die boeke as sodanig aangetoon.

(6) Geen leerlinge word gebruik om fondse deur middel van lyste by lede van die publiek in te samel nie.

Uitgawes

4.(1) Aan die begin van elke boekjaar lê die voorsitter namens die finansiële komitee 'n gespesifiseerde begroting van verwagte inkomste en uitgawes van die skoolfonds vir die komende jaar vir goedkeuring aan die bestuursraad voor.

(2) Geen uitgawes bo R150 waarvoor nie in die begroting voorsiening gemaak is nie, word sonder die voorafverkreë goedkeuring van die finansiële komitee aangegaan nie.

(3) Die skoolfonds word nie aangewend vir die persoonlike voordeel van enige personeelid of werknemer van die skool nie.

(4) Die finansiële komitee tree nie as agent op vir die koop of verkoop van enige item nie.

(5) Geen artikel of item word volgens die huurkoopstelsel aangekoop nie.

(6) Opvraging van geld uit die rekening in regulasie 6(10) beoog, geskied slegs onder die handtekening van beide die voorsitter en 'n lid van die bestuursraad kragtens regulasie 2(1)(c) aangewys.

(7) Niemand doen vir eie gewin aankope in naam van die skoolfonds nie.

(10) A legal proceeding may be defended or instituted by a school fund only with the approval of the Director.

Contributions and collections

3.(1) All contributions to the school fund shall be voluntary.

(2) The income of the school fund shall consist of —

- (a) contributions by or on behalf of each pupil;
- (b) profits on the sale of snacks and stationery at a tuck shop;
- (c) moneys obtained from bazaars, concerts and other functions; and
- (d) bequests, donations or any other moneys received in favour of the school fund.

(3) The amount of the contributions contemplated in subregulation (2)(a) shall be determined by the management council and shall not exceed R20 per year per pupil in the case of a pupil who receives primary education, or R40 per year per pupil in the case of a pupil who receives secondary education: Provided that if the management council does not reach agreement on the amount, the matter shall be referred to the Director who shall determine the amount and the amount so determined shall be final.

(4) Subject to the stipulation of subregulation (3), the management council after consultation with the parents at a meeting of parents convened for the purpose may request the parents voluntarily to pay more than the maximum amount contemplated in subsection 2(a).

(5) No person, organisation or body shall raise any funds in the name of or on behalf of a public school without the written consent of the principal, and where such consent has been granted, such moneys shall be paid into the school fund without delay.

In cases where funds are raised over a period of time for a specific project or purpose, the funds shall be paid into the school fund and shown in the books of account as such.

(6) No pupils shall be used to raise funds by means of lists, sale of tickets, and so forth from members of the public.

Expenditure

4.(1) At the beginning of each financial year the chairman on behalf of the financial committee shall submit a specified estimate of anticipated income and expenditure for the coming year to the management council for their approval.

(2) No expenditure in excess of R150 for which no provision has been made in the estimates shall be incurred without the prior permission of the financial committee having been obtained.

(3) School fund moneys shall not be used for the personal benefit of any individual member of staff or employee of the school.

(4) The financial committee shall not act as agent for the buying or selling of any item.

(5) No article or item shall be purchased on the hire-purchase system.

(6) Withdrawal of moneys from the account contemplated in subregulation 6(10) shall take place only under the signature of both the chairman and a member of the management council designated in terms of section 2(1)(c).

(7) No person shall make purchases in the name of the school fund for personal gain.

(8) Alle uitgawes word gestaaf deur fakture of gesertifiseerde eise, hierna bewysstukke genoem, en word onverwyld te boek gestel.

(9) Bewysstukke word genommer en vir agt jaar na ouditering op so 'n wyse bewaar dat hulle te eniger tyd maklik opgespoor kan word.

(10) Waar 'n bewysstuk in enige opsig gebrekkig is of verlore of vernietig is, kan die Direkteur, indien hy tevrede is met die verduideliking van die verantwoordelike persoon, magtiging verleen dat die bewysstuk nie vir oudit-doeleindes beskikbaar gestel hoef te word nie.

Boekhouding

5.(1) Die hoof is verantwoordelik vir die algemene beheer oor alle rekeningaangelykthede betreffende die skoolfonds asook vir —

- (a) die hou van rekeninge waarin besonderhede van alle ontvangste en uitgawes aangeken word; en
- (b) die veilige bewaring van alle rekeninge, bewysstukke en ander dokumente wat daarop betrekking het.

(2) Die Bestuursraad stel jaarliks iemand wat ingevolge die Wet op Openbare Rekenmeesters en Ouditeurs, 1951 (Wet 51 van 1951), as 'n rekenmeester en ouditeur geregistreer is, aan om die rekeninge van die skoolfonds te ouditeer, tensy die Direkteur op aansoek vooraf goedkeuring verleen vir die aanstelling van iemand wat nie aldus geregistreer is nie en nie 'n lid van die onderwyspersoneel, die bestuursraad of die finansiële komitee van die betrokke skool is nie: Met dien verstande dat die rekeninge te enigertyd op versoek van die Direkteur deur die Provinsiale Ouditeur of iemand deur die Direkteur daartoe gemagtig, geouditeer mag word.

(3) Waar die Bestuursraad besluit om iemand wat nie as 'n rekenmeester en ouditeur geregistreer is nie soos in subregulasie (2) beoog, aan te stel om die rekeninge van die skoolfondse te ouditeer, verstrek hy wanneer hy aansoek doen om die goedkeuring van die Direkteur, die redes vir sy besluit en die naam van so iemand.

(4) Alle rekeninge, bewysstukke en ander dokumente wat daarop betrekking het sowel as 'n afdruk van hierdie Regulasies en die notule van die vergaderings van die finansiële komitee, word aan die persoon wat die rekeninge ouditeer, beskikbaar gestel.

(5) Die ouditeur doen verslag aan die bestuursraad of —

- (a) behoorlike boeke en rekords gehou is;
- (b) die finansiële toestand soos in die balansstaat weerspieël 'n ware en juiste weergawe van die finansiële posisie van die skoolfonds is;
- (c) die bepalinge van hierdie regulasies wat betrekking het op die transaksies van die skool soos in sy rekenings en rekords geopenbaar, nagekom is;
- (d) al sy vereistes en aanbevelings as ouditeur nagekom en uitgevoer is;
- (e) die dokumente in subregulasie (4) beoog tot sy beskikking gestel was; en
- (f) enige leemtes of versuim tydens ouditering aan die lig gekom het.

(6) Die —

- (a) staat van ontvangste en betalings en balansstaat, beide deur die ouditeur gesertifiseer; en

(8) All expenditures shall be substantiated by invoices or certified claims and shall be placed on record without delay.

(9) Vouchers shall be numbered and stored for eight years following an audit in such a way that they may be easily located at any time.

(10) Where a voucher of expenditure is in any way deficient or lost or destroyed, the Director may, if he is satisfied with the explanation of the person responsible, order that the submission of the vouchers be dispensed with for purposes of the audit.

Accounting

5.(1) The principal shall be responsible for the general control of all accounting matters relating to the school fund, as well as for —

- (a) the keeping of books of account wherein particulars of all receipts and expenditure shall be recorded; and
- (b) the safe custody of all books of account, vouchers and other documents relating thereto.

(2) The management council shall appoint annually a person registered as an auditor in terms of the Public Accounts' and Auditors' Act, 1951 (Act 51 of 1951) to audit the books of account of the school fund, unless the Director gives prior approval for the appointment of a person who is not so registered and is not a member of the teaching staff, the management council or the financial committee of the school concerned: Provided that the books of account may at any time at the request of the Director be audited by the Provincial Auditor or a person authorized thereto by the Director.

(3) Where the management council decides to appoint a person who is not registered as an accountant and auditor as contemplated in subregulation (2) to audit the books of account of the school fund, the committee shall furnish reasons for its decision and the name of the person when it applies for the approval of the Director.

(4) All books, accounts and supporting vouchers, as well as these Regulations and the minutes of the meetings of the financial committee, shall be made available to the person who audits the books of the committee.

(5) The auditor shall report to the management council on whether —

- (a) proper books and records have been kept;
- (b) the financial position as reflected in the balance sheet is a true and correct reflection of the financial position of the school fund;
- (c) the provisions of these regulations, concerning the transactions of the school fund as revealed in its accounts and records, have been complied with; and
- (d) all his requirements and recommendations as auditor have been complied with and put into execution;
- (e) the documents contemplated in subregulation (4) were placed at his disposal;
- (f) any deficiency or neglect was revealed during the audit.

(6) The —

- (a) statement of revenue and payments and a balance sheet, both certified by the auditor; and

(b) verslag in subregulasie (5) beoog, wat betrekking het op 'n bepaalde boekjaar word nie later nie as die einde van die eerste skooltermyn van die daaropvolgende jaar deur die hoof voorgelê aan —

- (i) die bestuursraad en die ouers; en
- (ii) die Direkteur.

(7) Die lede in regulasie 2(1)(c) beoog, doen een keer per skooltermyn aan die bestuursraad verslag ten opsigte van die aangeleentehede betreffende die skoolfonds wat die bestuursraad vereis.

Invordering en beheer oor inkomste

6.(1) Elke bedrag wat ontvang en alle gelde wat ingevorder word, word onverwyld in rekening gebring deur die uitreiking van 'n genommerde kwitansie wat in numerieke orde in die kasboek te boek gestel word.

(2) Die persoon verantwoordelik vir die uitreiking van 'n kwitansie in subregulasie (1) beoog, dui die aard van die betalings daarop aan asook die doel waarvoor die geld betaal is en waar per tjek betaal word, word die naam van die trekker daarop vermeld.

(3) Alle kwitansies word in ink uitgemaak en deur middel van deurslagpapier op 'n duplikaatbladsy gedupliseer.

(4) Geen verandering mag aangebring word op 'n uitgereikte kwitansie nie en indien 'n kwitansie foutief uitgereik is, word sodanige kwitansie onmiddellik gekanselleer en 'n ander kwitansie in die plek daarvan uitgereik.

(5) Wanneer dit nodig is om 'n kwitansie te kanselleer, moet die woord "GEKANSELLEER" met ink op die oorspronklike bladsy en duplikaatbladsy aangebring word, waarna sodanige bladsye in veilige bewaring gehou moet word.

(6) Geen —

(a) bankwissel, tjek, poswissel, posorder of reistjek ten opsigte waarvan 'n kwitansie nie soos in subregulasie (1) beoog, uitgereik is nie;

(b) bankwissel, tjek, poswissel of posorder ten opsigte waarvan 'n kwitansie soos in subregulasie (1) beoog, uitgereik is, mag, in die mate waarin die bedrag daarvan meer is as die bedrag waarvoor die kwitansie uitgereik is,

mag kontant vervang of as kontant behandel word nie.

(7) 'n Rekord van kwitansieboeke waarin besonderhede voorkom van alle kwitansieboeke ontvang en uitgereik, word bygehou in 'n register van vorms met 'n potensiële waarde deur 'n beampte wat nie kwitansies namens die skoolfonds uitreik nie, en hy hou ook die reserwevoorraad kwitansies in veilige bewaring.

(8) Net een kwitansieboek wat vir onmiddellike gebruik benodig word, word uitgereik en erkenning van ontvangs daarvan in die register in subregulasie (7) beoog, word onmiddellik by uitreiking verkry van die persoon aan wie dit uitgereik word.

(9) Wanneer 'n kwitansieboek in subregulasie (8) beoog, nie in gebruik is nie, word dit in veilige bewaring gehou deur die beampte aan wie dit uitgereik is.

(10) Gelde ontvang word onverwyld op naam van die skool in 'n rekening by een handelsbank gestort.

(11) Gelde gedeponeer wat nie vir onmiddellike behoeftes benodig word nie, kan belê word teen rente by 'n poskantoor, bouvereniging, geregistreerde bankin-

(b) the report contemplated in subregulation (5), which has reference to a specific financial year shall be submitted by the principal, not later than the end of the first school term of the following year, to

- (i) the management council and the parents; and
- (ii) the Director.

(7) The members contemplated in regulation 2(1)(c) shall report once in a school term to the management council in respect of matters concerning the school fund as required by the management council.

Collection of and control over income

6.(1) All moneys collected shall be charged without delay through the issuing of a numbered receipt, which shall be numerically placed on record in the cash book.

(2) The person responsible for the issuing of school fund receipts contemplated in subregulation (1) shall indicate the nature of payment thereon, as well as the purpose for which the payment has been made and, where payment is made by cheque, the name of the drawer shall be indicated.

(3) All receipts shall be made out in ink and the copy thereof shall be a carbon copy.

(4) No amendments shall be made on a receipt which is issued and, if a receipt has been incorrectly issued, such receipt shall immediately be cancelled and another receipt issued in place thereof.

(5) When a receipt has to be cancelled, the word "CANCELLED" shall be written in ink on the original and on the copy thereof, after which such receipts and copies thereof shall be kept in safe custody.

(6) No —

(a) bank draft, cheque, money order, postal order or travellers' cheque for which a receipt as contemplated in subregulation (1) has not been issued, shall

(b) bank draft, cheque, money order or postal order for which a receipt as contemplated in subregulation (1) has been issued shall, to the extent that the amount for which it has been made out exceeds the amount for which it is issued,

take the place of cash or be treated as cash.

(7) A record of receipt books on which details of all receipt books issued and received appear shall be kept in a register of forms with face value by an official other than the official who issues receipts in the name of the school fund, and this official shall also keep the reserve stock of receipts in safe custody.

(8) Only one receipt book which is needed for immediate use shall be issued and acknowledgement of receipt thereof in the above register as contemplated in subregulation (7) shall be obtained immediately from the official to whom the receipt book has been issued.

(9) When a receipt book contemplated in subregulation (8) is not in use it shall be kept in safe custody by the official to whom it is issued.

(10) Moneys received shall be deposited without delay in the name of the school in an account at one commercial bank.

(11) Moneys not required for immediate needs, which are deposited may be invested at interest at a post of-

rigting of by enige ander inrigting deur die Direkteur goedgekeur.

(12) Die naam van die skool wat gekrediteer word, word duidelik deur middel van 'n rubberstempel aangedui op die keersy van alle tjeks of ander verhandelbare dokumente, uitsonderd banknote, wat in die betrokke skool se bankrekening gedeponeer word.

(13) Die naam van die trekker, die kwitansienommer uitgereik en die bedrag van elke tjek wat by 'n deposito ingesluit word, word op die inlegstrokie of 'n lys daaraan geheg, aangedui, en die getal en totale waarde van posorders en poswissels word afsonderlik op die inlegstrokie aangeteken.

(14) Wanneer 'n gedishonoreerde tjek geherdeponeer word of kontant of 'n nuwe tjek ter vervanging daarvan ontvang word, word geen kwitansie uitgereik nie, maar word die herdeposito op 'n afsonderlike inlegstrokie, duidelik gemerk "herdeposito", gemaak.

(15) Waar daar 'n tekort in die kontant aan die lig kom, word die bedrag onmiddellik deur die persoon wat belas is met die bewaring en verantwoording van gelde wat ontvang word, inbetaal en word 'n gepaste aantekening in die betrokke rekeningboek gemaak: Met dien verstande dat indien die finansiële komitee van oordeel is dat die persoon nie vir die tekort aanspreeklik gehou behoort te word nie, daarmee ooreenkomstig die bepalings van regulasie 7 gehandel word.

(16) Waar daar enige surplus in kontant ontstaan, word die bedrag onmiddellik deur die persoon verantwoordelik vir die uitreiking van kwitansies deur die uitreiking van 'n kwitansie in rekening gebring.

(17) Minstens een maal elke week gaan die hoof of iemand deur die hoof aangewys wat nie skoolfonds hanteer nie, alle gelde ontvang na om te verseker dat —

- (a) die kontant voorhande korrek is;
- (b) geen geld wat gebank moes gewees het, gehou word nie;
- (c) 'n kwitansie uitgereik is vir elke tjek wat by 'n bankdeposito ingesluit is; en
- (d) die ander voorskrifte in verband met die invordering, bewaring en verantwoording van geld uitgevoer is.

(18) Enige verlies van ongebruikte of gekanselleerde kwitansies en tjeks word onverwyld aan die Direkteur gerapporteer, en indien die verduideliking van die hoof aanneemlik is en daar, sover vasgestel kan word, geen verlies van skoolfondsgeld plaasgevind het nie, kan sodanige kwitansies en tjeks met die goedkeuring van die Direkteur afgeskryf word.

(19) Enige verlies van duplikaatbladsye van kwitansies word aan die Direkteur gerapporteer, en indien die verduideliking van die Hoof aanneemlik is en dit gestaaf is deur 'n sertifikaat dat die geld waarop die duplikaatbladsye betrekking het behoorlik verantwoord is, kan die Direkteur magtiging verleen dat sodanige bladsye nie vir ouditdoeleindes beskikbaar gestel hoef te word nie.

(20) Die kasboek word maandeliks gebalanseer, met die bankstaat gerekonsilieer en aan die hoof vir kontrole voorgelê.

Procedure in verband met verliese

7.(1) Behoudens die bepalings van regulasie 6(15), word enige verlies van skoolfondsgelde of ander bates

fiſie, building society, registered banking institution or at any other institution approved by the Director.

(12) The name of the school to be credited shall be clearly indicated by means of a rubber stamp on the reverse side of all cheques or other negotiable documents, excluding banknotes, which are deposited in the bank account of the school concerned.

(13) The name of the drawer, the receipt number issued and the amount of each cheque included in a deposit shall be indicated on the deposit slip, or a list attached thereto, and the number and total value of postal orders and money orders shall be entered separately on the deposit slip.

(14) When a dishonoured cheque is re-deposited or cash or a new cheque as replacement thereof is received, no receipt shall be issued, but the re-deposit shall be made on a separate deposit slip, clearly marked "re-deposit".

(15) Where a cash shortfall comes to light, the amount shall be paid in immediately by the person responsible for safe custody, with whom accountability for moneys received rests, and a suitable entry shall be made in the account book concerned: Provided that, should the financial committee be of the opinion that the person concerned cannot be held accountable for the shortfall, it shall be dealt with the terms of the provisions of regulation 7.

(16) Where any surplus in cash occurs the amount shall be accounted as such without delay through the issuing of a receipt by the person responsible for the issuing of receipts.

(17) At least once every week, the principal or a person who is designated by the principal and does not deal with the school funds shall check all moneys received to ensure that —

- (a) the cash on hand is correct;
- (b) no money which should have been deposited is held back;
- (c) a receipt has been issued for every cheque included in a bank deposit; and
- (d) the other directives in connection with the collection, safe custody and accountability of money have been executed.

(18) Any loss of unused or cancelled receipts and cheques shall be reported to the Director without delay and if the explanation of the principal is acceptable and as far as may be ascertained no loss of school funds has occurred, such receipts and cheques may be written off with the approval of the Director.

(19) Any loss of carbon copies of receipts shall be reported to the Director, and if the explanation of the principal is acceptable and is corroborated by a certificate stating that the money to which the carbon copies relate has been properly accounted for, the Director may authorise that such carbon copies need not be submitted for purposes of the audit.

(20) The cash book shall be balanced every month, reconciled with the bank statement, and submitted to the principal for it to be checked.

Procedure in connection with losses

7.(1) Subject to the provisions of regulation 6(15), any loss of school fund moneys or other assets of the

van die skoolfonds onmiddellik deur die hof gerapporteer aan —

- (a) die finansiële komitee en die bestuursraad;
- (b) die Direkteur, tensy —
 - (i) Die verlies nie die bedrag of waarde van R10 oorskry nie;
 - (ii) 'n strafregtelike oortreding na die mening van die hoof nie begaan is nie; en
 - (iii) die verlies deur die persoon wat daarvoor verantwoordelik is, aangesuiwer is,

en wanneer hy aldus rapporteer, verstrek hy volledige besonderhede betreffende die verlies;

(c) die naaste polisiekantoor, indien hy van mening is dat 'n strafregtelike oortreding begaan is.

(2) Na ontvangs van die rapport in subregulasie (1)(b) beoog, doen die Direkteur die stappe wat hy nodig ag om die verlies te verhaal.

Meubels, uitrusting en ander items uit skoolfonds aangekoop of aan skool geskenk

8.(1) Die hoof hou 'n behoorlike register van alle meubels, uitrusting en ander items wat

- (a) aangekoop is met geld uit die skoolfonds;
- (b) aan die skool geskenk is;

en hy sien toe dat daardie items behoorlik onderhou en met die letters "TODS" gemerk word.

(2) 'n Voorraadopname van die items in subregulasie (1) beoog, word minstens een keer in 'n kringloop van 12 maande deur die hoof gemaak.

(3) 'n Opgawe van die items in subregulasies (1) beoog, word jaarliks deur die hoof aan die finansiële komitee verstrek.

(4) Wanneer die finansiële komitee dit nodig ag, kan hy uitgediende items in subregulasie (1) beoog, afskryf, en in so 'n geval word daarvoor beskik soos die finansiële komitee bepaal.

(5) Alle gelde ontvang uit die verkoop van die items in subregulasie (1) beoog, word in die skoolfonds gestort.

Opheffing van 'n skool

9.(1) Wanneer 'n skool opgehef word, besluit die bestuursraad voor die skool gesluit word in oorleg met die superintendent van onderwys: Kring of die superintendent van onderwys: streek onder wie se jurisdiksie 'n openbare skool ressorteer na watter skool of skole die skoolfonds en die meubels, uitrusting en ander items uitsluitlik met geld uit sodanige fonds aangekoop of aan die skool geskenk, oorgeplaas gaan word.

(2) Nadat 'n skool permanent gesluit is, bepaal die Direkteur die wyse waarop uitvoering gegee moet word aan 'n besluit in subregulasie (1) beoog, en enige koste in verband daarmee aangegaan, word teen die saldo van die skoolfonds in rekening gebring.

(3) Die items in subregulasie (1) beoog, word as 'n geskenk aan die skool of skole beskou na wie dit oorgeplaas word.

Versuim om besluit te neem of stappe te doen.

10. Waar 'n persoon, liggaam of persone of komitee versuim om 'n besluit te neem of stappe te doen ingevolge hierdie Regulasies, kan die Direkteur die persoon, liggaam van persone of komitee versoek om die

school fund shall be reported immediately by the principal to —

- (a) the financial committee and the management council;
- (b) the Director, unless —
 - (i) such loss does not exceed the amount of R10;
 - (ii) such loss does not amount to a criminal offence; and
 - (iii) such loss has been made good by the person responsible therefor, together with full particulars.
- (c) the nearest police station, if he is of the opinion that a criminal offence has been committed.

(2) After receipt of the report contemplated in subregulation (1)(b), the Director shall take such steps as he may deem necessary to recover the loss.

Furniture, equipment and other items purchased out of school fund or donated to a school

8.(1) The principal shall keep a proper register of all furniture, equipment and other items which —

- (a) have been purchased with money from the school fund;
- (b) have been donated to the school and he shall be responsible for ensuring that such items are properly maintained and marked with the letters TEDS.

(2) A stocktaking of the items contemplated in subregulation (1) shall be carried out by the principal at least once in every cycle of twelve months.

(3) A return of items contemplated in subregulation (1) shall be submitted annually by the principal to the financial committee.

(4) Whenever the financial committee deems it necessary, it may write off obsolete items contemplated in subregulation (1) and in such a case shall be disposed of as stipulated by the financial committee.

(5) All moneys received from the sale of the items contemplated in subregulation (1) shall be deposited in the name of the school fund.

Disestablishment of a school

9.(1) Whenever a school is to be disestablished the management council, after consultation with the superintendent of education: circuit or the superintendent of education: region under whose jurisdiction a public school falls, decides to what school or schools the school fund, furniture, equipment and other items purchased solely out of such fund or donated to the school shall be transferred.

(2) After a school has been permanently closed, the Director shall determine the manner in which effect is to be given to a decision contemplated in subregulation (1), and any costs incurred in connection therewith shall be a charge against the balance of the school fund.

(3) The items contemplated in subregulation (1) which are transferred to another school shall be deemed to be a donation to that school.

Failure to make a decision or to take any steps

10. Where a person, body of persons, or committee fails to make a decision or to take steps in terms of these Regulations, the Director may request the person, body of persons, or committee to make the deci-

besluit te neem of die stappe te doen binne 'n tydperk deur die Direkteur bepaal, en waar hy nadat hy aldus versoek is om enige rede versuim om die besluit te neem of die stappe te doen binne die tydperk aldus bepaal, kan die Direkteur 'n besluit neem of stappe doen wat so 'n persoon, liggaam van persone of komitee kon geneem of gedoen het.

sion or take the steps within a period determined by the Director, and where such person, body of persons or committee fails to make a decision or to take steps within the said period as requested, the Director may make a decision or take the steps which the person, body of persons or committee could have made or taken.