

PROVINCE OF THE WESTERN CAPE

**WESTERN CAPE UNAUTHORISED
EXPENDITURE BILL**

(As introduced)

(MINISTER OF FINANCE, ECONOMIC DEVELOPMENT AND TOURISM)

[B 7—2013]

PROVINSIE WES-KAAP

**WES-KAAPSE WETSONTWERP OP
ONGEMAGTIGDE UITGAWES**

(Soos ingedien)

(MINISTER VAN FINANSIES, EKONOMIESE ONTWIKKELING EN TOERISME)

[W 7—2013]

IPHONDO LENTSHONA KOLONI

**UMTHETHO OSAYILWAYO
WENKCITHO
ENGAGUNYAZISWANGA
WENTSHONA KOLONI**

(Njengoko wazisiwe)

(UMPHATHISWA WEZIMALI, UPHUHLISO LOQOQOSHO NOKHENKETHO)

[B 7—2013]

BILL

To approve certain unauthorised expenditure as a direct charge against the Provincial Revenue Fund.

BE IT ENACTED by the Provincial Parliament of the Province of the Western Cape, as follows:—

Approval of unauthorised expenditure

1. The unauthorised expenditure for the 2011/12 financial year to the amount of R53 741 946.90, set out in the Schedule and described in the Report of the Provincial Parliament's Standing Committee on Public Accounts of 5 March 2013, is approved and authorised as a direct charge against the Provincial Revenue Fund. 5

Short title

2. This Act is called the Western Cape Unauthorised Expenditure Act, 2013.

SCHEDULE

Vote	Financial Year	Description	Amount authorised (R)
6—Health	2011/12	Programme 3	2 332 034,59
		Programme 5	51 409 912,31
			53 741 946,90

**MEMORANDUM ON THE OBJECTS OF THE WESTERN CAPE
UNAUTHORISED EXPENDITURE BILL, 2013**

1. Introduction

- 1.1 The object of the Bill is to give effect to the recommendation of the Report of the Standing Committee on Public Accounts dated 5 March 2013, that the unauthorised expenditure incurred by Vote 6 (Department of Health) to the amount of R53 741 946.90, which affected Programme 3 and Programme 5 jointly, be authorised as a direct charge against the Provincial Revenue Fund.
- 1.2 Unauthorised expenditure to the amount of R53 741 946.90 was incurred by the Department of Health during the 2011/12 financial year as a result of:
- the payment of overtime to meet minimum operational response times of Emergency Medical Services;
 - the payment of outstanding sewerage and utility charges, which were paid after protracted interaction with the Department of Transport and Public Works and the City of Cape Town;
 - the payment for equipment scheduled for payment in the 2012/13 financial year, due to early delivery from service providers; and
 - payments made to reduce the number of accruals and commitments to be carried forward into the 2012/13 financial year.
- 1.3 In order to ensure a balanced budget, BAS system reports had to be drawn on a daily basis to monitor expenditure against the budget. During March 2012 it was difficult to draw reports from the system, which contributed to the fact that the budget could not be controlled and balanced.
- 1.4 All the provisions of the Bill fall within the legislative competence of the Province in terms of the Constitution of the Republic of South Africa, 1996 and the Public Finance Management Act, 1999 (Act 1 of 1999).

2. Consultation

The Department of the Premier: Legal Services was consulted on the content of the Bill.

3. Financial Implications

The unauthorised expenditure incurred by the Department of Health has been financed and is cash backed by the overcollection of revenue in 2011/12 and therefore the expenditure should be treated as a direct charge against the Provincial Revenue Fund. Revenue retention requests from overcollection in revenue in 2011/12, due to be voted as part of the 2012/13 adjustments budget, have been discounted by the unauthorised expenditure incurred by the Department in 2011/12.

WETSONTWERP

Om sekere ongemagtigde uitgawes as 'n regstreekse las teen die Provinsiale Inkomstefonds goed te keur.

DAAR WORD BEPAAL deur die Provinsiale Parlement van die Provinsie Wes-Kaap, soos volg:—

Goedkeuring van ongemagtigde uitgawes

1. Die ongemagtigde uitgawes vir die 2011/12-boekjaar ten bedrae van R53 741 946.90, in die Bylae uiteengesit en in die Verslag van die Provinsiale Parlement se Staande Komitee oor Openbare Rekeninge van 5 Maart 2013 beskryf, is goedgekeur en gemagtig as 'n regstreekse las teen die Provinsiale Inkomstefonds. 5

Kort titel

2. Hierdie Wet heet die Wes-Kaapse Wet op Ongemagtigde Uitgawes, 2013.

BYLAE

Begrotingspos	Boekjaar	Beskrywing	Bedrag gemagtig (R)
6—Gesondheid	2011/12	Program 3	2 332 034,59
		Program 5	51 409 912,31
			53 741 946,90

MEMORANDUM OOR DIE OOGMERKE VAN DIE WES-KAAPSE WETSONTWERP OP ONGEMAGTIGDE UITGAWES, 2013

1. Inleiding

- 1.1 Die oogmerk van die Wetsontwerp is om uitvoering te gee aan die aanbeveling van die Verslag van die Staande Komitee oor Openbare Rekeninge van 5 Maart 2013, dat die ongemagtigde uitgawes aangegaan deur Begrotingspos 6 (Departement van Gesondheid) ten bedrae van R53 741 946.90, wat Program 3 en Program 5 gesamentlik geraak het, gemagtig word as 'n regstreekse las teen die Provinsiale Inkomstefonds.
- 1.2 Ongemagtigde uitgawes ten bedrae van R53 741 946.90 is gedurende die 2011/12-boekjaar deur die Departement van Gesondheid aangegaan as gevolg van:
- die betaling van oortyd om aan die minimum operasionele reaksietye van Mediese Nooddienste te voldoen;
 - die betaling van uitstaande riool- en nutsbedryfkoste wat na verlengde interaksies met die Departement van Vervoer en Openbare Werke en die Stad Kaapstad betaal is;
 - die betaling vir toerusting wat geskeduleer was vir betaling in die 2012/13-boekjaar, weens vroeë aflewering deur diensverskaffers; en
 - betalings wat gemaak is om die getal toevallings en verpligtinge wat na die 2012/13-boekjaar oorgebring sou word, te verminder.
- 1.3 Ten einde 'n gebalanseerde begroting te verseker, moes BAS-stelselverslae op 'n daaglikse basis getrek word om uitgawes teen die begroting te monitor. Gedurende Maart 2012 was dit moeilik om verslae van die stelsel te trek, wat daartoe bygedra het dat die begroting nie beheer en gebalanseer kon word nie.
- 1.4 Ingevolge die Grondwet van die Republiek van Suid-Afrika, 1996 en die Wet op Openbare Finansiële Bestuur, 1999 (Wet 1 van 1999), is al die bepalings van die Wetsontwerp binne die wetlike bevoegdheid van die Provinsie.

2. Oorlegpleging

Die Departement van die Premier: Regsdienste is oor die inhoud van die Wetsontwerp geraadpleeg.

3. Finansiële Implikasies

Die ongemagtigde uitgawes deur die Departement aangegaan, is gefinansier en met kontant gerugsteun deur die oorinvordering van inkomste in 2011/12 en gevolglik moet die uitgawes hanteer word as 'n regstreekse las teen die Provinsiale Inkomstefonds. Versoeke om die behoud van inkomste na aanleiding van die oorinvordering van inkomste in 2011/12, wat bewillig sal word as 'n deel van die 2012/13- aansuiweringsbegroting, is verdiskonteer teen die ongemagtigde uitgawes in 2011/12 deur die Departement.

UMTHETHO OSAYILWAYO

Ukugunyazisa inkcitho ethile engagunyaziswanga njengentlawulo ethe ngqo kwiNgxowa-mali yeNgeniso yePhondo.

KUWISWA UMTHETHO KE NGOKO yiPalamente yePhondo leNtshona Koloni, ngolu hlobo:—

Ukwamkelwa kwenkcitho engagunyaziswanga

1. Inkcitho engagunyaziswanga yonyaka-mali wama-2011/12 engama-R53 741 946.90, nedweliswe kwiShedyuli yaza yachazwa kwiNgxelo yeKomiti eSisigxina yePalamente yePhondo ejongene neeMali zoLuntu ngomhla wesi-5 uMatshi 2013, iyamkelwa kwaye igunyaziswa njengemali eyintlawulo ethe ngqo kwiNgxowa-mali yeNgeniso yePhondo. 5

Isihloko esifutshane

2. Lo Mthetho uya kwaziwa ngegama elithi uMthetho weNkcitho 10 engagunyaziswanga weNtshona Koloni, 2013.

ISHEDYULI

Ivoti	Unyaka-mali	Inkcazo	Imali Engunyazisiweyo (R)
6-EzeMpilo	2011/12	UMsebenzi 3	2 332 034,59
		UMsebenzi 5	51 409 912,31
			53 741 946,90

**IMEMORANDAM ENGEENJONGO ZOMTHETHO OSAYILWAYO
WENKCITHO ENGAGUNYAZISWANGA WENTSHONA KOLONI,
2013**

1. Intshayelelo

- 1.1 Injongo yaloMthetho uyilwayo kukuphumeza oko kuqulathwe kwiNgxelo yeKomiti eSisigxina ngeAkhawunti zikaRhulumente, ngomhla we- 5 kweyo-Kwindla 2013, echaza ukuba inkcitho engagunyaziswanga eyenzeke kwivoti 6 (Isebe lezeMpilo) yesixamali esiyi R53 741 946.90 esathi sachaphazela iNkqubo 3 kunye neNkqubo 5 ngokudibeneyo yaye lenkcitho mayitsalwe ngqo kwiNgxowamali yePhondo.
- 1.2 Inkcitho engagunyaziswanga esisixa mali esiyi R53 741 946.90 eyathi yenzeka kwiSebe lezeMpilo ngexesha lonyaka mali ka 2011/12:
- njengentlawulo yexesha elengezelelweyo ukuze ifikelele kwixesha elithile lokusebenza leeNkonzo zoNyango loNgxamiseko;
 - umsebenzi ophucukileyo wogutyulo nezixhobo zokusebenza ezathi zahlawulwa emva kwexesha elide ziqwalaselwa liSebe lezoThutho neMisebenzi yoLuntu kwakunye neSixeko Sekapa;
 - izixhobo ezazifanele ukuba zihlawulwe kunyakamali ka 2012/13 zathi zahlawulelwa ukuhanjiswa zisisiwa kubaniki beenkonzo kwaye;
 - iintlawulo zenziwa ukucuthwa inani lamatyala ayakuthi asiwe phambili kunyakamali ka 2012/13 ukuze kujongisiswe imeko apho kungathotywa lamatyala oko kuyakuthi kulandeliswe ngentlawulo ngexesha lenyanga yoKwindla ku 2012.
- 1.3 Ukuze kuqinisekiswa ngokulingana kwingxelo yolwabiwomali ngenkqubo ze BAS kufuneka kujongwe kwinkcitho eyenzeke imihla ngemihla kuhlahlo mali. Ngenyanga yoKwindla 2012 kuye kwanobunzima ukwenza ingxelo kwiBAS oko kuye kwengeza kwimeko yokungakwazi ukulawula uhlahlo mali kunye nokulungelelanisa.
- 1.4 Onke lamalinge aloMthetho uyilwayo aye awela ekukwazini ukusebenza kwezowiso Mthetho kwiPhondo ngokomgaqo siseko weRiphabhliki yoMzantsi Afrika, 1996 kunye noMthetho woLawulo lweMali kaRhulumente, 1996 (UMthetho 1 ka 1999).

2. Uthethathethwano

ISebe leNkulumbuso: Iinkonzo zoMthetho kubonisenwe nalo ngalo Mthetho uYilwayo.

3. Ukuchaphazeleka ngokwezimali

Inkcitho engagunyaziswanga ethe yenzeka kwiSebe iye yaxhaswa ngezimali ezinkozo ebe ibuye kwingqokelela yengxowa mali ku 2011/12, ngoko ke inkcitho mayithathwe njengetyala elitsalwe ngqo kwiNgxowamali yePhondo. Isicelo sokuBamba iNgxowa yokuqokelela ngaphezulu kwingxowamali ka 2011/12 isezakuvotelwa njengenxalenye yohlahlo mali olulungisiweyo luka 2012/13, luye lwathotywa yinkcitho engagunyaziswanga ethe yenzeka kwiSebe ngo 2011/12.

