

ANNEXURE II

FINANCIAL MATTERS

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PART I. PRELIMINARY

A. SHORT TITLE AND COMMENCEMENT

A.1 These Rules are called the National Health Laboratory Service Finance Rules and, with the exception of rules IVC and VB.1.1, come INTO operation on 1 July 2003. Rules IVC and VBI.I come into operation on 1 April 2004.

B. INTERPRETATION

B.1 These Rules must be read in conjunction with the Public Finance Management Act, 1999 and the Treasury Regulations.

C. SCOPE OF APPLICATION

C.1 These Rules apply to all components of the Service and all funds of the Service acquired from any source.

D. REPLACEMENT OF RULES AND TRANSITIONAL ARRANGEMENTS

D.1 Any Rule made and in force in terms of a directive of the South African Institute for Medical Research (SAIMR) or the Public Service insofar as it affects the financial matters of the Service, is, subject to the transitional arrangements, hereby replaced to the extent that it is inconsistent with any of these Rules.

E. EXCEPTIONAL CIRCUMSTANCES

If circumstances develop which justify deviation from the provisions and measures of a particular Rule in these Rules, the Board may, under exceptional circumstances, make determinations, issue directives or approve that alternative provisions and measures be applied; provided that the determinations, directives or approved alternative provisions and

measures to be applied are approved by the Minister and comply with the Act, and Public Finance Management Act and the Treasury Regulations as they apply to the Service.

F. COMMUNICATION WITH THE BOARD AND THE MEDIA

F.1 If an executive manager needs to communicate with the Board on a financial matter, she or he shall communicate through the Financial Manager or the Chief Executive Officer and may conduct correspondence in any official language.

F.2 Only the Chief Executive Officer and a member of the Board duly delegated by the Board may communicate with the media regarding financial matters of the Service.

PART II. DELEGATIONS, AUTHORISATIONS AND RESPONSIBILITIES

A. PRINCIPLES

To enable the Chief Executive Officer to manage the Service effectively and efficiently, the Board must provide the Chief Executive Officer with appropriate powers and authority. For the same purpose the Chief Executive Officer must empower employees in the Service by means of appropriate delegations and authorisations, where necessary.

B. FIDUCIARY DUTIES

B.1 It is incumbent upon every Board member to ensure that she or he has read and familiarised him or herself with the fiduciary duties that are contained in section 50 of the Public Finance Management Act, 1999.

B.2 A member of the Board must disclose to the Board any direct or indirect personal or private business interest that the member or any spouse, partner or close family member may have in any matter before the Board.

B.3 A member of the Board must withdraw from the proceedings of the Board when that matter is considered unless the Board decides that the member's direct or indirect interest in the matter is trivial or irrelevant.

B.4 Any disclosure, decision and action related to any matter referred to in Rules III.B.2 or III.B.3 must be recorded in the minutes of the Board meeting or the minutes of a committee of the Board as the case may be.

C. DELEGATIONS AND AUTHORISATIONS

C.1 The Board or Chief Executive Officer must record a delegation or authorisation it, she or he has made in writing and may incorporate it in an employment contract for the employee.

C.2 Any delegation, whether of the Board or the Chief Executive Officer must be signed by the employee to whom the delegation has been given as acknowledgement, a copy of such delegation must be kept by the Service and a copy of such delegation must be given to the employee.

C.3 Withdrawal of any delegation, whether by the Board or by the Chief Executive Officer must be signed by the employee from whom the delegation is being withdrawn, as acknowledgement, one copy of the withdrawal of delegation letter must be kept by the Service and another copy must be given to the employee.

D. GENERAL RESPONSIBILITIES

D.1 It is incumbent upon every Board member to ensure that she or he has read and familiarised him or herself with the general responsibilities

that are contained in section 51 of the Public Finance Management Act, 1999.

D.2 The Board may not require or permit the Chief Executive Officer or any other employee to engage in an activity or take a decision in breach of these Rules.

D.3 The Chief Executive Officer must-

(a) ensure that the employees in the Service comply with these Rules, any agreements entered into in terms of these Rules and any other statutory obligations; and

(b) deal immediately and effectively with any breach thereof.

D.4 The Board and the Chief Executive Officer must exercise their powers, perform their duties and carry out their obligations under these Rules subject to the Act, Public Finance Management Act and, where applicable the Treasury Regulations.

D.5 The Chief Executive Officer must ensure that prior written approval is obtained from the Board for any financial decision or transaction that involves unbudgeted expenditure.

E. CONFLICT OF INTEREST

E.1 Where a possible conflict of interest arises in the making of any decision relating to financial matters, the Chief Executive Officer or any other employee to whom any power or duty has been delegated or assigned, must perform the act or make the decision only after discussing the matter in a meeting of the Executive Management Committee, where such discussion and decision must be minuted.

E.2 Where the Chief Executive Officer or the employee to whom a power or duty has been delegated or assigned, deviates from the Executive Management Committee recommendations or decisions, she or he must record the reasons for the deviation in writing and submit such correspondence to the chairperson of the Audit Committee and any such deviation will only be countenanced in exceptional circumstances.

E.3 The Chief Executive Officer or employee must not accept or seek reward of any kind from any person or company in return for an act or omission in his or her official capacity or making a decision relating to procurement of goods and services or approval of discounts, suspension of services or receipt of grants, bequests or donations.

F. HANDLING OF OFFICIAL INFORMATION AND DOCUMENTS

F.1 An employee must not under any circumstances destroy or alter any official documentation unless she or he has the necessary authority.

F.2 An employee must not under any circumstances release official information to the public or the press unless she or he has the necessary authority.

PART III. ANNUAL BUDGET AND CORPORATE PLAN

PRINCIPLES

To ensure that the Service has sound financial plans that will enable it to meet the objects of section 4 of the Act, the Board will develop and maintain a corporate plan, three year medium term budget scenarios and annual budgets and submit them timeously to the proper authorities for approval.

A. FINANCIAL YEAR

B.1 The financial year of the Service will be from 01 April until 31 March of the following year.

B. STRATEGIC PLANNING

C.1 By the end of August each year the executive management must compile a three-year strategic corporate plan for the coming financial year and the subsequent two years.

C.2.1 The executive management will, as a concurrent exercise, compile two or more budget scenarios (including the two further years as a medium term expenditure framework - MTEF) based on the strategic corporate plan.

C.2.2 The Board may prescribe the budget format.

C.2.3 The budget scenarios must be presented to the Board annually prior to the end of September of the year preceding the next budgeted financial year.

C.2.4 The budget must include all anticipated expenditure including funds for capital and new service developments and the anticipated revenue must include a calculation of tariffs required to meet budgeted expenditure.

C.2.5 The Board will recommend an appropriate budget, including the proposed tariff adjustments that will be motivated to the government for public sector clients, and submit a proposal for approval of the corporate plan and budget to the Department of Health by 30th September annually.

C.3 Before the end of August annually any subsidiary of the Service must submit a corporate plan and a recommended three-year medium

term expenditure framework for presentation to the Board for approval and inclusion in the submission to the Department of Health in Rule IV C.2.5.

C.4 The Department of Health will make recommendations to the Minister with regard to the approval or amendment of the budget submission.

C.5 The budget that is approved by the Minister shall be the approved budget of the Service.

C. MANAGERIAL REVIEW AND OVERSIGHT

D.1 The Board must ensure that the expenditure of the Service and any subsidiaries is in accordance with the budget that is approved by the Minister.

D.2 The Financial Officer must present the quarterly financial statements and cash flow status to the Committee at its regular meetings.

D.3 The Committee must present the quarterly financial statements and cash flow status to the Board at its regular meetings.

D.4.1 The Committee or the Board may require that more frequent financial information, in particular cash flow status, be presented to the chairperson of the Committee and/or the Board and in such case shall issue such instruction in writing to the Chief Executive and the Financial Officer.

D.4.2 The Committee or the Board may rescind a requirement that more frequent financial information be presented to the chairperson of the Committee and/or the Board and in such case shall cancel such instruction in writing to the Chief Executive and the Financial Officer.

PART IV. SETTING OF FEES AND TARIFFS

A. PRINCIPLES

The income of the Service must support effective and efficient service delivery while, as far as possible taking client circumstances into account. The major source of income will be generated from fees for service based on published tariffs for laboratory and allied services.

B. PROCEDURES

B.1.1 In order to allow provinces and other public sector clients to anticipate changes in tariffs in their own budgets, and to obtain consensus on the new tariffs, the Board will discuss the tariffs with the national Department of Health and the provincial Departments of Health prior to the formal submission of the recommended tariffs to the national Department of Health.

B.1.2 Should unforeseen circumstances arise that may force a mid-year tariff and fees adjustment, the Board will recommend new tariffs to the national Department of Health and the provincial Departments of Health for extra-ordinary approval by the Minister.

B.2 The tariffs to be charged to private sector clients will be set after consideration of other relevant private health sector tariffs and any other relevant information.

B.3 Tariff models may be progressively adapted towards cost recovery.

B.4 The Chief Executive Officer must advertise new approved fees and tariffs by direct notice to clients at least 30 days prior to their implementation.

PART V. PAYMENT AND COLLECTION OF MONEY

A. PRINCIPLES

The Service will charge clients for actual services rendered and will invoice the clients with itemised bills. Payment will be expected within 45 days of invoice in order to maintain cash flow. Debtors older than 60 days will be regarded as defaulters and steps will be taken to recover the money. In order to pro-actively manage the relationship with large clients, the Service will aim to enter into memoranda of understanding with these clients and may include incentives and penalties within the parameters of these Rules.

B. PAYMENTS

B.1 In respect of Public Sector clients, the Chief Executive Officer-

- a. may write a letter of demand to any defaulting client 45 days after invoice date;
- b. must inform the Board of all letters of demand that have been issued;
- c. must inform the Board of all debtors that have not paid after 60 days; and
- d. must follow up the failure to effect payment with the client and with the Head of the responsible provincial Health Department (HOD) and ensure that the HOD is aware of the problem.

B.2 In respect of Public Sector clients the Board-

- a. must notify the Minister or the Member of the Executive Council responsible for health in a province of any defaulting client 60 days

after invoice date and indicate the correspondence that the Chief Executive Officer has had with the Head of Department and the client;

- b. may instruct the Chief Executive Officer to terminate a service provided to a client and/or to close a laboratory or laboratories and to re-deploy personnel if the payment has not been made within 90 days; and
- c. must notify the Minister or the Member of the Executive Council responsible for health in a province of the intention to terminate a service or to close a laboratory due to non-payment at least 14 working days prior to the intended termination or closure.

B.3 In respect of private clients, the Chief Executive Officer-

- a. may write a letter of demand to any defaulting client 45 days after invoice date;
- b. must inform the Board of all debtors that have not paid after 60 days;
- c. may proceed with legal steps to recover any debt older than 60 days, or
- d. at the discretion of the Chief Executive Officer proceed to write off debts where recovery is not likely to be cost effective: provided that the size of the debts which may be so written off will be set by the Committee annually.

C. FINES AND PENALTIES

C.1 The Board may develop and implement a policy regarding the conclusion of an agreement with any defaulting client to settle debt through a payment plan and the policy may include the imposition of penalties in such a plan including, but not limited to, interest to be levied at a mutually agreed rate.

D. GRANTING OF DISCOUNTS AND INCENTIVES

D.1 The Board may develop and implement a policy regarding the authorisation of the discounting of services or the granting of incentives to any client including, but not limited to, volume related benefits and regular early payment benefits.

D.2 Where the Service grants any discount or incentive the period of applicability and the conditions for sustaining the benefit must be stated and the Service must reserve the right to terminate the benefit.

D.3 All discount or incentive benefits that are granted to any client must be reduced to writing and recorded in an appropriate register.

E. ADDITIONAL CHARGES FOR OVERDUE PAYMENTS

E.1 The Board may develop and implement a policy that includes differential charges for different payment periods, including a standard additional charge for late payments.

F. SUSPENSION AND TERMINATION OF SERVICES

F.1 The Board may suspend or terminate a service:

- a. owing to failure of a client to clear debt in accordance with the provisions of Rule VI B.2, or
- b. for operational reasons provided that the Chief Executive Officer has given prior notice of not less than one month to the client and must inform the client of the closest alternative services.

G. DISPUTE RESOLUTION

G.1 Any dispute that a client may have in respect of an invoice, fine, penalty, additional charge or notice to suspend or terminate a service

must be lodged with the Chief Executive Officer within 7 working days of the date of invoice, fine, penalty, additional charge or notice to suspend or terminate a service as the case may be.

G.2.1 The Chief Executive Officer will attempt to resolve the dispute as a matter of urgency but if no resolution is achieved within a further 7 working days the Chief Executive Officer must refer the matter to the chairperson of the Committee.

G.2.2 The chairperson of the Committee may decide to resolve the referred dispute with the aggrieved party directly but may convene a meeting of the full Committee to consider and resolve the dispute.

G.2.3 If the Committee cannot resolve the referred dispute with the aggrieved party the Committee must refer the matter to the chairperson of the Board who must resolve the matter with the assistance of the national Department of Health or the Minister.

G.2.4 All disputes and their outcomes must be reported to the Board.

H. RECEIPT AND UTILISATION OF GRANTS, BEQUESTS AND DONATIONS

H.1 Grants

H.1.1 The Service will engage with the Department of Health and any other government department to fund specific programmes that the Service may provide to government such as epidemiological surveillance programmes, vaccine testing and development and discounted Public Health survey testing (including antenatal HIV surveys and tuberculosis programmes, etc).

H.1.2 The Service may motivate for and receive research and development grants either in the form of cash or equipment, materials and professional services from any legal source.

H.1.3 Any funds that are paid in respect of a grant must be reflected as such in the financial statements of the Service and will be reported separately in the Annual Report.

H.1.4 The terms of a grant should clearly specify the scope of applicability of the funds and any conditions for accounting.

H.2 Bequests

H.2.1 The Service may receive cash bequests for research and development or services.

H.2.2 The Service may receive cash-in-kind bequests for research and development or services provided that any equipment is immediately included in the asset register of the Service and that the Service budgets for the maintenance of the equipment.

H.2.3 If the utilisation of a bequest is specified by the deceased then the wishes of the deceased should be acceded to as far as legally possible, provided that the bequest is accepted on this understanding. If the utilisation of a bequest is unspecified then the Service will utilise it as it deems appropriate.

H.2.4 The Service may receive fixed property bequests provided that the Treasury is informed and agrees to the incorporation of the property into the asset portfolio of the Service.

H.2.5 In the event that the Treasury agrees to the bequest of fixed property to the Service, the Service must transfer the Deeds of the property to the name of the Service.

H.2.6 Any funds, goods or property that are bequeathed must be reflected as such in the financial statements of the Service and will be reported separately in the Annual Report as provided for in Rule VIII.

H.3 Donations

H.3.1 The Service may receive cash donations for research and development or services.

H.3.2 The Service may receive cash-in-kind donations for research and development or services provided that any equipment is immediately included in the asset register of the Service and that the Service budgets for the maintenance of the equipment.

H.3.3 If the utilisation of a donation is specified by the donor then the wishes of the donor should be acceded to, provided that utilisation of the donation is within the parameters of relevant legislation and the approved policies of the Service and that the donation is accepted. If the utilisation of a donation is unspecified then the Service will utilise it as it deems appropriate.

H.3.4 The Service may receive fixed property donations provided that the Treasury is informed and agrees to the incorporation of the property into the asset portfolio of the Service.

H.3.5 In the event that the Treasury agrees to the donation of fixed property to the Service, the Service must transfer the Deeds of the property into the name of the Service.

H.3.6 The Service may not receive any donations from the tobacco industry.

H.3.7 Any funds, goods or property that are donated must be reflected as such in the financial statements of the Service and will be reported separately in the Annual Report as provided for in Rule VIII.

PART VI. PROCUREMENT

A. PRINCIPLES

The Service must procure goods and services in the most effective and efficient manner while as far as possible taking into consideration the need to participate in the development of businesses owned and managed by previously disadvantaged people.

B. PROCEDURES

B.1 The Board must develop and implement a procurement policy and procedures, including tendering procedures, delegated levels of financial authority, control mechanisms and reporting procedures.

B.2 The Chief Executive Officer must ensure that the procurement policy and procedures are well known and understood throughout the Service and that any employee that is authorised to procure goods or services has clear written delegations that state his or her authority.

PART VII. REPORTING

A. PRINCIPLES

A.1 The Service will aim to keep complete and thorough records of its activities and to make these available in as transparent a manner as is

possible provide that it is understood that patient records will receive the highest level of confidentiality that doctor-patient privilege can maintain.

A.2 The aim of the annual report will be to present a balanced and understandable assessment of the Service's position based on the principles of openness regarding material matters of significant interest and concern to all stakeholders. The Board will aim to present a comprehensive and objective assessment of the activities of the Service so that relevant stakeholders with legitimate interest in the Service's affairs can obtain a full, fair and honest account of its performance.

B. RESPONSIBILITIES

B.1 The Board must prepare an annual report on the affairs and functions of the Service during the previous year ending on 31 March and, on or before 31 August of each year, submit it to the Minister in compliance with section 24 of the Act.

B.2 At least once a year the Chief Executive Officer must present a consolidated report to the Board on the progress made with the development of the laboratory services provided and include in the report-

- (a) mechanisms or strategies to be utilised to progressively remove the barriers so that access to services is increased, with due regard to the customer's means of access to the services and the barriers to increased access thereof;
- (b) relevant factors related to these matters that may affect standards for the main services to be provided; and
- (c) arrangements that have been made to prevent the suspension of services.

C. ROUTINE REPORTING

C.1 Reports from management to the Board must provide a balanced assessment of significant risks and the effectiveness of the system of internal control in managing those risks. Any significant control failings or weaknesses identified must be reported in the reports, including the impact that they have had, or may have had, on the Service and the actions being taken to rectify them.

C.2 Minutes and reports from meetings of all committees of the Board must be tabled to the full Board for information and must form part of the records of the Board.

C.3 Board minutes will be sent to the Director General of the Department of Health for information.

C.4 The Board will endeavour to report to the Minister in person twice each year. One of these occasions will also be used to formally hand over the Annual Report.

D. ANNUAL REPORT AND FINANCIAL STATEMENTS

D.1 Corporate Governance Information.

D.1.1 The annual report should include a charter of responsibilities confirming the Board's statutory responsibility for strategic plans, monitoring of operational performance and management, determination of policy and process for risk management and internal controls, communication policy and Board member appointments and orientation.

D.1.2 The Board must report on the present state of affairs of the Service at the end of the financial year and the profit or loss and cash flows for the period.

D.1.3 The Auditors must report on whether the financial statements are fairly presented.

D.1.4 The annual report must include:

- a. comment on the nature and extent of the social, transformational, ethical, safety, health and environmental management policies and practices in the Service;
- b. description of practices reflecting a commitment to reduction of workplace accidents, fatalities and health and occupational safety incidents against stated measurement targets and objectives, specifically the nature and extent of the strategy, plan and policies adopted to address and manage the potential impact of HIV/AIDS on the Service;
- c. description of human capital development, in particular staff numbers, progress towards equity targets, achievement of corporate training and development initiatives, age, employee development and financial investment committed. (This should also cover the opportunities that have been created for previously disadvantaged individuals, in particular women, to reach management positions.)

D.2 Financial Information.

D.2.1 The Board must;

- (a) prepare financial statements for each financial year in accordance with generally accepted accounting practice, unless the Accounting Standards Board accepts the application of the generally recognised accounting practice;

- (b) submit the financial statements to the auditors as required by section 23(3) of the Act and section 55 of the Public Finance Management Act;
- (c) prepare an annual report that contains all of the information required by the Public Finance Management Act and chapter VIII of these Rules;
- (d) report separately on discounts granted to clients, services suspended, grants awarded to the Service, bequests made, and donations received;
- (e) specifically disclose the risk management process and system of internal control, including reasonable assurance that disastrous incidents will not destroy the Service; and
- (f) report on all borrowing authorised in terms of section 21 of the Act.

D.2.2 Remuneration of Board members and executive management must be reported in general terms in the annual report.

D.3 Other Information.

D.3.1 The annual report must include:

- (a) a consolidated report on laboratory services rendered to foreign countries and reporting specifically on any cases where the Minister, in terms of section 16(3) of the Act, may have had to obtain the concurrence of the Minister of Finance and indemnify the Service against any losses that the Service may have incurred as a result of services rendered to foreign countries;

- (b) a consolidated report of any unethical and/or risky behaviour that has been detected in the Service and the steps that were taken to address this behaviour, including, but not limited to, reports to the Health Professions Council where appropriate;
- (c) a statement regarding progress with the implementation of the quality assurance programme and quality control measures that have been taken in accordance with the quality assurance rules and the stated targets for the year;
- (d) a consolidated report of teaching and research that has been conducted in association with the institutions of higher learning; and
- (e) specific reports on each discovery, invention or improvement made by employees of the Service and other persons associated with the service, including agreements reached regarding ownership of intellectual property rights and fees and royalties.

D.4 Distribution of information will be through a broad range of communication channels. The Service will endeavour to publish all relevant reports on a corporate website on the internet.

PART VIII. AUDITORS

A. PRINCIPLES

The corporate governance and financial control of the Service will comply with the legal and accounting principles and indices. The Audit Committee must assist the Board in discharging its duties relating to the safeguarding of assets, the operation of adequate systems, control processes and the preparation of accurate financial reporting and statements in compliance with all applicable legal requirements and accounting standards.

B. INTERNAL AUDIT

B.1 The Service shall establish an internal audit unit.

B.2 This unit will establish and implement an audit plan, with the approval of the Audit Committee, that will provide the Board and management with assurance that there is a risk management plan and that internal controls and governance processes are functioning.

B.3 In order to ensure the maximum independence the head of the internal audit unit must attend the Audit Committee meetings and must have full access at all times to the chairperson of the Audit Committee.

B.4 The appointment of the head of the internal audit unit must be authorised by the chairperson of the Audit Committee. The internal audit unit may be contracted out to a private firm provided that the Audit Committee ensures that it is never managed by the same audit firm as the external audit or as any consulting firm that is providing services to the Service.

B.5 The employment contract of head of the internal audit or the contract of the private contracted company may not be terminated without the written authority of the chairperson of the Audit Committee after consultation with the chairperson of the Board.

C. DUTIES AND POWERS OF EXTERNAL AUDITORS

C.1 The Board, its committees and the executive management must do everything in their power to ensure that the external auditors can fulfil the duties and powers that are provided for in section 23 of the Act and section 60 of the Public Finance Management Act, 1999.

PART IX. TRANSITIONAL ARRANGEMENTS

A. FINANCE COMMITTEE

A.1 Any finance committee that has been established and is functioning prior to the date of commencement of these Rules will be deemed to have been established in terms of these rules.

A.2 The term of office of the members of the Committee referred to A.1 is deemed to have commenced from the date of appointment.

A.3 The minutes and other records of any finance committee that has been established and is functioning prior to the date of commencement of these Rules will be deemed to be the minutes and records of this Committee.

B. DELEGATIONS, AUTHORISATIONS AND RESPONSIBILITIES

B.1 Any delegation that the Board has made prior to the date of commencement of these Rules will be deemed to be a delegation made in terms of these rules.

B.2 Any delegation that the Chief Executive Officer has made prior to the date of commencement of these Rules will be deemed to be a delegation made in terms of these rules.

B.3 Any delegation that the Board or the Chief Executive Officer has made prior to the date of commencement of these Rules and that has not been properly recorded in writing must be recorded in the manner that is required by these rules.

C. ANNUAL BUDGET AND CORPORATE PLAN

C.1 At the date of commencement of these rules the SAIMR or the part of the Service that used to fall under the Public Service will formally close its financial books and the Service will open a new book of accounts.

C.2 From the date of commencement of these rules the Service will inherit the budget of the SAIMR for the remainder of the 2001/02 financial year.

C.3 The budget for the 2002/03 financial year shall be deemed to have been approved by the Minister.

C.4 The budget for the 2003/04 financial year need not comply with the timeframes required by Rule IV C.3 but it must be approved by the Minister in terms of Rule IV C.5.

D. SETTING OF FEES AND TARIFFS

D.1 The fees and tariffs for the 2003/04 financial year that were set after consultation with the national and provincial Departments of Health shall be deemed to comply with the provisions or Rule V B.1.1.

E. PROCUREMENT

E.1 From the commencement date of these rules the Service will inherit the financial provisions, prescripts and requirements applicable and in force at the SAIMR:

- a. in so far as their use is not inconsistent with the provisions of these Rules or any law; and
- b. until a date to be determined by the Board by notice to all staff in an internal communication. Such a determination may be made from

time to time in respect of any one or more of the procedures, systems or forms in use.

F. AUDITORS

F.1 The Auditors that were appointed for the SAIMR will be deemed to be the auditors of the Service in terms of the requirements of the Public Finance Management Act and these Rules and the Board must immediately confer with the Auditor General in compliance with section 58(3) of the Public Finance Management Act, 1999.