

Reference number: RCS/C.5

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TREASURY CIRCULAR MUN NO. 14/2022

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2021/22 MUNICIPAL ROLL-OVER PROCESS IN RESPECT OF UNSPENT PROVINCIAL CONDITIONAL GRANTS ALLOCATIONS TO MUNICIPALITIES AS AT 30 JUNE 2022

1. PURPOSE

1.1 To officially communicate to municipalities the **roll-over process** guidelines and requirements that will be applicable **for the 2021/22 unspent provincial conditional grants allocations** to municipalities as at 30 June 2022.

2. 2021/22 WESTERN CAPE PROVINCIAL ROLL-OVER PROCESS

2.1 Municipalities are urged to refer to the roles and responsibilities section in the published gazettes to confirm whether the provincial grant is subject to the roll-over process and any specific requirements that apply to roll-overs for that grant.

2.2 All unspent provincial conditional grants allocations are subject to the annual institutionalised roll-over process, as set out in section 10 of the Western Cape Appropriation Act attached as **Annexure A**.

2.3 The Western Cape Provincial Treasury aims to provide greater clarity on the conditions required for roll-overs, so that there is less ambiguity in the process. This should also assist municipalities to anticipate when they are not eligible for a roll-over.

2.4 Municipalities must first apply for the roll-over of unspent provincial conditional grants allocations to municipalities **and must not automatically** roll-over unspent conditional grants in terms of section 28(2)(e) of the MFMA without prior approval from Provincial Treasury.

2.5 **Provincial Treasury will not approve the roll-over of funds that have already been rolled over in a previous year. Municipalities will be expected to return the unspent funds to the relevant transferring departments by 15 July 2022.**

2.6 Section 10(1) of the Western Cape Appropriations Act says that "...any conditional allocation that is not spent by a municipality by the end of a municipal financial year reverts to the Provincial Revenue Fund, unless the receiving municipal officer concerned can prove to the satisfaction of the Provincial Treasury and the transferring provincial officer that the unspent allocation is **committed** to identifiable projects."

2.7 **Committed** to identifiable projects means:

2.7.1 Proof that the project tender was published and the period for tender submissions closed **before 30 June 2022** (it is the intention that in future years municipalities will be expected to close tenders for grant funded projects by 31 March).

2.7.2 Proof that a contractor or service provider was appointed, or agreement was signed for delivery of the project **before 30 June 2022**.

2.7.3 Proof of a project tender or appointment of contractor/service provider for delivery of service was **concluded before 30 June of each year** in cases where additional funding was allocated during the final year of the project.

2.7.4 **Evidence that all projects linked to an allocation will be fully utilised by 30 June of the following year (attach cash flow projection for the applicable grant).**

2.7.5 For the delivery of integrated human settlements considering the housing subsidy systems, a list of the unspent balances per project should be submitted to the Department of Human Settlements. In

the case of the Integrated Residential Development Programme (IRDP) top structure and services subsections 2.7.1 to 2.7.4 above apply.

2.7.6 **Site hand-over certificate signed by Municipality, contractor and engineer was signed before 30 June 2022 for construction related projects.**

2.8 Requirements for the roll-over of unspent 2021/22 Provincial infrastructure Conditional Grants allocations (Regional socio-economic project (RSEP) - municipal projects, Human Settlements Development Grant (Beneficiaries) and Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries).

2.8.1 This roll-over process provides an accelerated process for the roll-over of infrastructure-related conditional grants allocations to municipalities, to minimise the duration of delays while roll-over applications are being processed.

2.8.2 Applications to roll-over funds that were transferred during **2021/22 financial year for Regional socio-economic project (RSEP) - municipal projects, Human Settlements Development Grant (Beneficiaries) and Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)** must be submitted to Provincial Treasury **by 15 July 2022**. This will also allow any approved roll-overs for these funds to be included in the adjustments budget as required in section 28(2)(e) of the MFMA.

2.8.3 For this purpose, municipalities must ensure that the information reported as **at 30 June 2022** for purposes of section 71 MFMA reporting is accurate and that it is aligned to the information reported to the transferring department(s).

2.8.4 **Applications must comply with the requirements that are outlined in paragraphs 2.7; 2.9; 2.10; 2.11 and 2.12 as non-compliant applications will be declined.**

2.8.5 Transferring department(s) will verify the information and ensure that the reported information is aligned before making recommendations on whether applications should be approved. Where there is misalignment, the applications will be declined.

2.9 Criteria and requirements for the roll-over of unspent provincial conditional grants allocations (for all other grants)

2.9.1 All unspent provincial conditional grants are subject to the annual institutionalised roll-over processes, as set out in section 10 of the Western Cape Appropriation Act.

2.9.2 Roll-over applications must set out reasons why allocations were not spent, and evidence that the funds are committed to identified projects (as required by section 10(1) of the WCAA). Where sufficient evidence is not submitted, unspent funds will be requested to be paid back to the Provincial Revenue Fund.

2.10 When applying for the roll-over of unspent conditional allocations that were appropriated through the 2021/22 main budget allocation (Provincial Gazette No. 8400 dated 16 March 2021) and 2021/22 adjusted budget allocations (Provincial Gazette No. 8531 dated 15 December 2021 and Provincial Gazette No. 8547 dated 4 February 2022), municipalities must supply Provincial Treasury with the following information:

2.10.1 **One** formal letter for all unspent provincial allocations using the attached **Annexure B** specified format, which must be addressed to the Provincial Treasury requesting the roll-over of unspent 2021/22 provincial conditional grant allocations: and

2.10.2 The Municipality must **list all the projects** that are **linked to the unspent provincial conditional grants** in the **motivation section of Annexure B** with a **progress report** on the state of implementation, the reason(s) why the grants were not fully spent in the year that it was originally allocated, and amount

of funds committed for each of the projects with an indicated time period on when the funds will be spent; and

- 2.10.3 **Attach supporting evidence** that work on each of the projects has commenced, as per paragraph 2.7 above.
- 2.11 **In addition, Provincial Treasury and transferring departments will also consider the following information when assessing roll-over applications and reserve the right to decline an application if there is non-performance and non-compliance by the Municipality in any of these areas:**
- 2.11.1 The 2021/22 provincial allocations must be correctly reflected on table SA18 of Schedule A and on table SB7 of Schedule B where there were adjustments to the budget.
- 2.11.2 Compliance with the periodic reporting requirements as per the published gazettes, circulars, including the municipal manager and chief financial officer signing-off on the information sent to National Treasury, Provincial Treasury and transferring departments.
- 2.11.3 Submission of the pre-audited Annual Financial Statements information to National Treasury and Provincial Treasury by **31 August 2022**.
- 2.11.4 **Accurate disclosure of grant name and performance** in the 2021/22 pre-audit Annual Financial Statements as per the published gazettes. Due to different methods of disclosure municipalities are requested to provide a schedule linking the grant names used in the Annual Financial Statements to the grant names as published in the relevant provincial gazettes; and
- 2.11.5 **Cash available in the bank** (net position including short term investments) as at 30 June of each year must be able to finance all commitments against cash including unspent grants;
- 2.12 **Municipalities must note that these guidelines are applicable to allocations for the 2021/22 financial year and the further roll-over of previously approved roll-overs will not be considered.**
- 2.13 The application must be submitted to Provincial Treasury by **31 August 2022**.
- 2.14 Late applications and applications that do not meet the requirements of this circular will be declined and the Municipality will be requested to repay the funds to the respective transferring department by 30 November 2022.**
- 2.15 When approving any roll-over requests, Provincial Treasury will use the latest provincial conditional grant expenditure information available at the time, which is the disclosure of grants information in the June 2022 tables SC 6, 7(1) and 7(2) of the C-Schedule, the provincial allocation quarterly verification information and the 2021/22 pre-audit Annual Financial Statements which need to be concluded and submitted by 31 August 2022.
- 2.16 Each transferring provincial department will review whether the application meets all the requirements and recommend whether a roll-over should be approved. They will also advise on how the municipalities will report on the spending of conditional grants funds that are approved to be rolled over.
- 2.17 Attached to this circular as **Annexure C** is a folder with the Provincial Gazettes that were published during 2021/22 financial year in respect of Provincial Government allocations to municipalities.
- 2.18 All electronic applications for provincial roll-overs must be sent to email address: MFMA.MFMA@westerncape.gov.za for the attention of Ms ZM Hans. **Where documents are larger than 18 MB**, municipalities are advised to use the [One Drive](#) for submission.

- 2.19 Municipalities are requested to also submit **updated grant reporting returns for the month of June 2022** as informed by the unspent amounts in the pre-audit Annual Financial Statements for 2021/22.
- 2.20 Any unspent allocations not applied for or not approved by Provincial Treasury or where no appeal is lodged must be repaid by the Municipality to the relevant transferring provincial department by **30 November 2022**. Further details will be provided regarding the date by when the unspent grants must be repaid in cases where municipalities have lodged appeals and the outcome is negative.
- 2.21 The capital portion of the unspent funds must be deposited into the bank account of the transferring department and proof of payment must be sent to mfma.mfma@westerncape.gov.za for the **attention of Ms ZM Hans**. The email must clearly indicate the department to which the repayment was made, the amount that was repaid, the year in which the allocation was published and the purpose of the allocation.
- 2.22 The banking details of the transferring departments are clearly contained in the table below. Municipalities are advised to use the correct banking details for the respective Western Cape Government department and the Municipality's code as a reference.

Name of Department	Bank Name Account	Branch Code
Department of the Premier	Nedbank 1 452 045 038	145209
Provincial Treasury	Nedbank 1 452 045 054	145209
Department of Community Safety	Nedbank 1 452 045 011	145209
Department of Health	Nedbank 1 452 045 097	145209
Department of Human Settlements	Nedbank 1 452 045 046	145209
Department of Environmental Affairs and Development Planning	Nedbank 1 452 045 003	145209
Department of Transport and Public Works	Nedbank 1 452 045 100	145209
Department of Economic Development and Tourism	Nedbank 1 452 045 135	145209
Department of Cultural Affairs and Sport	Nedbank 1 452 045 127	145209
Department of Local Government	Nedbank 1 452 055 661	145209

Note that all the accounts are with Nedbank and the branch code is the same for all the departments.

DR R HAVEMANN
DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES