

WESTERN CAPE PROVINCIAL PARLIAMENT



PUBLICATION OF EXPENDITURE POLICY

1. POLICY STATEMENT / PREAMBLE

- 1.1. Whereas the Western Cape Provincial Parliament (WCPP) will manage and disclose expenditure in a manner that ensures its resources are used effectively, efficiently, economically and transparently, and
- 1.2. whereas the WCPP recognizes that Parliament and Provincial Legislatures must be governed by the democratic values and principles provided for in the Constitution, and
- 1.3. whereas further, in order to:
 - a) promote and maintain a high standard of professional ethics in the financial management of Parliament and provincial legislatures;
 - b) promote the efficient, economic, and effective use of resources allocated to Parliament and provincial legislatures;
 - c) ensure the transparent, accountable and sound management of the revenue, expenditure, assets and liabilities of Parliament and provincial legislatures,
 the WCPP herewith approves the following Policy in respect of the Publication of claims.

2. PURPOSE

- 2.1. To give effect to Sections 7(a) and 35(1)(b) of the ***Financial Management of Provincial Parliament and Provincial Legislatures Act (Act no 10 of 2009) (FMPPLA)***.
- 2.2. To ensure that the WCPP promotes high levels of ethical conduct on the part of employees of the WCPP and Members of Provincial Parliament.
- 2.3. To foster accountability, transparency and public confidence in the management of public funds.

3. POLICY PROVISIONS

- 3.1. Section 7(a) of the Financial Management of Parliament and Provincial Legislatures Act states that:

*“The Accounting Officer **must** ensure that –
Parliament’s resources are used effectively, efficiently, economically and transparently;”*

- 3.2. Section 35(1)(b) of the Financial Management of Parliament and Provincial Legislatures Act, states that:

Before transferring any funds from Parliament to any other entity, the Accounting Officer must—

(b) render the transfer subject to conditions and remedial measures requiring the entity to establish and implement effective, efficient and transparent financial management and internal control systems.

- 3.3. The Accounting Officer may conduct annual sample verifications in respect of any claim/s submitted by WCPP employees.
- 3.4. Given the above-mentioned empowering provision of FMPPLA, as well as risks relating to the use by Members of their Enabling Allowances, the Accounting Officer may conduct annual sample verifications in respect of any claim/s submitted by Members.

- 3.5.** The Accounting Officer may direct the Chief Financial Officer (CFO) and Manager: Financial Compliance and Internal Control, to determine when such verifications envisaged in Clause 3.3 are conducted.
- 3.6.** The sample size for such verification, must be representative of the majority of the Parties represented in the WCPP.
- 3.7.** In giving effect to the above provisions of FMPPLA, the WCPP may, from time to time, implement further internal control measures to ensure compliance.
- 3.8.** WCPP currently, via the Annual Report, publishes its audited Annual Financial Statements on the WCPP website.
- 3.9.** In furtherance of Clauses 3.1 and 3.2, the Accounting Officer may direct the publication on the WCPP website, of the following:
- a) Any allowances claimed or stipends received by the WCPP Senior Management Team.
 - b) Any allowances or claims received by the WCPP employees.
 - c) Any expenditure relating to Irregular, unauthorised as well as fruitless and wasteful expenditure.
 - d) The approved audited Annual Financial Statements pertaining to the Secretarial and Constituency Allowances of the Political Parties within the WCPP.
 - e) Any claims of the Members of WCPP, in terms of their respective enabling allowances, as well as any entertainment claims.
- 3.10.** The format and particulars in which the information is published will be determined by the Accounting Officer.

4. COMMENCEMENT AND REVIEW

- 4.1.** This policy is effective immediately.
- 4.2.** This Policy will be reviewed by the Manager: Financial and Management Accounting in the final year of every Parliamentary Term unless an earlier review is necessary as a result of changes in the legislative or regulatory requirements.

APPROVED

ROMEO ADAMS
SECRETARY TO THE PROVINCIAL PARLIAMENT

DATE:

Original date of implementation:

Date of signature (R ADAMS)

Policy owner:

Chief Financial Officer

Policy Sponsor:

Secretary to the Provincial Parliament

Annexure

Senior Management of WCPP ('insert Financial Year ")

No.	Name	Total claims/allowances for period	Categories	Value
4				
5				
6				
7				
8				
9				
10				
Total				0

Employees of WCPP ('insert Financial Year ")

No.	Name	Total claims/allowances for period	Categories	Value
4				
5				
6				
7				
8				
9				
10				
Total				0

Members of WCPP ('insert Financial Year ")

No.	Name	Total expenditure for period 1 Apr - 30 June	Categories of expenditure	Value
5				
6				
7				
8				
9				
10				
Total				0