

Reference: RCS/C.6 (2017/18)

TREASURY CIRCULAR NO. 33/2017

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 (ADV C SMITH)
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 L BRINDERS) (ACTING)
THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYS)
THE HEAD: OFFICE OF THE FINANCE MINISTRY (ADV E PRETORIUS)
THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR PP PIENAAR)

For information

THE DIRECTOR: FINANCIAL GOVERNANCE (MR A THOMAS) (ACTING)
THE DIRECTOR: FISCAL POLICY (DR N NLEYA)
THE DIRECTOR: INFRASTRUCTURE (MR K LANGENHOVEN)
THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR T MADONDILE) (ACTING)
THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR ML BOOYSEN)
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MR A DYAKALA)
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR M SIGABI)
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 A MAZOMBA)
THE PROVINCIAL AUDITOR
MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT
THE DEPUTY DIRECTOR GENERAL: CORPORATE ASSURANCE, DEPARTMENT OF THE PREMIER (MS H ROBSON)

2017 ADJUSTED ESTIMATES OF PROVINCIAL EXPENDITURE: AIM, PROGRAMME, FORMAT AND RELATED MATTERS

Aim

1. The main aim of the 2017 Adjusted Estimates is to:
 - Achieve the objectives of the Western Cape fiscal strategy as set out in the 2017 Budget Overview, i.e. fiscal sustainability, fiscal consolidation and fiscal discipline, within the fiscal envelope to deal with some of the key risks threatening the Province.
 - Provide a basis for preparing for the 2018 MTEF.

Purpose

2. The purpose of this circular is:
 - To inform votes of the programme for the finalisation of the Adjustments Appropriation Bill, 2017, Western Cape Adjusted Estimates of Provincial Expenditure (AEPE), 2017, inclusive of infrastructure expenditure tables where relevant, as well as the Provincial Gazette for the adjusted transfer to municipalities.
 - For votes to note that the format to be used for the 2017 AEPE publication is the same as in the previous years and the link with the 2017 Estimates of Provincial Revenue and Expenditure (EPRE) tables will continue to be maintained.

Programme

3. The date for the tabling of the national Adjustments Appropriation Bill, 2017 and Adjusted Estimates of National Expenditure 2017 is 25 October 2017.
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, 2017, as well as the Western Cape Adjusted Estimates of Provincial Expenditure, 2017, other relevant information and supporting documents, has been set for **23 November 2017**.
6. The Programme for the 2017 Adjusted Estimates process is attached. Where required, some of the dates contained in this programme may, due to circumstances beyond the control of the Provincial Treasury, be amended.
7. The tight deadlines (see attached programme) to complete the 2017 Adjusted Estimates will require votes to, at a much earlier date, independently start with the completion of the tables, especially with regards to shifts. Please note that the dates directly applicable to Votes (accounting officers) have been shaded.

Background and principles

8. The 2017 Adjusted Estimates will firstly, deal with the effective and efficient implementation of the 2017 Budget and secondly lay the basis for the 2018 Medium Term Expenditure Framework (MTEF), thereby creating a seamless budgeting process. In addition, the 2017 Adjusted Estimates will have to respond to the fiscal risk statement published as part of the 2017 MTBPS and 2017 Main Budget. Some of these risks have now materialised and this threatens the sustainability of the 2014 - 2019 Provincial Strategic Plan.
9. Budget Circular 2 – 2018/19, dated 4 September 2017, highlighted the following pertaining to the 2017 Adjusted Budget:
 - 9.1 **Allocative efficiency and responsiveness of plans and budgets:** The 2018 Budget process continues to focus on formulating a responsive and sustainable budget which promotes service delivery impact. The sustainability of the 2017/18 financial year expenditure as well as the 2018 MTEF is required to be outlined with the objective of maintaining fiscal consolidation and fiscal discipline.

- 9.2 **Credibility and Efficiency of Budget:** To achieve increased credibility of the 2018 MTEF budget required, where needed, revisiting decisions taken in the 2017/18 financial year resulting in *reprioritisation*. Some of the main risks affecting the implementation of the 2017/18 Budget is the impact of the drought, the water crisis and crime affecting the Province. The result has been that various departments have already needed to reprioritise the current 2017/18 Budget to deal with some of the impact of the risks. During the recent 2017 Departmental Provincial MTEC process, departments needed to indicate any major shifts that would impact the 2017 Adjusted Estimates, particularly those that impact policy objectives over the 2018 MTEF. Consequently, the 2017/18 Adjusted Estimates will play a pivotal role in the Province's fiscal consolidation and sustainability strategy in preparation for the 2018 Budget.
- 9.3 **Compensation of Employees (CoE) limits:** In order to contribute to fiscal discipline, the 2017 Adjusted Estimates process will include a reassessment per department of the 2017 CoE limits set in the 2017 Main Budget. Departments are required to review the budget assumptions made in the 2017 Main Budget, with the aim of finding a balance between addressing service delivery challenges and taking cognisance of the recruitment processes. In order to ensure that departments compile credible CoE budgets, in tabling the 2017 Main Budget, the proposal was accepted that the 80/20 principle will apply to any under spending or shift from personnel in the 2017/18 financial year. In that 80 per cent of the under spending will revert back to the Provincial Revenue Fund and departments will be able to apply for the remaining 20 per cent for reallocation, subject to Provincial Treasury approval.
- 9.4 **Roll-over and Revenue Retention process:** Service delivery is being provided in an ever changing environment, thus the roll-over and revenue retention submission submitted to the Provincial Treasury in April 2017 may require a reconsideration by departments, given the response required to deal with some of the key risks that has now materialised. Departments and the Provincial Parliament can resubmit their roll-over and revenue retention requests by **Monday, 30 October 2017**.

Shifts

10. 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>
11. This signed certificate (by both accounting officers) under cover of an explanatory letter must be submitted to the Provincial Treasury on **Monday, 30 October 2017**.

12. 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

13. Votes received earmarked allocations in the 2017 Estimates of Provincial Revenue and Expenditure (main budget). These allocations were included in the 2017 Appropriation Act, Act 1 of 2017. Votes should note that changes to these allocations can only be made **in consultation (with concurrence)** of the Provincial Treasury. Such a written request to revise or amend earmarked allocations must be submitted to the Provincial Treasury by **Monday, 30 October 2017**.

Amendment to Earmarked CoE upper limits

14. As part of the 2017/18 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, 2017, (Act 1 of 2017). In terms of section 3(b) of the Western Cape Appropriation Act, 2017, (Act 1 of 2017), amounts listed in the Schedule to the Act as specifically and exclusively appropriated and that refer to earmarked allocations, may only be used 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.
15. The earmarking of aggregate personnel expenditure limits within the 2017 Appropriation Act thus means that departments will not be able to amend (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 2017 Adjusted Estimates process.
16. As mentioned in Paragraph 9.3 above, departments are required to review the budget assumptions made in the 2017 Main Budget, with the aim of finding a balance between addressing service delivery challenges and taking cognisance of the recruitment processes.
17. As part of the 2017 Adjusted Estimates process, departments will be able to shift CoE funds between and within programmes/sub-programmes, but limited to **CoE item level**, if so required, without requesting Treasury's approval.

18. Departments are allowed to decrease their CoE upper limits as part of the Adjusted Estimates, but without the benefit of shifting the funds towards own requirements, other than those specifically aimed at addressing some of the key risks identified, such as drought, water risks, crime, etc. The reallocation of 20 per cent of the decrease of the CoE must be motivated. With regard to the remaining 80 per cent of the total decrease in CoE, departments may, together with the 20 per cent portion, submit an alternative use of the unspent CoE to the Provincial Treasury by **Monday, 30 October 2017**.
19. It must be noted that increases in 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 motivated in detail and submitted to the Provincial Treasury by **Monday, 30 October 2017**. This will only be considered upon clear demonstration that the fiscal policy principles will not be compromised.
20. This implies that no further amendments to the upper limits for CoE per Vote will be possible after the 2017 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 any overspending on the upper limits 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.
21. The Provincial Treasury will consider the subject of CoE upper limits as part of finalising the 2018 Budget.

Realignment of the 2017 Budget in favour of the 2018 MTEF

22. As the 2017 Adjusted Estimates lays the basis for the 2018 MTEF, the uncertain economic outlook as well as achieving fiscal consolidation, departments can submit recommendations to suspend funding in 2017/18 for allocation over the 2018 MTEF. Such written requests must be properly motivated and submitted to the Treasury by **Monday, 30 October 2017**.

Unspent municipal balances from prior municipal financial years

23. 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 respective Votes and departments can either request to reallocate the funds to other municipalities or use such funds for other purposes within municipalities.

24. 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 **Monday, 30 October 2017**.
25. All transfers to municipalities must be published in the Provincial Gazette. Departments are advised to use the frameworks that were previously published when adjusting transfers. Frameworks, in both English and Afrikaans, for new allocations must be submitted to the Provincial Treasury when submitting the AEPE documentation. Departments are further advised to ensure that, particularly the Afrikaans version of the frameworks, are grammatically correct and is reviewed before submitting to Provincial Treasury.

Performance information

26. 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.
27. The Department of the Premier and the Provincial Treasury recommend that votes, only in instances where there have been major or key risks that have or will impact on the performance of departments, policy shifts or change in legislative mandates (e.g. shifting or inclusion of functions) since the tabling of the 2017/18 APP and where the findings from the Audit of 2016/17 predetermined objectives may have necessitated changes to the current Annual Performance Plans, table these amendments as part of the 2017 Adjusted Estimates by completing Annexure C (Excel format) (Annexure to the AEPE template, see PT network).
28. Votes are also required to submit these changes in the 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 2017/18 Annual Performance Plans and should also highlight specifically where these changes have taken place.
29. In addition to the above, Votes are required to submit an explanatory memorandum motivating the proposed changes. The information in the previous paragraphs, 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 **Monday, 30 October 2017**.

30. The Quarterly Performance Report model does not provide for any changes to targets. Any revisions on the original APPs that are reflected in the 2017 Adjusted Estimates should therefore be noted and explained in the QPRs and 2017/18 Annual Reports.
31. 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.
32. 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 QPR process and 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

33. Please note that the format of the Adjusted Estimates of Provincial Expenditure remains unchanged for 2017.
34. Please note that the allocations as per the Adjusted Estimates of Provincial Expenditure (Emergency Funds), tabled in the Provincial Parliament on 17 August 2017, have been included in the Main Appropriation column.
35. 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).

36. 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:

37. 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.
38. 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.
39. 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:

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

Adjustments Appropriation Bill:

41. You are reminded that the schedules to the Western Cape Adjustments Appropriation Bill, 2017, 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:

42. In terms of section 30(2)(c) of the Division of Revenue Act, 2017 (Act 3 of 2017) (2017 DoRA) amendments to the allocations to municipalities, schools and hospitals budgets, as previously gazetted in terms of section 30(2)(a) of the 2017 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.

43. 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, 10 November 2017**, or on a date as per arrangement.

Loading of the Budget

44. After the tabling of the 2017 Adjustments Appropriation Bill and the subsequent enactment thereof, the adjustments for expenditure and revenue must be loaded on BAS by **31 January 2018**. 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

45. Votes to **note and diarise** the programme for the finalisation of the Western Cape Adjustments Appropriation Bill, 2017, Adjusted Estimates of Provincial Expenditure, 2017, and supporting documentation.
46. Votes to **submit** all proposed adjustments under cover of the attached template (Annexure A) to the Provincial Treasury by **30 October 2017**. Please add additional lines where necessary.
47. 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 October 2017

Western Cape Adjusted Estimates Programme 2017/18

Issues affecting Departments

ACTION	DATE
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) .	25 Oct 2017 Wed
National: Tabling of 2018 MTBPS and 2017/18 Adjusted Estimate of National Expenditure.	25 Oct 2017 Wed
Provincial Treasury to distribute Treasury Circular with programme and other initial information to departments and Provincial Parliament.	26 Oct 2017 Thu
Departments and Provincial Parliament 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 2017 Thu
Departments to submit applications to increase own revenue, where departments over collected on own receipts or specific donations during 2017/18 and require the funds to be voted for specific purposes in the 2017 Adjusted Estimates.	30 Oct 2017 Mon (12:00)
Departments to submit reconsidered roll-over and revenue retention submission.	
Departments to submit motivated requests for increase/alternative utilisation of decrease in CoE upper limit.	
Departments to submit detailed shifts and signed S.33 reports, etc.	
Departments and Provincial Parliament to submit possible motivations for changes to Annual Performance Plans.	
Provincial Treasury to provide departments and Provincial Parliament with preliminary allocations to populate AEPE accordingly, inclusive of schedules to the Bill, schedules for Municipal transfer Gazette and infrastructure tables where relevant.	6 Nov 2017 Mon
Provincial Treasury to clear with PTM the Adjusted Estimates Cabinet submission including preliminary allocations.	6 Nov 2017 Mon
Provincial Treasury to clear with Budget Policy Committee the Adjusted Estimates Cabinet submission including preliminary allocations.	7 Nov 2017 Tue
Submission (prelim): Departments and Provincial Parliament 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.	8 Nov 2017 Wed
Cabinet Meeting on the Adjusted Estimates , including preliminary allocations (also MTBPS and Q2 budget performance). After Cabinet approved/amended allocations, become final allocations.	8 Nov 2017 Wed
Provincial Treasury to provide departments and Provincial Parliament with final allocations.	9 Nov 2017 Thu (after Cabinet meeting)
Departments and Provincial Parliament to clear final Adjusted Budget with HoD and Executive.	9 - 10 Nov 2017 Thu - Fri
Submission (final): Departments and Provincial Parliament 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.	10 Nov 2017 Fri (16:00)
Attestation: AOs to sign off on final Adjusted Estimates documentation, bill schedules and municipal gazette.	13 Nov 2017 Mon
WC-MTBPS and Adjusted Estimates - Tabling in the WC Provincial Parliament - AE First Reading (23/11) - AE Presentation to Budget Committee, AE, MTBPS and Q2 performance (23/11) - AE Standing (Portfolio) Committee Discussion (from 24/11) - AE Budget Committee discuss and consider SC reports (27/11) - AE Parliamentary debates reports (28/11) - AE Second Reading Debate (28/11) - AE Parliamentary Budget Vote Debates (29/11 - 1/12) - AE Third Reading Debate (1/12) - AE Sign-off by Premier (5/12)	23 Nov 2017 Thu (with MTBPS) See Parliamentary Programme

SUMMARY OF PROPOSED AMENDMENTS

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

Example (Word format): Amendments to the current APP**Amendments to the current Annual Performance Plan: 2017****Page 43****Programme 2: Sustainable Resource Management****Sub-programme 2.4: Public Finance****Element: Provincial Government Finance****Programme performance indicators and annual targets for 2017/18**

Programme performance indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
8.1	Number of provincial budget assessment reports to enhance conformance, credibility and sustainability of the budget*	28	28	28	28	28	28	28

Quarterly targets for 2017/18

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:
2017/18 - 2019/20**

Programme/Sub-programme/ Sub-sub-programme/ Performance Indicators	Target for 2017/18 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						

SUMMARY OF PROPOSED AMENDMENTS

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