



Reference: RCS/C.6 (2018/19)

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TREASURY CIRCULAR NO. 36/2018

- 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 (MS A SMIT)
- 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 IG SMITH) (ACTING)
- THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES (MR ML BOOYSEN) (ACTING)
- THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS JD GANTANA)
- THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (VACANT)
- THE CHIEF DIRECTOR: ASSET MANAGEMENT (MS N EBRAHIM) (ACTING)
- THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE AND ACCOUNTING (MR A HARDIEN)
- THE CHIEF FINANCIAL OFFICER (MS A SMIT)
- THE HEAD: OFFICE OF THE FINANCE MINISTRY (ADV. E PRETORIUS)

For information

THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR PP PIENAAR)
THE DIRECTOR: FINANCIAL GOVERNANCE (MS M VAN NIEKERK)
THE DIRECTOR: FISCAL POLICY (DR N NLEYA)
THE DIRECTOR: INFRASTRUCTURE (MR K LANGENHOVEN)
THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR L BRINDERS)
THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR D CRONJÉ) (ACTING)
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (VACANT)
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 T RAKIEP) (ACTING)
THE DIRECTOR: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS R JULIE) (ACTING)
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)

2018 ADJUSTED ESTIMATES OF PROVINCIAL REVENUE AND EXPENDITURE: AIM, PROGRAMME, FORMAT AND RELATED MATTERS

Aim

1. The main aim of the 2018 Adjusted Estimates for departments and the Provincial Parliament are to:
 - Allow for in-year and immediate service delivery challenges to be addressed, whilst still achieving the 2018 Budget outcomes and principles of fiscal consolidation and fiscal discipline.
 - Provide a basis for preparing for the 2019 MTEF.

Purpose

2. The purpose of this circular is:
 - To inform votes of the programme for the finalisation of the Adjustments Appropriation Bill, 2018, Western Cape Adjusted Estimates of Provincial Revenue and Expenditure (AEPRE), 2018, 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 2018 AEPRE publication is the same as in the previous years and the link with the 2018 Estimates of Provincial Revenue and Expenditure (EPRE) tables will continue to be maintained.
 - For votes to note that amendments relating to non-financial performance information (indicators and targets) are not communicated through the Excel template previously used. The new process and format to indicate changes are explained in paragraphs 18 and 19 below.

Programme

3. The date for the tabling of the national Adjustments Appropriation Bill, 2018 and Adjusted Estimates of National Expenditure 2018 is 24 October 2018.
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, 2018, as well as the Western Cape Adjusted Estimates of Provincial Revenue and Expenditure, 2018, other relevant information and supporting documents, has been set for **22 November 2018**.
6. The programme for the 2018 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 2018 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.

Legislative principles

8. In terms of section 31 of the Public Finance Management Act, 1999 (Act 1 of 1999) (PFMA), the Adjusted Budget may only provide for:

(a) The appropriation of funds that have become available to the Province

- National Treasury, in the Adjusted Estimate of National Expenditure, may allocate additional funds to the Province via the Provincial Equitable Share. National departments may also allocate additional funds to the Province in terms of national conditional grants.
- Changes in expenditure levels as a result of own revenue in/decreases for 2018/19 will also be included here.
- Provision may also be made for the retention of previous year's increased own revenue, where approved.

(b) Unforeseeable and unavoidable expenditure recommended by the Provincial Cabinet within a framework determined by the national Minister of Finance

- Unforeseeable and unavoidable expenditure is expenditure that could not be anticipated at the time of finalising the Estimates of Provincial Expenditure for the 2018 Main Budget. In terms of section 6.6.1 of the PFMA, for purposes of an adjustments budget, the following will not be considered unforeseeable and unavoidable expenditure:
 - i. Expenditure that, although known when finalising the estimates of expenditure, could not be accommodated within allocations;
 - ii. Tariff adjustments and price increases; and
 - iii. Extensions of existing services and the creation of new services that are not unforeseeable and unavoidable.

(c) Any expenditure in terms of section 25

- In terms of section 25 of the PFMA, the Provincial Minister of Finance may authorise the use of funds from the Provincial Revenue Fund to defray spending of an exceptional nature, which is currently not provided for and which cannot, without serious prejudice to the public interest in the Province, be postponed to a future appropriation by the Provincial Parliament. No such authorisations have been issued in the 2018/19 financial year.

(d) Money to be appropriated for expenditure already announced by the Provincial Minister of Finance during the tabling of the annual budget

- In certain instances, an amount to be allocated over the three years of the MTEF for a specific purpose will be announced by the Provincial Minister of Finance when the main budget is tabled, but the specific details of annual allocations will be finalised later. This is normally when plans have not been finalised at the time of the main budget. The Provincial Minister of Finance announced in his 2018 Budget Speech on 6 March 2018 that an additional R100 million has been earmarked in 2018/19 within the Provincial Revenue Fund towards the drought and pursuing water crisis.

(e) The shifting of funds between and within votes or to follow the transfer of functions in terms of section 42

- Shifts are, inter alia, made when the assets or liabilities of a vote are transferred to another vote or institution in terms of legislation or following the re-organisation of functions.
- Shifts within and between main divisions in a vote are also made when amounts have been incorrectly classified in terms of the Standard Chart of Accounts (SCOA) in the main budget.
- Budget reprioritisation may also require that shifts be made. Votes would need to indicate any major shifts in the Adjusted Estimates which impacts policy objectives over the 2019 MTEF. Consequently, the 2018/19 Adjusted Estimates will play a pivotal role in the province's fiscal consolidation strategy and preparation for the 2019 Budget.
- 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>

- This signed certificate (by both accounting officers) under cover of an explanatory letter must be submitted to the Provincial Treasury on **Monday, 29 October 2018**.
- 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.

(f) The utilisation of savings under a main division within a vote for the defrayment of excess expenditure under another main division within the same vote in terms of section 43

- In order to improve oversight responsibilities, votes need to clearly indicate any virements made before the Adjusted Estimates.
- Virements specifically refer to the utilisation of savings under a main division to defray excess expenditure under another main division in the same vote. Virements are thus mostly only relevant to shifts made at year-end.

(g) The rollover of unspent funds from the preceding financial year

- The principles in this regard have been discussed in Treasury Circular No. 13/2018 dated 19 April 2018.
- In order to facilitate seamless spending, Provincial Treasury, where requested by departments, expedited the conclusion of the applications relating to (i) drought allocations and (ii) infrastructure. All other applications will be finalised as part of the 2018 Adjusted Estimates process.
- National Treasury considered the requests pertaining to national conditional grants and approved those that adhered to the principles and requirements.
- Departments have already been informed of the outcomes of the expedited applications and national conditional grant rollover process.
- The Speaker of the Provincial Parliament has the authority to approve its rollover requests in terms of section 3(02)(b) of the PFMA.

Earmarked allocations

9. Votes received earmarked allocations in the 2018 Estimates of Provincial Revenue and Expenditure (main budget). These allocations were included in the 2018 Appropriation Act, Act 1 of 2018. 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, 29 October 2018**.

Compensation of employees

10. In order to contribute to fiscal discipline, the 2018 Adjusted Estimates process will include a reassessment of the 2018 CoE limits set in the 2018 Main Budget per department. A review will be conducted of the budget assumptions made in the 2018 Main Budget, with the aim of finding a balance between addressing service delivery challenges and taking cognisance of the recruitment processes.
11. To continue the 2017 MTEF budget strategy of fiscal consolidation, departments must review and compile credible CoE budgets in the 2018 Adjusted Estimates. To this end, the 80/20 CoE principle endorsed by Cabinet as part of the 2017 MTEF budget will continue in the 2018 Adjusted Estimates. The 80/20 CoE principle explains 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.
12. It must be noted that the Budget Policy Committee supported the 80/20 CoE principle and that the Provincial Treasury will revert back to Cabinet via the Budget Policy Committee regarding any funding that may become available through application of the principle.
13. Votes may submit submissions indicating the usage of the 20 per cent CoE reduction, as well as indicating any further in-year risks or challenges that the vote is experiencing. Such submissions must reach the Provincial Treasury by **Monday, 29 October 2018**.

Realignment of the 2018 Budget in favour of the 2019 MTEF

14. As the 2018 Adjusted Estimates lays the basis for the 2019 MTEF, the uncertain economic outlook as well as achieving fiscal consolidation, departments may submit recommendations to suspend funding in 2018/19 for allocation over the 2019 MTEF. Such written proposals must be properly motivated and submitted to the Provincial Treasury by **Monday, 29 October 2018**.

Non-Financial Performance Information

15. 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. The electronic Quarterly Performance Reporting System (eQPRS) has been institutionalised to facilitate the quarterly performance reporting process in the Western Cape Government for all departments and public entities. Quarterly Performance Information is also provided to the Cabinet and the Budget Committee in the Provincial Parliament.
16. 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 2018/19 APP and where the findings from the Audit of 2017/18 predetermined objectives may have necessitated changes to the current Annual Performance Plans, table these amendments as part of the 2018 Adjusted Estimates by completing Annexure C (Excel format) (Annexure to the AEPRE template, see PT network).
17. Votes are required to submit changes in the 2018/19 Annual Performance Plan, in a Word format with track changes, through a formal request from the Head of the Department or Chief Executive Officer of the institution with supporting documentation.
18. In addition to the above, Votes are required to submit an explanatory memorandum motivating the proposed changes with specific reference to the page and section numbers where amendments are proposed. 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, 29 October 2018**.
19. The eQPRS does not provide for any changes to targets. Any revisions on the original APPs that are reflected in the 2018 Adjusted Estimates should therefore be noted and explained in the eQPRS ("reason for deviations" column) and 2018/19 Annual Reports.
20. 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.

21. 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 eQPR 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 the eQPRs in the “reasons for deviations” columns.

Formats and schedules

22. Please note that the format of the Adjusted Estimates of Provincial Expenditure remains unchanged for 2018.
23. Amendments relating to non-financial performance information (indicators and targets) are not communicated through the Excel template previously used. The new process and format to indicate changes are explained in paragraphs 18 and 19 above.
24. 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 Tania Bosser at 021 483-6422).

25. 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:

26. 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.
27. Each shift or virement 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.
28. In order to maintain the credibility and integrity of the 2018 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:

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

Adjustments Appropriation Bill:

30. You are reminded that the schedules to the Western Cape Adjustments Appropriation Bill, 2018, 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:

31. In terms of section 30(2)(c) of the Division of Revenue Act, 2018 (Act 1 of 2018) (2018 DoRA) amendments to the allocations to municipalities, schools and hospitals budgets, as previously gazetted in terms of section 30(2)(a) of the 2018 DoRA, must be published or gazetted in or with the Province's budget documents that are submitted with an adjustment appropriation Bill to the Provincial Parliament.
32. 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, 9 November 2018**, or on a date as per arrangement.

Loading of the Budget

33. After the tabling of the 2018 Adjustments Appropriation Bill and the subsequent enactment thereof, the adjustments for expenditure and revenue must be loaded on BAS by **31 January 2019**. 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

34. Votes to **note and diarise** the programme for the finalisation of the Western Cape Adjustments Appropriation Bill, 2018, Adjusted Estimates of Provincial Expenditure, 2018, and supporting documentation.
35. Votes to **submit** all proposed adjustments to the Provincial Treasury by **29 October 2018**.
36. 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: 17 October 2018

Western Cape Adjusted Estimates Programme 2018/19



ACTION	DATE
Provincial Treasury to populate Adjusted Estimates matrix.	Continuous
PG MTEC 1 Engagements with PSG Groups 1 – 5 (including Game Changer discussions)	1 - 3 Oct 2018 Mon - Wed
Departmental PG MTEC 1 meetings with Votes and Entities (including Infrastructure discussions)	5 - 12 Oct 2018 Fri - Fri
Provincial Treasury to distribute Treasury Circular with programme and other initial information to departments and Provincial Parliament.	16 Oct 2018 Tue
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) .	23 Oct 2018 Tue
National: Tabling of 2018 MTBPS and 2018/19 Adjusted Estimate of National Expenditure.	24 Oct 2018 Wed
Departments and Provincial Parliament to immediately start populating Adjusted Estimates of Provincial Revenue and Expenditure (AEPRE) with shifts between and within programmes, as well as other known issues, e.g. amendments to the infrastructure tables and schedules for municipal transfers.	On receipt of circular
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 2018 Adjusted Estimates.	29 Oct 2018 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.	
Adjustments Appropriation Bill: - Provincial Treasury to finalise drafting of Bill (excluding schedules).	2 Nov 2018 Fri
Provincial Treasury to clear with Head of the Provincial Treasury the Adjusted Estimates Cabinet submission including preliminary allocations.	2 Nov 2018 Fri
Provincial Treasury to provide departments and Provincial Parliament with preliminary allocations to populate AEPRE accordingly, inclusive of schedules to the Bill, schedules for Municipal transfer Gazette and infrastructure tables where relevant.	2 Nov 2018 Fri
Provincial Treasury to clear with PTM the Adjusted Estimates Cabinet submission including preliminary allocations.	5 Nov 2018 Mon
Provincial Treasury to clear with Minister of Finance the Adjusted Estimates BPC and Cabinet submission including preliminary allocations and submit to Cabinet Secretariat .	5 Nov 2018 Mon
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.	6 Nov 2018 Tue
Provincial Treasury to clear with Budget Policy Committee the Adjusted Estimates Cabinet submission including preliminary allocations.	6 Nov 2018 Tue
Submission (prelim): Departments to submit preliminary AEPRE 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.	6 Nov 2018 Tue
Cabinet Meeting on the Adjusted Estimates , including preliminary allocations (also MTBPS and Q2 budget performance). After Cabinet approved/amended allocations, become final allocations.	7 Nov 2018 Wed
Provincial Treasury to provide departments and Provincial Parliament with final allocations .	8 Nov 2018 Thu (after Cabinet meeting)
Departments to clear final Adjusted Budget with HoD and Executive.	8 - 9 Nov 2018 Thu - Fri
Submission (final): Departments to submit electronic copies of final AEPRE 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.	9 Nov 2018 Fri (16:00)
Provincial Treasury to check AEPRE, do summaries and finalise Municipal Gazette.	9 - 11 Nov 2018 Fri - Sun
Provincial Treasury (Data Collating and Technical Editing) to do formatting.	11 - 13 Nov 2018 Sun - Tue
Attestation: AO's to sign off on final Adjusted Estimates documentation, bill schedules and municipal gazette.	12 Nov 2018 Mon
Adjustments Appropriation Bill: - Provincial Treasury to finalise schedules to the Bill. - Provincial Treasury to submit Bill to Legal Services for checking and certification.	13 Nov 2018 Tue
Provincial Treasury to submit AEPRE Printer's Proof to printers.	14 Nov 2018 Wed
Adjustments Appropriation Bill: - Provincial Treasury to receive certified bill from Legal Services. - Provincial Treasury to provide certified Bill to WC Parliament for printing.	15 Nov 2018 Thu
Finalise printer's proof and final submission by Provincial Parliament.	19 Nov 2018 Mon
Finalise Adjusted Estimates Speech.	19 Nov 2018 Mon
Adjustments Estimates: Provincial Treasury to receive AEPRE from printers.	21 Nov 2018 Wed
WC- Adjusted Estimates - Tabling in the WC Provincial Parliament - AE First Reading (22/11) - AE Presentation to Budget Committee, AE, MTBPS and Q2 performance (22/11) - AE Standing (Portfolio) Committee Discussion (from 23/11) - AE Budget Committee discuss and consider SC reports (26/11) - AE Parliamentary debates reports (27/11) - AE Second Reading Debate (27/11) - AE Parliamentary Budget Vote Debates (28/11 - 30/11) - AE Third Reading Debate (30/11) - AE Sign-off by Premier (4/12)	22 Nov 2018 Thu (with MTBPS) See Parliamentary Programme