



Reference: RCS/C.6 (2019/20)

Private Bag X9165
CAPE TOWN
8000

TREASURY CIRCULAR NO. 33/2019

- THE PREMIER
- THE MINISTER OF AGRICULTURE
- THE MINISTER OF COMMUNITY SAFETY
- THE MINISTER OF CULTURAL AFFAIRS AND SPORT
- THE MINISTER OF EDUCATION
- THE MINISTER OF FINANCE AND ECONOMIC OPPORTUNITIES
- 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 (MR H MALILA)
- THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MR R ADAMS)
- THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (MS J GANTANA)
- 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 S KAYE)
- 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 (MS J GANTANA) (ACTING)
- THE DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES (MS A PICK) (ACTING)
- THE DEPUTY DIRECTOR-GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MR IG SMITH) (ACTING)
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- THE CHIEF DIRECTOR: ASSET MANAGEMENT (MS N EBRAHIM) (ACTING)
- THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE AND ACCOUNTING (MR A HARDIEN)
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- THE HEAD: OFFICE OF THE FINANCE MINISTRY (MS C GREEN)
- THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR I BATCHELOR) (ACTING)
- THE DIRECTOR: FINANCIAL GOVERNANCE (MS M VAN NIEKERK)
- THE DIRECTOR: FISCAL POLICY (DR N NLEYA)

} For information

THE DIRECTOR: INFRASTRUCTURE (MR K LANGENHOVEN)
THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR L BRINDERS)
THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR M BOOYSEN)
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (VACANT)
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR M SIGABI) (PRO TEM)
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 T VAN DE RHEEDE) (ACTING)
THE DIRECTOR: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MR S ARNOLD) (ACTING)
THE DIRECTOR: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS T RAKIEP) (ACTING)
THE DIRECTOR: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS N ISMAIL)
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)

2019 ADJUSTED ESTIMATES OF PROVINCIAL REVENUE AND EXPENDITURE: AIM, PROGRAMME, FORMAT AND RELATED MATTERS

AIM

1. The main aim of the 2019 Adjusted Estimates will respond to the constraint fiscal outlook for the 2020 MTEF, taking the current budget performance and policy context into account.
2. The Adjusted Estimates will -
 - Be the first response to the preliminary 2020 national allocations and the funding of provincial policy priorities.
 - Allow for in-year and immediate service delivery challenges to be addressed and reprioritisation towards provincial priorities, whilst still achieving the 2019 Budget outcomes.
 - To become a key tool to respond to the economic context of the 2020 MTEF and especially towards the fiscal and budget policy principles of fiscal consolidation and fiscal sustainability. Fiscal consolidation focuses on balancing the budget by ensuring expenditure levels remains within resource allocations. Fiscal sustainability tests stability in key government programmes by providing at least the same level of service while at the same time managing the risks in a constrained economic and fiscal environment.

PURPOSE

3. The purpose of this circular is:
 - To inform votes of the programme for the finalisation of the Adjustments Appropriation Bill, 2019, Western Cape Adjusted Estimates of Provincial Revenue and Expenditure (AEPRE), 2019, 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 2019 AEPRE publication is the same as in the previous years and the link with the 2019 Estimates of Provincial Revenue and Expenditure (EPRE) tables will continue to be maintained.
 - For votes to note that the process and formats for amendments relating to non-financial performance information (indicators and targets) are explained in the relevant paragraphs below.

PROGRAMME

4. The date for the tabling of the national Adjustments Appropriation Bill, 2019 and Adjusted Estimates of National Expenditure 2019 is 30 October 2019 (postponed with a week from 23 October 2019).
5. 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.
6. The date for tabling of the Western Cape Adjustments Appropriation Bill, 2019, as well as the Western Cape Adjusted Estimates of Provincial Revenue and Expenditure, 2019, other relevant information and supporting documents, has been set for **26 November 2019**.
7. The programme for the 2019 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.
8. The tight deadlines (see attached programme) to complete the 2019 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

9. 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 2019/20 will also be included here.
- Provision may also be made for the retention of previous year's increased own revenue, where approved. Please note that **the approach regarding the approval of revenue retention requests will be limited** as per the Cabinet decision on 9 October 2019.

(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 2019 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.

(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. No such announcements were made in the 2019 Main Budget Speech.

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

- Due to the uncertainty of the fiscal framework and the constrained fiscal environment, **the shifting of unused compensation of employees (CoE) funds available due to underspending will not be allowed.** All CoE underspent funds will revert to the PRF.
- However, shifts may, inter alia, be allowed 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.
- Furthermore, shifts may be allowed within and between main divisions in a vote, 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 2020 MTEF.
- Where shifts between votes are inevitable, 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 motivation must be submitted to the Provincial Treasury on **Friday, 1 November 2019**.

As correspondence with regard to shifts between votes 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; and

- 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.
- Please note that, as mentioned before, **the shifting of unused CoE funds available due to underspending will not be allowed.**

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

- The principles in this regard have been discussed in Treasury Circular No. 14/2019 dated 15 April 2019.
- 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 2019 Adjusted Estimates process.
- Please note that, as part of fiscal consolidation, the **approach regarding the approval of rollover requests will be limited** as per the Cabinet decision on 9 October 2019.
- 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 the Western Cape Provincial Parliament's rollover requests in terms of its own legislation.

EARMARKED ALLOCATIONS

10. Votes received earmarked allocations in the 2019 Estimates of Provincial Revenue and Expenditure (main budget). These allocations were included in the 2019 Western Cape Appropriation Act, Act 4 of 2019. Votes should note that changes to these allocations can only be made **with concurrence** of Cabinet. Such a written request to revise or amend earmarked allocations must be submitted to the Provincial Treasury by **Friday, 1 November 2019**.

Savings/underspending to be surrendered to PRF

11. On 9 October 2019 an extended cabinet resolved that, due to the uncertainty of the fiscal framework, **the shifting of unused CoE funds available due to underspending will not be allowed.** All underspent funds will revert to the PRF.
12. Please also note that the **80/20 CoE principle**, endorsed by Cabinet as part of the 2017 MTEF budget, **will be abolished** from the 2019 Adjusted Estimates and all underspending on CoE funds in the 2019/20 financial year will thus automatically revert back to the PRF. Votes will have the opportunity to surrender actual/projected unspent 2019/20 CoE funds in the 2019 Adjusted Estimates.
13. Similarly, no provision will be made for the realignment of funds from one financial year to another. Such funds will also revert to the PRF.

NON-FINANCIAL PERFORMANCE INFORMATION

14. 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.
15. 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 2019/20 APP and where the findings from the Audit of 2018/19 predetermined objectives may have necessitated changes to the current Annual Performance Plans, table these amendments as part of the 2019 Adjusted Estimates by completing the relevant Annexure to the AEPRE template, see PT network for Annexure C (Excel format).
16. Votes are required to submit changes in the 2019/20 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.
17. 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 **Friday, 1 November 2019**.
18. The eQPRS does not provide for any changes to targets. Any revisions on the original APPs that are reflected in the 2019 Adjusted Estimates should therefore be noted and explained in the eQPRS ("reason for deviations" column) and 2019/20 Annual Reports.
19. Regarding the performance information and in particular any amendments to the APPs, accounting officers should take responsibility for:
 - (a) Ensuring that an overall performance management system is in place and documented;
 - (b) Ensuring that all documentation in terms of the motivation and approval of the revisions are available for audit purposes;
 - (c) Sufficient appropriate audit evidence and source documentation are available;
 - (d) Appropriate information systems are in place to facilitate the preparation of a performance report that is accurate, complete and verifiable; and
 - (e) Ensuring that adequate control processes and procedures are designed and implemented to improve the accuracy, completeness and validity of reported performance information.
20. 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

21. Please note that the format of the Adjusted Estimates of Provincial Expenditure remains unchanged for 2019.
22. Amendments relating to non-financial performance information (indicators and targets) are communicated as explained in the relevant section above.
23. 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).
24. For vote specific queries, please contact the Provincial Treasury, Provincial Government Finance Analyst responsible for your vote.

Shifts within a vote/within a programme:

25. 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.
26. 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.
27. The Provincial Treasury will also 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:

28. Where applicable, votes must complete the summaries of detail for infrastructure expenditure.

Adjustments Appropriation Bill:

29. You are reminded that the schedules to the Western Cape Adjustments Appropriation Bill, 2019, 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:

30. In terms of section 30(2)(c) of the Division of Revenue Act, 2019 (Act 16 of 2019) (2019 DoRA) amendments to the allocations to municipalities, schools and hospitals budgets, as previously gazetted in terms of section 30(2)(a) of the 2019 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.

31. The following are relevant with regards to allocations to **municipalities**:
- **Amended frameworks** for the gazetting of transfers to municipalities must be submitted as per the dates in the attached programme. With regards to the amended frameworks, please note the following -
 - The transferring votes should use the standardise protected gazette framework that are on the PT network (folder: 2019 AE Gazette Framework) and only complete the required sections where necessary.
 - Transferring votes are also required to ensure that local government allocation frameworks are submitted in the three official languages of the Western Cape as per the Western Cape Government Communication policy. In this regard, transferring departments are also requested to ensure that frameworks are linguistically formalised.
 - **Payment Schedules (municipalities):**
 - In order to comply with section 30(5) of the Division of Revenue Act (Act 16 of 2019) (DoRA) it is required that each transferring vote amend the payment schedule on the PT network and sign-off the payment schedule if in agreement with the transferring dates.
 - The transferring votes can provide approximate dates, which should align to the cash flow date as per section 40(4) of the PFMA. Payment schedules for claim based grants will be difficult to provide and a disclaimer will be included in the published gazette that these grants are paid on a claims basis. For any further enquiries, please contact the Acting Chief Director: Local Government Public Finance, Mr M Sigabi (021-483 4101) who is also the designated MFMA Co-ordinator for the Province.
 - **Municipal rollover process:** Approval of provincial conditional grant roll-over applications from municipalities/criteria for the rollover of provincial conditional grant funds of municipalities:
 - The Western Cape Appropriation Act, No. 3 of 2018 (WCAA) regulates 2018/19 unspent provincial conditional allocations to municipalities. Section 10 of the WCAA sets specific requirements with respect to the unspent provincial conditional allocations to municipalities and the requirements thereof.
 - The principles in this regard have been communicated to municipalities in Treasury Circular Municipalities No. 16/2019 dated 3 July 2019.
 - In order to facilitate seamless spending by municipalities, transferring departments are hereby reminded to expedite the conclusion and sign-off of the municipal applications by **1 November 2019** as part of the 2019 Adjusted Estimates process.
32. 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. CapeNature, Casidra), must be submitted with the final budget documentation on **Thursday, 14 November 2019**, or on a date as per arrangement.

LOADING OF THE BUDGET

33. After the tabling of the 2019 Adjustments Appropriation Bill and the subsequent enactment thereof, the adjustments for expenditure and revenue must be loaded on BAS by **31 January 2020**. 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. The contents of this Budget Circular must be brought to the attention of relevant departmental officials to make sure that they have implemented the necessary internal planning and budgeting processes to ensure submission of the schedules to the Western Cape Adjustments Appropriation Bill, 2019, Adjusted Estimates of Provincial Expenditure, 2019, and supporting documentation for submission to the Provincial Treasury by **Thursday, 14 November 2019**.
35. In order to meet the timelines, the compilation of the Adjusted Estimates needs to commence before the distribution of the final allocation letters to ensure adherence to the timeframes of the programme attached.
36. Thank you for your support and cooperation throughout the budget process.



MS A PICK
ACTING DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES
DATE: 29 October 2019

WESTERN CAPE ADJUSTMENTS ESTIMATES PROGRAMME 2019/20

Issues affecting Departments

ACTION	DATE
Provincial Treasury to populate Adjusted Estimates matrix.	Continuous
BPC Workgroup Discussions	4 - 7 Oct 2019 Fri - Mon
Departmental PG MTEC 1 meetings with Votes and Entities (including Infrastructure discussions)	8 - 17 Oct 2019 Tue - Thu
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) .	22 Oct 2019 Thu
Provincial Treasury to distribute AE Treasury Circular with programme and other initial information to departments and Provincial Parliament.	28 Oct 2019 Thu
National: Tabling of 2019 MTBPS and 2019/20 Adjusted Estimate of National Expenditure.	30 Oct 2019 Wed (postponed from 23 Oct 2019)
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 2019/20 and require the funds to be voted for specific purposes in the 2019 Adjusted Estimates.	1 Nov 2019 Fri (12:00)
Departments to submit reconsidered roll-over and revenue retention submission.	
Departments to submit requests for increase / 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).	1 Nov 2019 Fri
Provincial Treasury to discuss Adjusted Estimates allocations.	2 - 3 Nov 2019 Sat - Sun
Provincial Treasury to provide departments and Provincial Parliament with draft allocation matrix's to populate AEPRE accordingly, inclusive of schedules to the Bill, schedules for Municipal transfer Gazette and infrastructure tables where relevant.	7 Nov 2019 Thu
Provincial Treasury to present the Adjusted Estimates, MTBPS and 2020 Preliminary Allocations to PTM.	8 Nov 2019 Fri
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.	11 Nov 2019 Mon
Provincial Treasury to clear with Budget Policy Committee the Adjusted Estimates Cabinet submission including preliminary allocations.	11 Nov 2019 Mon
Submission (prelim): Departments and Provincial Parliament to electronically submit preliminary AEPRE 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.	11 Nov 2019 Mon
Cabinet Meeting on the Adjusted Estimates Preliminary Allocations, MTBPS and Q2 budget performance. After Cabinet approved/amended allocations, become final allocations.	12 Nov 2019 Tue (±17:30)
Provincial Treasury to provide departments and Provincial Parliament with final allocations .	13 Nov 2019 Wed
Departments and Provincial Parliament to clear final Adjusted Budget with HoD and Executive.	13 -14 Nov 2019 Wed - Thu
Submission (final): Departments and Provincial Parliament 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 for Municipal transfer Gazette and infrastructure tables where relevant.	14 Nov 2019 Thu (16:00)
Provincial Treasury to check AEPRE, do summaries and finalise Municipal Gazette.	14 - 15 Nov 2019 Thu - Fri
Attestation: AO's to receive final Adjusted Estimates documentation, bill schedules and municipal gazette for attestation by Executive Authority and HoD.	15 Nov 2019 Fri

ACTION	DATE
Provincial Treasury (Data Collating and Technical Editing) to do formatting.	16 - 17 Nov 2019 Sat - Sun
Attestation: Due date and time for submission of attested Adjusted Estimates documentation, bill schedules and municipal gazette.	18 Nov 2019 Mon (09:00)
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 2019 Mon
Adjustments Appropriation Bill: - Provincial Treasury to receive certified bill from Legal Services. - Provincial Treasury to provide certified Bill to WC Parliament for printing.	19 Nov 2019 Tue
Provincial Treasury to submit AEPRE Printer's Proof to printers.	19 Nov 2019 Tue
Adjustments Estimates: Provincial Treasury to receive AEPRE from printers.	25 Nov 2019 Mon
WC-MTBPS and Adjusted Estimates - Tabling in the WC Provincial Parliament - AE First Reading (26/11 at 14:15) - AE Presentation to Budget Committee, AE, MTBPS and Q2 performance (26/11) - AE Standing (Portfolio) Committee Discussion (from 27/11) - AE Budget Committee discuss and consider SC reports (28/11) - AE Second Reading, Debates (28/11) - AE Parliamentary Budget Vote Debates (2/12 - 3/12) - AE Third Reading Debate (3/12) - AE Sign-off by Premier (6/12)	26 Nov 2019 Tue (with MTBPS) For final dates, see Parliamentary Programme