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- Glossary - D.H.S.A. - District Health Services Administrator*
- H.S.A. - Health Services Administrator*
- P.H.S.A. - Provincial Health Services Administrator*
- S.E.O. - Senior Executive Officer*
- E.O. - Executive Officer*
- P.H.E. - Provincial Health Executive*
- P.M.D. - Provincial Medical Director*

## PREFACE

### ACKNOWLEDGEMENTS

The Ministry of Health and Child Welfare has embarked on Health Sector reforms under which Health Financing is a key reform component. The Health Services Fund was established in order to empower the communities being served by the hospitals retaining the fees. This move, it is envisaged, would make the hospitals more responsive to health problems afflicting the communities they serve.

Considering the foregoing, it is necessary to put in place this Accounting Manual in order to re-enforce accountability of the public funds held in this Fund.

These accounting procedures must be the basis upon which all transactions in respect of the Health Services Fund must be made.



Dr P.L.N. Sikosana  
Secretary for Health and Child Welfare



## **ACKNOWLEDGEMENTS**

The Ministry of Health and Child Welfare appreciates the inputs of the following collaborating partners:-

Development and Training Associates (DTA) who, as the consulting firm worked out finer details of the Manual and its subsequent production.

Danish International Development Agency (DANIDA) for the financial support towards the manual's production.

The Ministry of Health and Child Welfare retains the ownership of this manual.

## **SECTION 1**

### **INTRODUCTION**

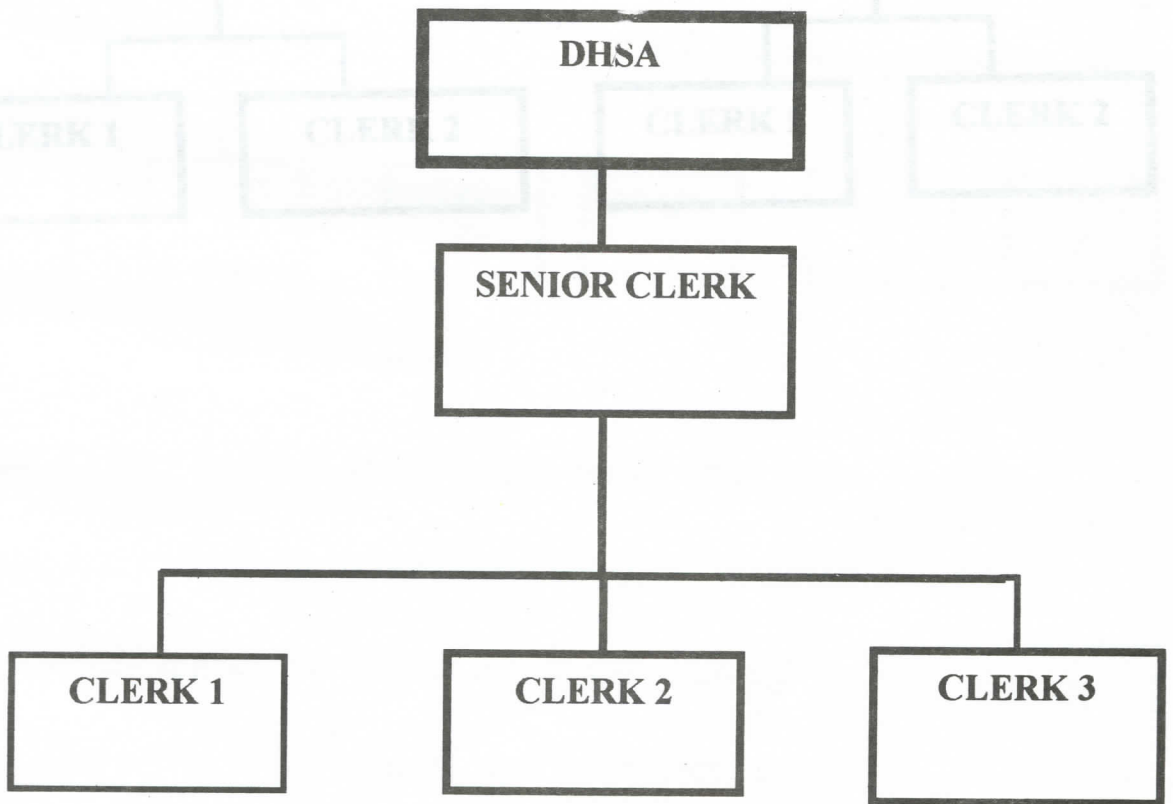
This Accounting Manual is intended to give guidance and support to accounting staff in the operation of the Health Services Fund. The Accounting Procedures Manual (1984), incorporating and embodying all Government accounting, purchasing and procurement of supplies and services still remains in use for the purpose it was issued. Only issues relating to the Health Services Fund are being addressed in this manual. Treasury instructions, circulars and statutory instruments including ministerial circulars should be read in conjunction with this manual. In particular, the Health Services Fund Operational Manual (30 April 1997) should be crosschecked with this manual.

#### **1.2 The Chart of Authority**

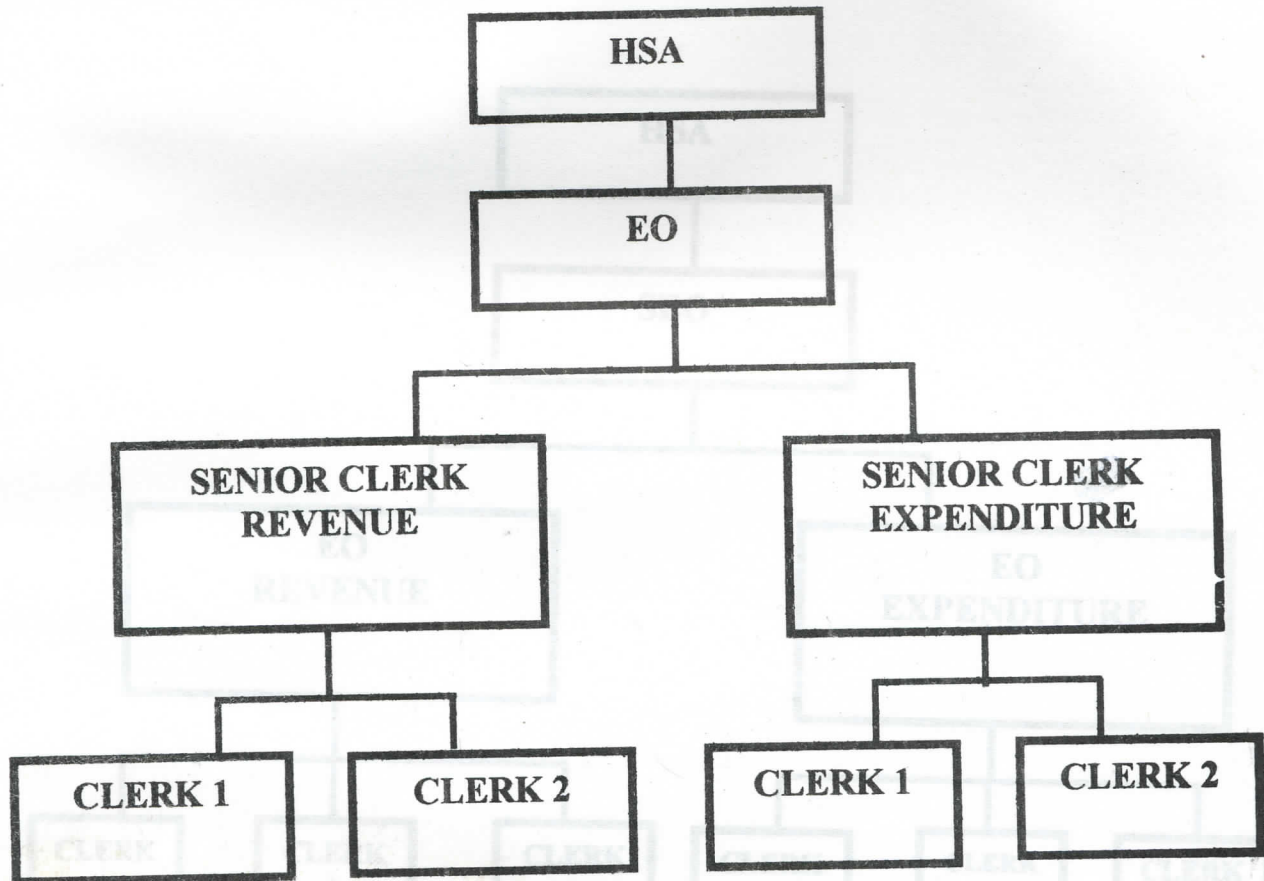
It is an accepted phenomenon that responsibilities must be assigned to each position in order to efficiently and

effectively run an organisation. Each position must in turn have varying levels of authority to make decisions for the organisation or institution. Staffing requirements in Accounts Departments at the various levels of health care provision are different.

### DISTRICT HOSPITALS



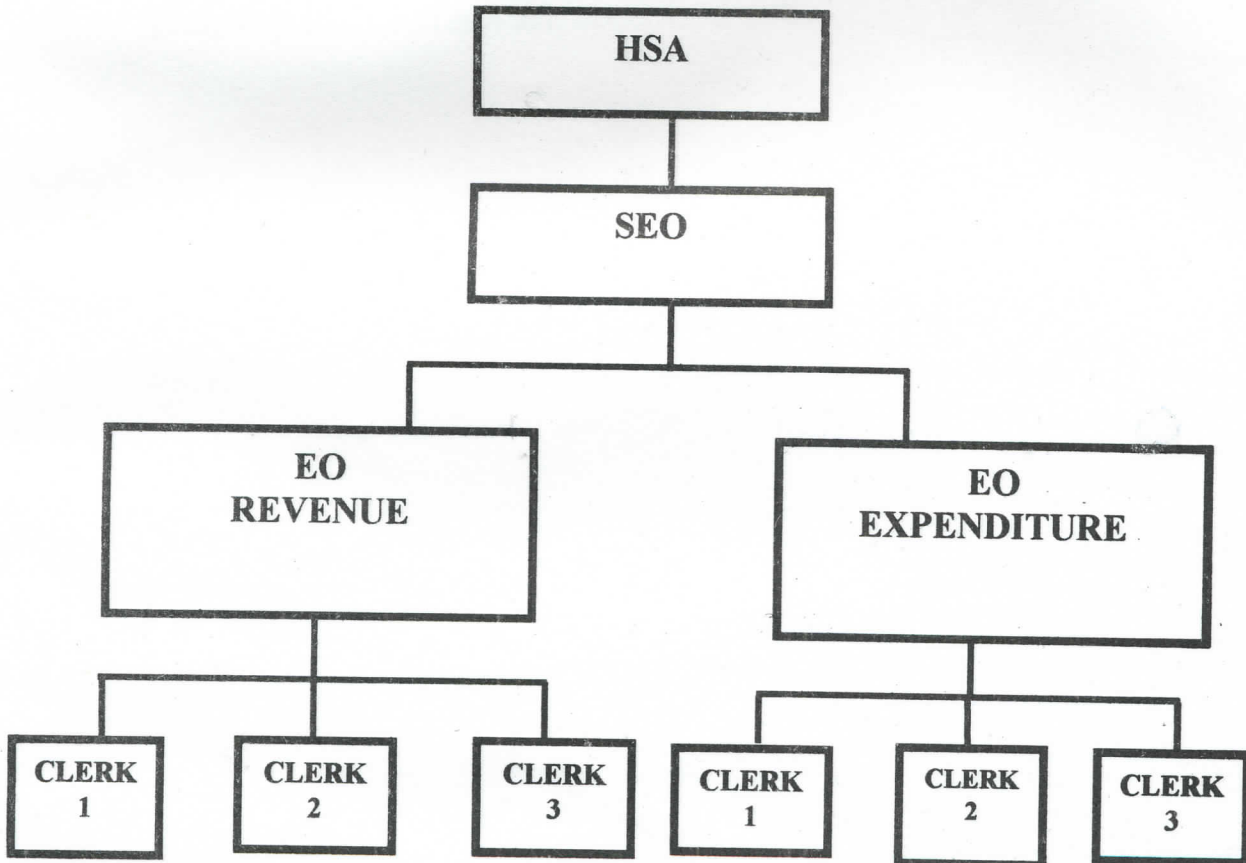
## PROVINCIAL AND GENERAL HOSPITALS



Because staffing levels at our hospitals are never at their optimum due to the high turnover and the delay in filling posts, it would hinder the smooth day to day running of the accounts office if this manual were to restrict certain transactions and responsibilities only to certain grades.



# CENTRAL HOSPITALS



Because staffing levels at our hospitals are never at their optimum due to the high turnover and the delay in filling posts, it would hinder the smooth day to day running of the accounts office if this manual were to restrict certain transactions and responsibilities only to certain grades.

Even in the absence of the required staffing levels, it is a must that internal checks and controls as enshrined in the Treasury Instructions are complied with.

## 2.1 RECEIPTING

The existing government triplicate receipt book (exhibit 1)

This should be distinctly endorsed "Health Services Fund" to differentiate it from the similar type of receipt book used to record revenue accruing to the Exchequer Account. This must similarly be endorsed "Exchequer Account".

- a) All monies received whether over the counter or through the remittance register must be receipted immediately.
- b) Indicate the name and address of the person or organisation making the payment in the appropriate column of the receipt.
- c) Indicate the method of payment i.e. cash, cheque or money order. In the case of cheques or money orders, quote the relevant reference numbers.

## **SECTION 2**

### **RECEIPTING, BANKING AND WRITING UP THE CASH BOOK AND RELATED REPORTS**

#### **2.1 RECEIPTING**

The existing government triplicate receipt book (exhibit 1) shall remain in use.

This should be distinctly endorsed "Health Services Fund" to differentiate it from the similar type of receipt book used to record revenue accruing to the Exchequer Account. This must similarly be endorsed "Exchequer Account"

- a) All monies received whether over the counter or through the remittance register must be receipted immediately.
- b) Indicate the name and address of the person or organisation making the payment in the appropriate column of the receipt.
- c) Indicate the method of payment i.e. cash, cheque or money order. In the case of cheques or money orders, quote the relevant reference numbers.

- d) Indicate the amount received both in words and figures and quote the account number where applicable. (There is no room or provision for the amount in words on the receipt, indicate this in the body of the receipt together with any other relevant information such as the account number.)
- e) Sign and date stamp all copies of the receipt and give or send the original copy to the person or organisation making the payment.
- f) If an error has been made, cancel the receipt and issue a fresh one.

Do not alter figures. All three copies of the cancelled receipt must be retained in the receipt book.

- g) Money expressed in foreign currency is not immediately receipted. Instead, issue a short receipt to acknowledge the receipt of the foreign currency. A separate deposit slip is made out quoting the foreign currency. This kind of deposit must be supported by a Form E (Exhibit 2). Upon advice of the Zimbabwe dollar equivalence, a proper receipt is made



out.

- h) Before receipting money that has come through the post (Remittance Advice) check that the amounts recorded are the actual amounts received and acknowledge by signing in the remittance register.. Do this in the presence of the Registry Clerk. For cheques, check that they are not post-dated, that they are crossed, that the amount in words agrees with the amount in figures, that they are signed, that they are legible and that all alterations are properly signed for.
- i) Periodically or as soon as possible after receipting enter the receipt serial numbers against relevant entries in the remittance register and sign the register. (A remittance register sample is given as Exhibit 3)
- j. A register for post-dated cheques must be maintained.

## 2.2 Banking

The person who does the receipting should not be involved in the banking of the money; a different officer (senior clerk where this is possible) should be tasked with the banking.

- a) Banking must be done daily.
- b) Together with the person responsible for banking, the receipting clerk shall count the day's takings which the banking clerk/senior clerk shall acknowledge by adding up all receipts and balance with the cash/cheques received.  
(This is important to deter teeming and lading and over or under banking).
- c) The officer responsible for banking shall prepare the deposit slip in triplicate and date stamp all copies and print his/her name legibly.
- d) Number deposit slips numerically.
- e) Insert the bank account number in the appropriate column.
- f) Ensure all copies of the deposit slip are stamped by the bank.

- g) Totals of each deposit slip are recorded on a schedule of Deposits(in duplicate) and at the end of the accounting period, the original copy, duly totalled is sent to the PMD's Office. (Exhibit 4) in the case of District, General and Provincial Hospitals and directly to Head Office in the case of Central Hospitals. The schedule should indicate that it is for the credit of the Health Services Fund and for which cost centre.
- h) One copy of the deposit slip must be dispatched to the Provincial Medical Director's office in the case of a district, general or provincial hospitals and to Head Office in the case of central hospitals including Chitungwiza and Ingutsheni together with duplicate receipts relating to the deposit.
- i) Copies as in (g) and (h) above should be filed in strict numerical order and month order as applicable.
- j) Cheques for banking should be endorsed on the back with the station stamp and signed.

The Health Services Fund uses the commercial bank deposit slip (Exhibit 5) and NOT the Exchequer Account deposit



slip shown as Exhibit 6. This should still be used for funds accruing to the Exchequer Account.

### 2.3 **RECORDING OF RECEIPTS**

A cash book with debit and credit or receipts and payments columns shall be maintained. (Exhibit 7)

- a) Receipts issued must be entered in numerical order on the debit or receipts side of the cashbook.
- b) Cancelled receipts must be indicated in the cashbook.
- c) The total amount banked must be indicated together with the deposit slip number in the cashbook.
- d) Cash collections from the various collection points including sale of tokens will have one receipt issued from the main accounts office or main receipt book and this is the receipt to be posted to the cashbook.
- e) Payments towards debts previously incurred should be made in the main accounts office or using the main cash



- book which receipt will be posted to the cashbook.
- f) (d) above saves to curtail the number of receipts to be posted to the cashbook while (e) saves to identify and credit individual debtors' accounts.
  - g) The cash book shall be closed for the month by adding the debit and credit sides and the difference between the two figures shall be the balancing figure as well as the balance carried down and carried forward.

#### 2.4 (i) Bank Reconciliation

A comparison of transactions actioned by the institution in its cashbook with transactions actioned by the bank shall be undertaken at the end of each month.

- a) Insist on receiving a bank statement from your bank monthly.
- b) Note that deposits made by the institution are reflected as credits by the bank, and as debits in the cash book.
- c) In the institution's cash book payments made are credited

while in the books of the bank they are reflected as debits.  
(See example on Exhibit 10)

#### 2.4 (ii) Procedure

- a) Check deposits recorded in the cash book against deposits actioned by the bank. (Tick entries which correspond)
- b) Adjust your cashbook closing balance with items such as direct deposits, bank charges, interest charges for books and ledger fees appearing on the bank statement before carrying out the reconciliation.
- c) Basically the reconciliation involves checking deposits made by the institution but not yet actioned by the bank and payments made by cheque not yet actioned by the bank.

#### 2.5 Other Transactions

##### 2.5.1 Supplementary Cash Book

- a) Prepare supplementary cash book to accommodate adjustments resulting from transactions appearing on the bank statement and not in the cash book (stations are

required to close their cash books on the last day of each month.

- b) All receipts received after the minute you close your books must be reflected under the following month.
- c) Adjustments for bank charges, interest, direct payments and other charges must not be done in the bank reconciliation but in the cash book.

### 2.5.2 Dishonoured Cheques

- a) If a cheque previously banked is dishonoured by the bank, the cashbook must be adjusted to reduce the amount banked through a journal voucher.
- b) Inform the drawer of the cheque and demand payment in cash especially in cases where in the first instance funds are not available in the drawer's account.
- c) Maintain a register for all dishonoured cheques. [This is a simple register. Use a hard cover A4 type exercise book to register the name of the drawer of the cheque, the cheque number, amount and reason for the dishonouring as well as an "action"



column and when the re-deposit is made and the deposit slip number].

- d) After a dishonoured cheque has been made good, treat it as a new deposit. Do not issue another receipt.
- e) Keep the dishonoured cheque until payment has been made. You may need this as proof of non-payment in the event that the drawer does not make good the dishonoured cheque.
- f) Where a cheque is dishonoured because of lack of a signature or such other small mistake which can be corrected easily, the cheque is still recorded in the register and then sent to the drawer with a request to correct the error and return the cheque immediately. (Retain a photostat copy of the cheque.)



## **SECTION 3**

### **3.0 DEBTORS**

- a) Debtors cards must be opened for each account raised for hospital fees.
- b) Invoices raised shall be posted as debits to the ledger cards timeously.
- c) Payments made by debtors shall be posted to the ledger cards as credits timeously.
- d) Amounts for dishonoured cheques must be adjusted on the ledger cards. Re-instate the debt through a journal voucher.
- e) Any errors or adjustments in the ledger must be effected through the medium of a journal voucher. Under or over charges must be corrected through debit and credit corrections respectively.
- f) For group accounts (medical aid societies) invoices are listed on a "remittance" advice in duplicate and immediately dispatched to the relevant medical aid society.

- g) The total of each invoice is posted to the relevant group ledger account.
- h) Upon receipt of payment (which must come with the duplicate "remittance" advice), post each payment to the corresponding invoice in the ledger.
- i) Non payments and underpayments must be transferred immediately to individual accounts and the debtor advised in writing. The correct medium for the transfer is the journal voucher but because of the numerous transactions of this nature and the likelihood of journal vouchers being misplaced or lost, a transfer register is used.
- (Use a hard covered A4 size journal book showing the transfer number e.g. 1/97/98, account to be debited, account to be credited, amount, and the reason for the transfer. The journal must be posted to the relevant accounts.
- j) After 30 days from the date of the invoice, a reminder must be sent out demanding payment. Make a pencilled

notation of this fact on the account card.

- k) If the debt remains outstanding after 60 days hand-over the debt to a debt collector or the Civil Division of the Attorney-General's office.
- l) Once the debt collector or Civil Division has acknowledged acceptance of the accounts handed over, do not deal any more with the debtor (debtors tend to pay at the institution to avoid legal costs).
- m) For effective dunning of debtors it is important that correct information, full names of the person responsible for the payment of fees, names of the patient and relationship to the person responsible for fees, full residential and business address and National Identity card number should be recorded either in the out-patients or in-patients register. A next of kin other than the patient or the person responsible for fees and his/her residential or business address should also be recorded. In the case of medical aid society members, the society's number and current proof of



- membership subscription must be produced and recorded.
- n) Bad debts up to \$100,00 may be written off after a period of 90 days from the date of the invoice. The Finance Committee must approve the write off with the written concurrence with the P.H.E.
  - o) Debts of a value beyond \$100,00 will be handed over for collection and will only be written off after the debt collector or Civil Division of the Attorney General's office has failed to collect.
  - p) Always update your knowledge of the prescription period of debts as it becomes necessary to re-introduce debts written off once the whereabouts of the person responsible for the payment of fees are known.
  - q) Uncollected amounts from \$101,00 to \$5 000,00 will be authorised for write off by the Management Committee at Head Office to whom all applications shall be made.



- r) Debts in the excess of \$5 000,00 will require Treasury authority and the Management Committee will channel all such applications to Treasury.
- s) A trial balance of the debtors' position shall be carried out at the end of each month and a debtors' return produced and submitted to the P.M.D.'s Office in the case of district, general and provincial hospitals and to the Head Office in the case of Central hospitals including Chitungwiza and Ingutsheni.
- t) All invoices for the month are added to the balance of debtors brought forward from the previous month plus or minus journal adjustments and write offs.
- u) Subtract total debtors receipts for the month from the above to obtain a balance of debtors carried forward to the following month.
- v) Add balances on individual ledger cards and group cards and the answer should be the same as above.
- w) Where the two answers are different, check all your postings and computation.
- x) A debtors' aging analysis should be produced monthly (Exhibit xvii).

### **3.1 Computerised Accounting**

- a) Where computer accounting systems are in place, all transactions for recoveries of hospital services provided on credit terms are fully coded showing the original invoice and patients/debtors numbers. This allows for automatic posting to the ledger.
- b) The account listing for all patients will show the invoiced sum and repayments to date along with the account balance.
- c) A ready made dunning/reminder letter will be sent out for all debts not repaid after 30 days.
- d) In the case of PMDs and Central Hospitals, the Sun Systems' computerised accounting system will also apply to the Health Services Fund.

## **SECTION 4**

### **4.0 EXPENDITURE**

- a) Expenditure on any item should strictly comply with Procurement procedures as laid down in the Ministry's Procurement Manual.
- b) At least three competitive quotations should be obtained as a matter of course. Where purchase to best advantage, formal tenders, special formal tenders or approved list tenders are applicable according to the values, these should apply.
- c) For items subject to a running contract issued by the Tender Board, institutions are required to acquire supplies in terms of such.
- d) You are required to open a commitment register for the Health Services Fund.  
Before any requisition is made out, ensure there are adequate funds.
- e) To your opening balance add your daily collections and



- receipts from whatever source and commit against the total to arrive at a running uncommitted balance.
- f) Adjust the commitment register balance upon receipt of the actual cost.
  - g) All purchases must be by requisition i.e. tradesman for purchases from private suppliers, inter-departmental requisition for suppliers from government departments.
  - h) Where no requisition has been issued a payment voucher is used to effect payment.
  - i) Requests for the issuance of a requisition for goods or services can be initiated by the E.O. or S.E.O. depending on the level of staffing at an institution.
  - j) Authority for the requisition to be written out should be endorsed by the E.O. /S.E.O. where he/she exists or by the hospital administrator.
  - k) The senior clerk in charge of the commitment register verifies the existence or availability of funds before issuing



out the tradesman requisition. (Exhibit 8)

- l) The Tradesman requisition is prepared by filling in the following information:
  - i) Name and address of supplier.
  - ii) Physical address where services or supplies are to be provided.
  - iii) Address to which invoice must be sent.
  - iv) The column for creditors' code does not apply.
  - v) Instead of an allocation code, the full name of the item should be endorsed e.g. "Provisions".
  - vi) The quantity and description of goods or services required should still be filled in.
  - vii) As stated in the first point under this section procurement will be done within approved procedures.
  - viii) Accordingly the Tender Board Resolution Number (TBR) or Ministry Authority should be quoted in all cases.

- ix) Indicate the period over which a repetitive supply is required.
- x) Always indicate the purpose for which the goods or services are required.
- xi) Two copies of the tradesman requisition, dully signed and date stamped must be given to the tradesman/supplier.

### Suppliers' Invoices

#### **4.1 Interdepartmental Requisition**

- a) Where goods/services are acquired from a government department, an Inter-departmental Requisition should be issued (Exhibit 9) except where that department has a catalogue wherein instructions to acquire goods/services or special forms to be used are given.
- b) Indicate the Ministry and/or department requiring the supplies or services.
- c) Give a description or purpose for which the goods or services are required.

- d) Indicate department to be charged as Health Services Fund - and item name
- e) Indicate the quantity and description of the goods or services required. Show at the bottom under "To", the name and address of the Ministry or department from which you are requesting for services/goods.
- f) Sign and indicate your designation and date stamp where this is indicated by a 7 on exhibit 9.

### Suppliers' Invoices

- a) All invoices are made out and sent back with the original requisition.
- b) The recipient of the goods or services must certify on the requisition that the goods were received in good order or condition or that services were satisfactorily rendered.
- c) The actual amount of the invoice is now taken into consideration and not the estimated amount.



- d) The unspent balance is adjusted accordingly
- e) All attachments should be stamped "supporting documents" only.

### **Payment Vouchers**

Payment vouchers are used for all payments not covered by a Tradesman requisition or a travel and subsistence claims form as well as for processing inter-departmental requisition (Exhibit 9) payments or to effect payments where no requisitions are issued.

- a) Payment vouchers should be sequentially maintained and strictly filed in that order.
- b) Fill in name and address of supplier (a)
- c) Allocation details should be filled in (b)
- d) Details of the invoices, TBR, other authority and amount must be completed appropriately
- e) The next senior person in the accounts office should pass the vouchers for payment.



- f) The coding section for both requisitions and payment vouchers are not filled in for the Health Services Fund.
- g) Instead the words "Health Services Fund" and the item should be written in e.g. Health Services Fund - Medical and Surgical.
- h) Payments shall be made from the fund by cheque and the cheques issued must be signed by two authorised signatories.
- i) Details of the cheque must be endorsed on the appropriate payment vouchers and these must be filed in strict numerical order for audit purposes.
- j) Cheques issued shall be recorded on the credit or payments side of the cash book in numerical order.

## **SECTION 5**

### **SUBMISSION OF DOCUMENTS AND END OF YEAR RETURNS**

#### **5.1 DAILY RETURNS**

5.1.1 District, provincial and/or general hospitals shall submit duplicate receipts and deposit slips daily to the office of the Provincial Medical Director.

5.1.2 Central Hospitals shall submit duplicate receipts and deposit slips daily to Head Office.

#### **5.2 END OF MONTH RETURNS**

5.2.1 Provincial Medical Director's offices shall submit duplicate receipts, deposit slips, cash book of their transactions and bank statements to Head Office monthly.

5.2.2 A trial balance for the debtors' ledgers shall be prepared by District, General or Provincial hospitals monthly and a debtors return (Exhibit XI) shall be submit

- 5.2.7. Head Office shall in turn forward a consolidated debtors' return to Head Office and direct to Head Office in the case of Central Hospitals (including Chitungwiza and Ingutsheni)
- 5.2.3 The District, General and Provincial hospitals shall submit an expenditure return HSF 1 (Exhibit XII) to the office of the provincial Medical Director monthly.
- 5.2.4 The office of the Provincial Medical Director shall consolidate the Income and Expenditure returns on HSF 2 (Exhibit XIII) and submit to Head Office monthly.
- 5.2.5 The Central Hospitals shall prepare the Income and Expenditure return HSF3 (Exhibit XIV) and submit to Head Office monthly.
- 5.2.6 The Central Hospitals shall carry out a trial balance and prepare a debtors' return monthly and submit to Head Office.



5.2.7. Head Office shall produce a consolidated Income and Expenditure return monthly for submission to the Management Committee of the Fund.

5.2.8 Head Office shall produce a consolidated debtors' return monthly and submit to the management committee of the Fund.

**5.3 End of Year Returns**

- a) All district, general and provincial hospitals shall produce income and expenditure accounts and balance sheets, and submit to the Provincial Medical Director. (Exhibits XV and XVI)
- b) The Provincial Medical Director shall consolidate the income and expenditure statements and balance sheets for the district, general and provincial hospital and submit to the Head Office for further consolidation.
- c) All central hospitals shall produce the income and expenditure accounts and balance sheets and submit to Head Office for consolidation.
- d) Head Office shall produce a consolidated income and expenditure statement (Exhibit XV) and balance sheet (XVI) of the fund for submission to the Management Committee, Comptroller and Auditor-General and Treasury.

# Exhibit (i)

G.P. & S. 53796-Y

671

## ZIMBABWE GOVERNMENT RECEIPT/LICENCE

Name:	Period of licence:	Serial No.
Address:	From:                      to:                      N	N <sup>o</sup> . <b>277401</b>
State method of payment (cheque, etc.) and write in serial number where applicable.		

Additional particulars:	Credit:	\$	C
	Computer code		
	TOTAL		

Date-stamp

Issued subject to the conditions imposed by the act and Regulations as amended from time to time.

.....  
*Issuing Officer*



# ZIMBABWE

A\* 1628777

## EXCHANGE CONTROL ACT, (CHAPTER 170) AND THE EXCHANGE CONTROL REGULATIONS, 1977

### APPLICATION FOR PERMISSION TO SELL FOREIGN EXCHANGE TO AN AUTHORISED DEALER

To..... Foreign currency Amount.....  
 .....(Bank) Zimbabwe Currency Equivalent \$ .....  
 ..... (Branch) Exchange Rate.....

Name and full address of applicant.....  
 Name of Country from which Foreign Exchange received.....  
 .....  
 .....  
 .....

#### Source of Foreign Exchange (Place X clearly against appropriate category)

- 1. Tourist and travel Expenses.
- 2. Commissions\*\*/ Freight\*\*/ Handling Charges.
- 3. Insurance.
- 4. Professional Fees\*\*/ Services Charges
- 5. \* Exports to .....  
From C.D.I. No. ....
- 6. Interest\*\*/ Dividends\*\*
- 7. Gifts\*\*/ Personal Maintenance\*\*
- 8. Immigration.
- 9. Pensions.
- 10. Royalties.
- 11. Capital.
- 12. Loan Capital.
- 13. Miscellaneous (Full details to given below)
- 14. Grant Aid.
- 15. Local Operating Expenses.
- 16. External Funds credited to a Non-Res. Transferable Account.  
 \*\*(a) Diplomatic / Embassy  
 \*\*(c) Correspondent Bank Account  
 \*\*(c) Company / Individual Account

\* In the case of exports state the country of destination and where the amount is in excess of \$ 50.00 quote the number of the relative Form C.D.I.

\*\* Please delete the inapplicable.

#### DECLARATION

I / We hereby declare that the above Statements are true and correct and that the Source of the funds is as stated.

Stamp of Authorised Dealer

Signature of Applicant or Authorised Dealer.

.....Date

Date Exchange Purchased .....









# Exhibit (v)

## Deposit Slip

Branch \_\_\_\_\_  
 Account Number \_\_\_\_\_  
 Number \_\_\_\_\_

Date \_\_\_\_\_  
 T/Code \_\_\_\_\_

Credit \_\_\_\_\_

(Name in Block Letters)			
Teller's Stamp and Initials	\$2		
	\$1	Notes \$100	
	50C	\$50	
	20C	\$20	
	10C	\$10	
	5C	\$5	
	1C	\$2	
	P/Orders		
	Total Specie/P/Order	C/Fwd →	
		Total Cash	

Drawer's Name	Domicile
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16.	

N.B. Cheques. etc. handed in for collection will be available as cash when paid. **Total \$** \_\_\_\_\_

Paid in by Signature) \_\_\_\_\_



## Exhibit (vii)

### CASH BOOK

#### RECEIPTS

#### PAYMENTS

-1	-2	-3	-5	-6	-7	-8	-9	-10	-11		-12	-13	-14	-15	-16	-17	-18
Date	Receipts No.	From who Received	Ledger Folio	Hospital Fees	Hospital Debtors	Ambulance Fees	Other Income	Total amount	Bank Deposits Slip No.	Amount	Date	Cheque Number	Supplier and Item	Requisition Number	Supplier's Invoice	Ledger Folio	Amount \$
1/7/97	75965	Cashier 1 OPD	1	4 500				4 500			3/1/97	2049	Med. Stores - Medical Supplies		72598	60	95 000
1/7/97	75966	Cashier 2 ANC	1	8 500				8 500		13 000	4/1/97	2059	Pamberi W/Sale-Hosp. Provisions		72631	62	12 800
2/7/97	75967	Mary Dube Inv. 2345	H605		950	15.00		965			8/1/97	2051	CPA - Hosp. Linen		72631	15	65 000
2/7/97	75968	Cashier 3 CAS	1	350				350		1 315	20/1/97	2052	PTC - May - June Statement		45/07	12	20 500
4/7/97	75969	Sec for Health Sida	10				12 000	12 000			23/1/97	2053	Cresta Hotel - CBR Workshop		725125	10	35 000
4/7/97	75970	Sec for Health Danid	9				500 000	500 000		512 000	28/7/97		Flamingo Hotel - AWC Workshop		7488C9	70	40 000
31/7/97	31/7/97												Balance Carried Down				258 015
					950.00	15.00	512 000	526 315		526 315							



# Exhibit (viii)

ORIGINAL

No 066251

B

Paymaster's date -stamp

To ..... a .....

PLEASE .....

PRINT .....

**Notes for supplier :**

- (1) Please supply the following stores/services to: ..... b.....
- (2) If you are unable to supply in full , amend requisition and obtain a fresh one when stocks are available
- (3) ORIGINAL - Please submit with your invoice
- ..... c.....
- (4) Delivery charges must be supported by rail or carrier's note.

Voucher No.

Creditors code No	d	FOR OFFICIAL USE					
Month						\$	C
	Invoice No .		Allocation e				
	Invoice No .		Allocation e				
	Invoice No .		Allocation e				
	Invoice No .		Allocation e				
Station/cost centre							

Quantity	Description and other details - tenders. etc.	To be completed by supplier			
		Qty supplied	@	\$	C
f	f				

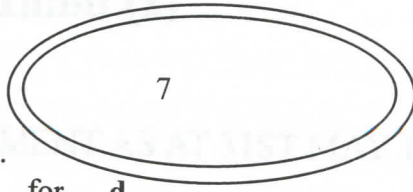
Period covered by this Requisition ..... h	TBR other authority ..... g	Sub - Total ..... Less Discount.....	
I certify that these stores/services are required for the purpose of: ..... i ..... ..... Signed..... 10 .....	Requisitionist's - stamp  j	Sub - Total..... Plus sales - tax.....  Sub - Total..... Plus carriage.....	
I certify that stores/services have been satisfactorily provided that the charges are correct. Items marked have been added to the relative departmental assets schedule		TOTAL .....	

Signed..... Date.....

Passed for payment..... Date.....

**Exhibit (ix)**

REQUISITION FOR STORES



No. a.....

Required by.....b.....

Station.....c..... for.....d.....

To be charged to.....e.....

**DEPARTMENTAL REFERENCES: f**

.....g.....

.....h.....

To.....i..... Signature.....7.....

..... Office Held.....7.....

**Exhibit (x)**

**BANK RECONCILIATION STATEMENT AS AT 31ST MAY 1996**

<b>DEBIT</b>		
Balance as per Bank Statement		5 200.00
Add deposits not yet actioned by bank	100.00	
	<u>200.00</u>	<u>300.00</u>
		5 500.00
Less unpresented cheques	200.00	
	<u>300.00</u>	<u>500.00</u>
Balance as per Cash Book		<u>5 000.00</u>
<b>TOTAL</b>		
<b>CREDIT</b>		
CASH RECEIVED		
CREDIT CORRECTIONS		
<b>JOURNAL CREDITS</b>		
<b>WRITE OFFS</b>		
<b>TOTAL</b>		

Sundry Debtors B/F                    \$

Plus/minus Columns A                \$

Surplus                                    \$

Less one column B                    \$

Sundry Debtors C/F                    \$

The sundry debtors figure must agree with the debtors' Total Balance Sheet.

**CERTIFY AND VERIFY** that these figures have been correctly prepared and that the balance sheet is in accordance with the true and correct balance.

Signed \_\_\_\_\_  
Head of Office



## Exhibit (xi)

### MINISTRY OF HEALTH AND CHILD WELFARE: PMD MASHONALAND EAST: COMPOSITE EARNING AND INCOME STATEMENT (FORM C)

DEBIT	A
	HEALTH SERVICES
EARNINGS:- i) Invoices	
ii) Cash	
DR CORRECTIONS	
WRITE OFFS RE-INTRODUCED	
JOURNAL DEBITS	
REFUND VOUCHERS	
<b>TOTAL</b>	

CREDIT	B
	HEALTH SERVICES
CASH RECEIVED	
CREDIT CORRECTIONS	
JOURNAL CREDITS	
WRITE OFFs	
<b>TOTAL</b>	

Sundry Debtors B/F	\$
Plus total Column A	\$
Subtotal	\$
Less total column B	\$
Sundry Debtors C/F	\$

- The sundry debtors figure must agree with the debtors' Trial Balance (Tape)

CERTIFICATE: I certify that these figures have been extracted from my ledger and that the balance has been proved by a trial balance.

Signed .....  
Head of Office

**HEALTH SERVICES FUND  
DISTRICT EXPENDITURE RETURN**

PROVINCE: \_\_\_\_\_ DISTRICT: \_\_\_\_\_ MONTH: \_\_\_\_\_

1. Item:	2. Total Planned Expenditure For financial year:	3. Planned Expenditure to date	4. Column 3 divided by Column 2 x 100 =% spent	5. Planned Expenditure this month:	6. Actual Expenditure this month:	7*) Varlance between planned and actual (+/-): (3-9)	8. % Varlan ce	9. Accumulated Expenditure from 1.7.97 till now:	10. Balances by end of this month (2-7):
a. Printing & Stationary									
b. Bedding & linen									
c. Domestic expenses									
d. Medical & surgical									
e. Provisions									
f. Office & misc.									
g. Fuel, Light, water and sanitation									
h. Laundry									
i. Diease control									
<b>TOTAL</b>									

\*) The figures in column 7 are calculated by subtracting the figure in column 9 from the figure in column 3.

<b>Distribution:</b> <input type="checkbox"/> 1 Copy to PMD's Office <input type="checkbox"/> 1 Copy to All DHE members <input type="checkbox"/> 1 Copy to District Finance Committee <input type="checkbox"/> 1 Copy for File	Compiled by:	Signature:
	Date:	
	DMO/DHSA:	Signature:





### Exhibit X111 (Continued)

1. District:	Bindura	Concession	Mt Darwin	Guruve	Centenary	Rushinga	Shamva	Total all districts in Province:	Provincial Office	Grand Total: Districts and Provinces
13 Cash/bank balances carried forward	0	0	0	0	0	0	0	0	0	0
14 Total planned expenditure for financial year (HSF)										
15 Accumulated expenditure to date										
16 Total planned Expenditure to date										
17 Variance between planned & accumulated expenditure to date										
18 % variance										
<b>C. Debtors:</b>										
19 Debtors this month										
20 Total debtors accumulated										
<b>Distribution:</b> 4 copies to Head Office 1 copy for all PHE members 1 copy for file			Compiled by:				Signature:			
			Date:							
			PMD/PHSA:				Signature:			

## Exhibit (xiv)

Ministry of Health & Child Welfare

HSF 3

### HEALTH SERVICES FUND

### CENTRAL HOSPITAL MONTHLY INCOME AND EXPENDITURE

HOSPITAL: \_\_\_\_\_

MONTH: \_\_\_\_\_

1. ITEM:	Amount:
2. Cash/bank holdings brought forward:	
<b>A. INCOME</b>	
3. Hospital fees this month	
4. Hosp. fees accumulated since beginning of financial year	
5. Donor funds this month	
6. Donor funds accumulated since beginning of financial year	
7. Interest earned this month	
8. Interest earned accumulated since beginning of financial year	
<b>9. Total Available this month: (2+3+5+7)</b>	
<b>B. EXPENDITURE</b>	
10. Expenditure this month (a-g)	
a. Printing & stationery	
b. Bedding & linen	
c. Domestic expenses	
d. Medical & surgical	
e. Provisions	
f. Office & misc.	
g. Fuel, light, water & sanitation	
h. Laundry	
i. Disease control	
<b>11. Total Expenditure this month:</b>	
<b>12. Cash/bank balances carried forward:</b>	
13. Total Planned Expenditure for financial year (HSF)	
14. Accumulated expenditure to date	
15. Total Planned Expenditure to date	
16. Variance between planned and accumulated expenditure to date	
17. % variance	

<b>C. DEBTORS:</b>	
17. Debtors this month	
18. Total debtors outstanding	

<b>Distribution:</b>  <input type="checkbox"/> 4 Copies to Head Office <input type="checkbox"/> 1 Copy to Hospital Executive Members <input type="checkbox"/> 1 Copy for file	Compiled by:	Signature:
	Date:	
	MEDSUPT./HSA	Signature:

## Exhibit (xv)

### HEALTH SERVICES FUND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED

	1998	1998
<b>INCOME</b>		
Donations.....		
Health fees.....		
Investment.....		
Interest.....		
Less: Expenditure.....		
(Various items :-see **)		
Surplus/Deficit for the year.....		
Add Accumulated fund.....		
Total ACCUMULATED FUND carried to the Balance Sheet.....		

#### Notes

- \*\* Expenditure is broken down as per line item: e.g.  
 subsistence  
 Bed and Linen  
 Mainenance  
 Provisions, etc

Total



## Exhibit XVI

### HEALTH SERVICES FUND

### AUDIT AND EXCHEQUER ACT (CHAPTER 22:03)

The Health Services Fund was established on 7th September 1996 to collect and administer health fees for purposes of recurrent and capital expenditure for developing and maintenance of Health Services Programmes and related activities.

**BALANCE SHEET AS**

AT.....

	1998	1998
ACCUMULATED FUND..... Represented by		
CURRENT ASSETS		
Debtors.....		
Cash at Bank.....		
Less CURRENT LIABILITIES		
Creditors.....		
NET CURRENT ASSETS/LIABILITIES .....		

Date: \_\_\_\_\_ (i) Signed \_\_\_\_\_  
DHSA/PHSA/HSA

(delete inapplicable)

(ii) Signed \_\_\_\_\_  
DMO/PMD/Med. Supt.

(delete inapplicable)

## Exhibit (xvii)

### AGEING ANALYSIS FOR OUTSTANDING DEBTORS

1990/1.....  
1991/2.....  
1992/3.....  
1993/4.....  
1994/5.....  
1995/6.....

---

**TOTAL**

---

---

The ageing analysis total must agree with the debtors total as per Trial Balance.

\*N.B The ageing analysis must be as old as the ledger.