

Reference: RCS/C.6 (2016/17)

TREASURY CIRCULAR NO. 41/2016

THE PREMIER
THE MINISTER OF ECONOMIC OPPORTUNITIES
THE MINISTER OF COMMUNITY SAFETY
THE MINISTER OF CULTURAL AFFAIRS AND SPORT
THE MINISTER OF EDUCATION
THE MINISTER OF FINANCE
THE MINISTER OF HEALTH
THE MINISTER OF HUMAN SETTLEMENTS
THE MINISTER OF LOCAL GOVERNMENT, ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING
THE MINISTER OF SOCIAL DEVELOPMENT
THE MINISTER OF TRANSPORT AND PUBLIC WORKS
THE SPEAKER: PROVINCIAL PARLIAMENT
THE DEPUTY SPEAKER: PROVINCIAL PARLIAMENT
THE ACCOUNTING OFFICER: VOTE 1: PREMIER (ADV B GERBER)
THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (DR G LAWRENCE)
THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (MR Z HOOSAIN)
THE ACCOUNTING OFFICER: VOTE 4: COMMUNITY SAFETY (MR G MORRIS)
THE ACCOUNTING OFFICER: VOTE 5: EDUCATION (MR BK SCHREUDER)
THE ACCOUNTING OFFICER: VOTE 6: HEALTH (DR B ENGELBRECHT)
THE ACCOUNTING OFFICER: VOTE 7: SOCIAL DEVELOPMENT (DR R MACDONALD)
THE ACCOUNTING OFFICER: VOTE 8: HUMAN SETTLEMENTS (MR T MGULI)
THE ACCOUNTING OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR P VAN ZYL)
THE ACCOUNTING OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MS J GOOCH)
THE ACCOUNTING OFFICER: VOTE 11: AGRICULTURE (MS J ISAACS)
THE ACCOUNTING OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MR S FOURIE)
THE ACCOUNTING OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MR B WALTERS)
THE ACCOUNTING OFFICER: VOTE 14: LOCAL GOVERNMENT (MR G PAULSE)
THE CHIEF FINANCIAL OFFICER: VOTE 1: PREMIER (MR D BASSON)
THE CHIEF FINANCIAL OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MS N PETERSEN)
THE CHIEF FINANCIAL OFFICER: VOTE 3: PROVINCIAL TREASURY (MR A GILDENHUYS)
THE CHIEF FINANCIAL OFFICER: VOTE 4: COMMUNITY SAFETY (MR M FRIZLAR)
THE CHIEF FINANCIAL OFFICER: VOTE 5: EDUCATION (MR L ELY)
THE CHIEF FINANCIAL OFFICER: VOTE 6: HEALTH (MR A VAN NIEKERK)
THE CHIEF FINANCIAL OFFICER: VOTE 7: SOCIAL DEVELOPMENT (MR JO SMITH)
THE CHIEF FINANCIAL OFFICER: VOTE 8: HUMAN SETTLEMENTS (MR F DE WET)
THE CHIEF FINANCIAL OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR T GILDENHUYS)
THE CHIEF FINANCIAL OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MR CR ISMAY)
THE CHIEF FINANCIAL OFFICER: VOTE 11: AGRICULTURE (MR F HUYSAMER)
THE CHIEF FINANCIAL OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MS M ABRAHAMS)
THE CHIEF FINANCIAL OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MS BG RUTGERS)
THE CHIEF FINANCIAL OFFICER: VOTE 14: LOCAL GOVERNMENT (MS B SEWLALL-SINGH)
THE HEAD OFFICIAL: PROVINCIAL TREASURY (MR Z HOOSAIN)
THE DEPUTY DIRECTOR GENERAL: FISCAL AND ECONOMIC SERVICES (MR H MALILA)
THE DEPUTY DIRECTOR GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MR A HARDIEN)
THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES (MS M KORSTEN)
THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS JD GANTANA)
THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (MR M SIGABI) (ACTING)
THE CHIEF DIRECTOR: ASSET MANAGEMENT (MR IG SMITH)
THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE AND ACCOUNTING (MR B VINK)
THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYS)

For information

THE HEAD: OFFICE OF THE FINANCE MINISTRY (ADV E PRETORIUS)
 THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR PP PIENAAR)
 THE DIRECTOR: FINANCIAL GOVERNANCE (MS N SIGWELA) (ACTING)
 THE DIRECTOR: FISCAL POLICY (MS M KORSTEN) (PRO TEM)
 THE DIRECTOR: INFRASTRUCTURE (MR A VISAGIE) (ACTING)
 THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR L BRINDERS)
 THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR ML BOOYSEN)
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MR E JOHANNES) (ACTING)
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR Z ZONYANE) (ACTING)
 THE DIRECTOR: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MR R MOOLMAN)
 THE DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING (MR A REDDY)
 THE DIRECTOR: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS RH SLINGER)
 THE DIRECTOR: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MS A PICK)
 THE DIRECTOR: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS N EBRAHIM)
 THE DIRECTOR: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS A SMIT)
 THE DIRECTOR: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR R MIENIE) (ACTING)
 THE PROVINCIAL AUDITOR
 MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT
 THE DEPUTY DIRECTOR GENERAL: CORPORATE ASSURANCE, DEPARTMENT OF THE PREMIER (MS H ROBSON)

2016 ADJUSTED ESTIMATES OF PROVINCIAL EXPENDITURE: PROGRAMME, FORMAT AND CONNECTED MATTERS

Aim

1. The aim of the 2016 Adjusted Estimates is to achieve fiscal consolidation, fiscal discipline and prepare for the 2017 MTEF.

Purpose

2. The purpose of this circular is —
 - To inform votes of the programme for the finalisation of the Adjustments Appropriation Bill, 2016, Western Cape Adjusted Estimates of Provincial Expenditure (AEPE), inclusive of infrastructure expenditure tables where relevant, as well as the Gazette for the adjusted transfer of funds to municipalities.
 - For votes to note that the format to be used for the 2016 AEPE publication is the same as in the previous years and the link with the 2016 Estimates of Provincial Revenue and Expenditure (EPRE) chapters will continue to be maintained.

Programme

3. The date for the tabling of the national Adjustments Appropriation Bill, 2016 and Adjusted Estimates of National Expenditure 2016 is 26 October 2016.
4. National Treasury Regulation 6.6.3 stipulates that, where a national adjusted estimate allocates funds to a province, the relevant provincial treasury must table an adjusted estimate within 30 days of the tabling of the national adjusted estimate, or within such longer period as the National Treasury may approve.

5. The date for tabling of the Western Cape Adjustments Appropriation Bill, 2016, as well as the Western Cape Adjusted Estimates of Provincial Expenditure, 2016, other relevant information and supporting documents, has been set for **24 November 2016**.
6. The programme for the 2016 Adjusted Estimates process is attached. Some of the dates contained in this programme may, due to circumstances, change at a later stage if needed.
7. The tight deadlines (see attached programme) to complete the Adjusted Estimates will require votes to independently start with the completion of the tables, especially with regards to shifts, at a much earlier date. Please note that the dates directly applicable to votes (accounting officers) have been shaded.

Background

8. As mentioned in Budget Circular 1 - 2017/18 dated 20 July 2016, the persistently weak economic environment increases the need, more than ever, to ensure fiscal sustainability. In light of the economic outlook and possible downgrade in credit ratings, South Africa is under severe pressure to return public finances to a sustainable path and stabilise public debt through fiscal consolidation.
9. While the need for government services is growing, government has to meet development priorities with less. Over the past few years, fiscal consolidation has become a priority with the prioritisation of frontline services over non-essential services and relooking at which programmes and projects need to be prioritised versus those that need to be reviewed.
10. The 2016 Adjusted Budget will address budget issues relevant to the 2016/17 financial year, such as possible amendments to the earmarked CoE upper limits, approved rollover of unspent funds and retention of own revenue.

Principles

11. The 2016 Adjusted Estimates will lay the basis for the 2017 Medium Term Expenditure Framework (MTEF) and thereby creates a seamless budgeting process.
12. Fiscal consolidation has become a priority with the prioritisation of frontline services over non-essential services and relooking at which programmes and projects need to be prioritised versus those that need to be reviewed.
13. Maintain the Compensation of employees (CoE) containment introduced in the 2016 Main Budget by continuing with CoE limits in the Adjusted Estimates.
14. Increase in CoE can only be ratified with the necessary Cabinet approval and funded through the reprioritisation of baselines.

15. Opportunity to realign the 2016 Budget in favour of the 2017 MTEF.
16. In order to achieve sustainability and efficiency of spend, the Adjustments budget will provide for the shifting of funds within and across votes and programmes to find the correct mix of expenditure items, as well as technical adjustments to the 2016 Main Budget as tabled.
17. In light of the pressure on the current fiscal envelope, requests for additional funding as unforeseen and unavoidable in terms of National Treasury Regulation 6.6, will only be considered in exceptional circumstances.

Shifts

18. With regards to shifts between votes, the accounting officers of both the transferring and receiving vote must agree to the shift(s) by completing and signing a PFMA section 33 certificate. The Excel template is available on the PT network at the following path:

<\\pgwc.gov.za\treasury\PT DATA\b Adj Estimate\Vote xx>

19. This signed certificate (by both accounting officers) under cover of an explanatory letter must be submitted to the Provincial Treasury on Friday, **28 October 2016**.
20. As correspondence in this regard normally takes place between accounting officers, CFOs are not always immediately informed of such shifts. To ensure improved control over such shifts and inclusion thereof in the adjusted estimate databases, the CFOs of transferring votes must immediately provide the CFOs of receiving vote(s) **as well as the Provincial Treasury** with copies of these requests, as soon as the documentation is forwarded to the receiving accounting officer for signature.

Earmarked allocations

21. Certain votes received earmarked allocations in the 2016 Estimates of Provincial Revenue and Expenditure (main budget). These allocations were included in the 2016 Appropriation Act, Act 3 of 2016. Votes should note that changes to these allocations can only be made after consultation with the Provincial Treasury. Such a written request to revise or amend earmarked allocations must be submitted to the Provincial Treasury by at the latest **Friday, 28 October 2016**.

Amendment to Earmarked CoE upper limits

22. For the first time, as part of the 2016/17 Main Budget process, the aggregate CoE allocation to departments has been earmarked, i.e. it has been classified as specifically and exclusively appropriated within the Western Cape Appropriation Act, 2016, (Act 3 of 2016). Thus, by implication, virement/shifts away and towards

CoE in aggregate is not allowed as per section 43(4)(a) of the Public Finance Management Act, 1999 (Act 1 of 1999) (PFMA).

23. As stipulated in section 3(b) of the Western Cape Appropriation Act, 2016, (Act 3 of 2016), amounts listed in the Schedule to the Act as specifically and exclusively appropriated and that refer to earmarked allocations, may be used only for the purpose stipulated in the Schedule to the Act and in accordance with the framework published in terms of section 4 of the Act.
24. The earmarking of aggregate personnel expenditure limits within the 2016 Appropriation Act thus means that departments will not be able to increase or decrease their aggregate CoE budgets, other than by another Act of Parliament, i.e. by means of the Western Cape Adjustments Appropriation Act as part of the 2016 Adjusted Estimates process.
25. As part of the 2016 Adjusted Estimates process, departments will be able to shift CoE funds between and within programmes/sub-programmes on CoE item level, if so required, without requesting Treasury's approval.
26. Decreases in the CoE upper limit are allowed. Treasury must, however, be informed of the reasons for such decisions and the alternative use of the CoE underspent funds.
27. It must be noted that increases of the CoE upper limits can only be ratified with the necessary Cabinet approval and funded through the reprioritisation of baselines. Such written requests must be submitted to the Provincial Treasury by at the latest **Friday, 28 October 2016**.
28. Please also note that this implies that no further amendments to the upper limits for CoE per vote will be possible after the 2016 Adjusted Estimates process has been finalised. Departments must thus make sure that the aggregate CoE allocation per vote will not be exhausted by the end of the financial year, as overspending will constitute unauthorised expenditure. Any underspending on CoE by the end of the financial year, on the other hand, will revert back to the Provincial Revenue Fund and will not be available for final virements.

Realignment of the 2016 Budget in favour of the 2017 MTEF

29. As the 2016 Adjusted Estimates lays the basis for the 2017 MTEF, the uncertain economic outlook as well as achieving fiscal consolidation, departments can suspend funding in 2016/17 for allocation over the 2017 MTEF. Such written requests must be submitted to the Treasury by Friday, **28 October 2016**.

Unspent municipal balances from prior municipal financial years

30. If municipalities surrendered any unspent balances from prior municipal financial years to the Provincial Revenue Fund, such funds will reflect as increased own revenue in the Provincial Revenue Fund and departments can either reallocate the funds to other municipalities or use such funds for other purposes within municipalities.
31. In this regard, departments are requested to motivate any proposed expenditure regarding such increased own revenue and submit the motivations to the Provincial Treasury by at the latest Friday, **28 October 2016**.
32. Please remember that all transfers to municipalities will have to be gazetted. The departments are advised to use the frameworks that were previously published when adjusting transfers. Frameworks for new allocations must be submitted when submitting the AEPE documentation. Departments are further advised to ensure that the Afrikaans version of the frameworks is correct and is reviewed before submitting to Provincial Treasury.

Performance information

33. All provincial votes and entities have tabled performance information presented in the Annual Performance Plans (APPs), and are reporting against it on a quarterly basis. Quarterly Performance Reporting (QPR) has been institutionalised within the Province and reports are submitted to the Department of the Premier, the Department of Planning, Monitoring and Evaluation, and national line departments. Quarterly Performance Information is also submitted to the Cabinet and the Budget Committee in the Provincial Parliament.
34. The Department of the Premier recommends that votes, only in instances where there have been **major policy shifts or change in legislative mandates** (e.g. shifting or inclusion of functions) since the tabling of the 2016/17 APP and where the findings from the Audit of 2015/16 predetermined objectives may have necessitated changes to the current Annual Performance Plans, table these amendments as part of the 2016 Adjusted Estimates by completing Annexure C (Excel format) (Annexure to the AEPE template, see PT network).
35. Votes are also required to submit these changes in an Annual Performance Plan format (Word format) as per the attached example (Annexure B). This, in essence, represents a replacement of the affected pages of the tabled 2016/17 Annual Performance Plans and should also highlight specifically where these changes have taken place.

36. In addition to the above, votes are required to submit an explanatory memorandum motivating the proposed changes. The information in the previous paragraphs (paragraphs 34 & 35), together with this explanatory memorandum, must reach the Provincial Treasury, BudgetOffice.ProvincialTreasury@westerncape.gov.za and the Department of the Premier, BizPerformance@westerncape.gov.za by Friday, **28 October 2016**.
37. The Quarterly Performance Report model does not provide for any changes to targets. Any revisions on the original APPs that are reflected in the 2016 Adjusted Estimates should therefore be noted and explained in the QPRs and 2016/17 Annual Reports.
38. Regarding the performance information and in particular any amendments to the APPs, accounting officers should take responsibility for:
- Ensuring that an overall performance management system is in place and documented;
 - Ensuring that all documentation in terms of the motivation and approval of the revisions are available for audit purposes;
 - Sufficient appropriate audit evidence and source documentation are available;
 - Appropriate information systems are in place to facilitate the preparation of a performance report that is accurate, complete and verifiable; and
 - Ensuring that adequate control processes and procedures are designed and implemented to improve the accuracy, completeness and validity of reported performance information.
39. It should be noted that changes to performance indicators and targets are only allowed in the instances as discussed in this section. Minor amendments to service delivery targets need to be explained in the Annual Report, which makes provision for comments to explain for variances between the original APP targets and the actual performance on targets in the Annual Report (Part B). These minor changes to targets should also be explained in QPRs in the “reasons for deviations” sections.

Formats and schedules

40. Please note that the format of the Adjusted Estimates of Provincial Expenditure remains unchanged for 2016.
41. The formats (Excel template) relevant to your vote are available on the PT network, at the following path:

<\\pgwc.gov.za\treasury\PT DATA\b Adj Estimate\Vote xx>

For further information or technical assistance please contact the Data Collating and Technical Editing Unit, Provincial Treasury (Ms Ella Smit at 021 483-4433).

42. For vote specific queries, please contact the Provincial Treasury, Provincial Government Public Finance Analyst responsible for your vote.

Shifts within a vote/within a programme:

43. When completing the tables for shifts within votes and within programmes and sub-programmes, for the sake of transparency, accounting officers must clearly indicate the relevant economic classifications in the space provided therefore.
44. Each virement or shift must be motivated, in both the 'FROM' and 'TO' columns. In the "FROM" column votes must specify what has been reduced, whilst in the "TO" column, votes must specify what the funds will be used for. Votes must also mention incorrect classification of items in both the "FROM" and "TO" columns.
45. In order to maintain the credibility and integrity of the Main Budget, please note that the Provincial Treasury will not recommend large shifts, i.e. shifts in excess of eight per cent within votes in the Adjusted Estimates, unless sufficiently substantiated by the vote.

Summary of details of expenditure for infrastructure per category:

46. Where applicable, votes must complete the summaries of details for infrastructure expenditure.

Adjustments Appropriation Bill:

47. You are reminded that the schedules to the Western Cape Adjustments Appropriation Bill, 2016, must be submitted in three languages, i.e. English, Afrikaans and Xhosa. Please note that only the adjustments (increases/decreases) will be voted on by Provincial Parliament in the adjusted estimate process, as the appropriation in the main budget allocation has already been enacted.

Allocations to municipalities, schools, hospitals and public entities:

48. In terms of section 30(2)(c) of the Division of Revenue Act, 2016 (Act 3 of 2016) (2016 DoRA) amendments to the allocations to municipalities, schools and hospitals budgets, as previously gazetted in terms of section 30(2)(a) of the 2016 DoRA, must be published or gazetted in or with the Province's budget documents that are submitted with an adjustment appropriation Bill to its legislature.
49. In this regard the following are relevant:
- Amended frameworks with regards to allocations to **municipalities** must be submitted as per the dates in the attached programme.

- Amendments to **schools and hospitals budgets**, as well as the indicative allocation to a **public entity** for the implementation of a programme funded by a Schedule 5 allocation on behalf of a province or for assistance provided to the province in implementing such a programme (e.g. Agriculture for Casidra), must be submitted with the final budget documentation on **Friday, 11 November 2016**, or on a date as per arrangement.

Loading of the Budget

50. After the tabling of the 2016 Adjustments Appropriation Bill and the subsequent enactment thereof, the adjustments for expenditure and revenue must be loaded on BAS by **31 January 2017**. Once loaded, the Provincial Treasury will ensure that the main and adjusted budgets have been correctly loaded on BAS prior to requesting the budget controller to lock the adjusted budget column.

Actions required

51. Votes to **note and diarise** the programme for the finalisation of the Western Cape Adjustments Appropriation Bill, 2016, AEPE and supporting documentation.
52. Votes to **submit** all proposed adjustments under cover of the attached template (Annexure A) to the Provincial Treasury by **28 October 2016**. Please add additional lines where necessary.
53. Votes to **note** that the compilation of the Adjusted Estimates needs to commence before the distribution of the final allocation letters in order to meet the timelines.



MS JD GANTANA

CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE

DATE: 25/10/2016

Western Cape Adjusted Estimates Programme 2016/17

Issues affecting Votes
MTEC 1

ACTION	DATE
Provincial Treasury to populate Adjusted Estimates matrix.	Continuous
Provincial Treasury (PGF, as well as FP, IAM and LGRE) to discuss Adjusted Estimates Treasury Circular, format, program and process with Management Accountant Forum (MAF) .	14 Oct 2016 Fri (as per programme)
Provincial MTEC 1 Technical Meetings: 2016/17 - 2018/19	19 - 26 October 2016
Provincial Treasury to distribute Treasury Circular with programme and other initial information to votes.	26 Oct 2016 Wed
Votes to immediately start populating Adjusted Estimates of Provincial Expenditure (AEPE) with shifts between and within programmes, as well as other known issues, e.g. amendments to the infrastructure tables and schedules for municipal transfers.	26 Oct 2016 Wed
National: Tabling of 2016 MTBPS and 2016/17 Adjusted Estimate of National Expenditure.	26 Oct 2016 Wed
Votes to submit applications to increase own revenue, where votes over collected on own receipts or specific donations during 2016/17 and require the funds to be voted for specific purposes in the 2016 Adjusted Estimates.	28 Oct 2016 Fri (12:00)
Votes - submit detailed shifts and signed S.33 reports, etc.	
Votes to submit motivations for changes to Annual Performance Plans.	
Provincial Treasury to provide votes with preliminary allocations and votes to populate AEPE accordingly, inclusive of schedules to the Bill, schedules for Municipal transfer Gazette and infrastructure tables where relevant.	2 Nov 2016 Wed
Provincial Treasury to communicate the outcome to votes of the rollover, revenue retention and increased own revenue applications.	2 Nov 2016 Wed
Provincial Treasury to finalise Adjusted Estimates Budget Policy Committee (BPC) and Cabinet submission including preliminary allocations, as well as Cabinet submission on Q2 financial and non-financial performance.	2 Nov 2016 Wed
Submission (prelim): Votes to submit preliminary AEPE Printer's Proof and schedules to Bill (in both Xhosa, Eng and Afr), in terms of preliminary allocations to Provincial Treasury, inclusive of schedules to the Bill, schedules for Municipal transfer Gazette and infrastructure tables where relevant.	3 Nov 2016 Thu
Adjustments Appropriation Bill: - Provincial Treasury to finalise drafting of Bill (excluding schedules).	3 Nov 2016 Thu
Provincial Treasury to clear with Head of the Provincial Treasury the Adjusted Estimates Cabinet submission including preliminary allocations.	4 Nov 2016 Fri
Provincial Treasury to clear with Minister of Finance the Adjusted Estimates BPC and Cabinet submission including preliminary allocations.	4 Nov 2016 Fri
Provincial Treasury to clear with Minister of Finance the Adjusted Estimates BPC and Cabinet submission including preliminary allocations.	4 Nov 2016 Fri

Western Cape Adjusted Estimates Programme 2016/17

ACTION	DATE
Provincial Treasury to clear with Special PTM the Adjusted Estimates Cabinet submission including preliminary allocations.	7 Nov 2016 Mon (morning)
Provincial Treasury to clear with Budget Policy Committee the Adjusted Estimates Cabinet submission including preliminary allocations.	7 Nov 2016 Mon (afternoon)
Special Cabinet Meeting on the Adjusted Estimates , including preliminary allocations (also MTBPS and Q2 expenditure). After Cabinet approved/amended allocations, become final allocations.	9 Nov 2016 Wed (Scheduled date)
Provincial Treasury to provide votes with final allocations.	9 Nov 2016 Wed (after Cabinet meeting)
Votes to clear final Adjusted Budget with HoD and Executive.	10 - 11 Nov 2016 Thu - Fri
<u>Submission (final):</u> Votes to submit electronic copies of final AEPE Printer's Proof and schedules to Bill (in both Xhosa, Eng and Afr), as cleared by Executive , in terms of final allocations to Provincial Treasury, inclusive of schedules to the Bill, schedules for Municipal transfer Gazette and infrastructure tables where relevant.	11 Nov 2016 Fri (16:00)
Provincial Treasury to check AEPE, do summaries and finalise Municipal Gazette.	11 - 14 Nov 2016 Fri - Mon
Provincial Treasury (Data Collating and Technical Editing) to do formatting.	15 - 18 Nov 2016 Tue - Fri
Adjustments Appropriation Bill: - Provincial Treasury to finalise schedules to the Bill. - Provincial Treasury to submit Bill to Legal Services for checking and certification.	18 Nov 2016 Fri
Provincial Treasury to submit AEPE Printer's Proof to printers.	19 Nov 2016 Sat
Adjustments Appropriation Bill: - Provincial Treasury to receive certified bill from Legal Services. - Provincial Treasury to provide certified Bill to WC Parliament for printing.	21 Nov 2016 Mon
Finalise MTBPS and Adjusted Estimates Speech.	24 Nov 2016 Thu
Adjustments Estimates: Provincial Treasury to receive AEPE from printers.	24 Nov 2016 Thu
WC-MTBPS and Adjusted Estimates - Tabling in the WC Provincial Parliament - AE First Reading (24/11) - AE Presentation to Budget Committee, AE, MTBPS and Q2 performance (24/11) - AE Standing (Portfolio) Committee Discussion (from 25/11) - AE Budget Committee discuss and consider SC reports (28/11) - AE Parliamentary debates reports (29/11) - AE Second Reading Debate (29/11) - AE Parliamentary Budget Vote Debates (30/11 - 1/12) - AE Third Reading Debate (1/12) - AE Sign-off (5/12)	24 Nov 2016 Thu (with MTBPS) See Parliamentary Programme

SUMMARY OF PROPOSED AMENDMENTS

No.	DETAIL OF REQUEST	AMOUNT R'000
<i>Funds that Become Available (new allocation)</i>		
<i>National</i>		0
1		
2		
<i>Provincial: 2015/16 Increased Own Revenue (including Donations)</i>		0
1		
2		
<i>Provincial: Asset Financing Reserve</i>		0
1		
2		
<i>Unforeseeable and Unavoidable Expenditure</i>		
<i>National</i>		0
1		
2		
<i>Provincial</i>		0
1		
2		
<i>Section 25 Emergency Expenditure</i>		0
1		
2		
<i>Announcement in Annual Provincial Budget</i>		0
1		
2		
<i>Function Shifts</i>		0
1		
2		
<i>Shifting of Funds Between Votes</i>		0
1		
2		
<i>Earmarked allocations to be lifted</i>		0
1		
2		
<i>Changes to Annual Performance Plans</i>		
1		
2		

Example (Word format): Amendments to the current APP**Amendments to the current Annual Performance Plan: 2016/17****Page 31****Programme 2: Sustainable Resource Management****Sub-programme 2.4: Public Finance****Element: Provincial Government Finance****Programme performance indicators and annual targets for 2016/17**

Programme performance indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
8.1	Number of provincial budget assessment reports to enhance conformance, credibility and sustainability of the budget*	Developed a framework on conformance, credibility and sustainability of the budget and 14 provincial budgets assessed and remedial steps actioned	28	28	28	28	28	28

Quarterly targets for 2016/17

Performance indicator		PSG Linkage	Reporting period	Annual target 2016/17	Quarterly targets			
					1 st	2 nd	3 rd	4 th
8.1	Number of provincial budget assessment reports to enhance conformance, credibility and sustainability of the budget*	PSG 5	Bi-annually	28	-	-	14	14

* *Amendments to the APP*

Note: Amendments should be shaded in light grey.

**Amendments to the current Annual Performance Plan:
2016/17 - 2018/19**

Programme/Sub-programme/ Sub-sub-programme/ Performance Indicators	Target for 2016/17 as per Annual Performance Plan (APP)	1 st Quarter Planned output as per APP	2 nd Quarter Planned output as per APP	3 rd Quarter Planned output as per APP	4 th Quarter Planned output as per APP	Reasons for change
Programme 1: Administration						