

Reference number: RCS/C.6 (2022/23)

Private Bag X9165  
CAPE TOWN  
8000

## TREASURY CIRCULAR NO. 34/2022

THE PREMIER

THE MINISTER OF AGRICULTURE

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 INFRASTRUCTURE

THE MINISTER OF LOCAL GOVERNMENT, ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING

THE MINISTER OF MOBILITY

THE MINISTER OF POLICE OVERSIGHT AND COMMUNITY SAFETY

THE MINISTER OF SOCIAL DEVELOPMENT

THE SPEAKER: PROVINCIAL PARLIAMENT

THE DEPUTY SPEAKER: PROVINCIAL PARLIAMENT

THE ACCOUNTING OFFICER: VOTE 1: PREMIER (DR H MALILA)

THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MR R ADAMS)

THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (MR D SAVAGE)

THE ACCOUNTING OFFICER: VOTE 4: COMMUNITY SAFETY (ADV. Y PILLAY)

THE ACCOUNTING OFFICER: VOTE 5: EDUCATION (MR B WALTERS)

THE ACCOUNTING OFFICER: VOTE 6: HEALTH (DR K CLOETE)

THE ACCOUNTING OFFICER: VOTE 7: SOCIAL DEVELOPMENT (DR R MACDONALD)

THE ACCOUNTING OFFICER: VOTE 8: HUMAN SETTLEMENTS (MS K AUGUST)

THE ACCOUNTING OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR G GERBER)

THE ACCOUNTING OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MS J GOOCH)

THE ACCOUNTING OFFICER: VOTE 11: AGRICULTURE (DR M SEBOPETSA)

THE ACCOUNTING OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MR V DUBE)

THE ACCOUNTING OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MR G REDMAN)

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 RT MOSOME)

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

THE DEPUTY DIRECTOR-GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MS J GANTANA)

THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES (MS S ROBINSON)

THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS A PICK)

THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (MR S KENYON)

THE CHIEF DIRECTOR: ASSET MANAGEMENT (MR I SMITH)

THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE AND ACCOUNTING (MR A HARDIEN)

THE CHIEF FINANCIAL OFFICER (MS A SMIT)

THE HEAD: OFFICE OF THE FINANCE MINISTRY (MR R BRUETON)

THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR P PIENAAR)

THE DIRECTOR: FINANCIAL GOVERNANCE (MS M VAN NIEKERK)

THE DIRECTOR: FISCAL POLICY (MR M BOOYSEN)

For information

THE DIRECTOR: INFRASTRUCTURE (MR K LANGENHOVEN)  
THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR F SALIE)  
THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MS N RINQUEST) (ACTING)  
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MR T NTSHINGILA)  
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR I TSIE)  
THE DIRECTOR: LOCAL GOVERNMENT MFMA COORDINATION (MR D CRONJE)  
THE DIRECTOR: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS L SALLIES) (ACTING)  
THE DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING (MS A ABOO)  
THE DIRECTOR: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS T VAN DE RHEEDE)  
THE DIRECTOR: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MS M NICHOLAS)  
THE DIRECTOR: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS N EBRAHIM)  
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)

## **2022 ADJUSTED ESTIMATES OF PROVINCIAL REVENUE AND EXPENDITURE: AIM, PROGRAMME, FORMAT AND RELATED MATTERS**

### **AIM**

1. The 2022 Adjustments Budget will be tabled on 23 November 2022 and is set within the context of the 2022 Main Budget, tabled on 14 March 2022, with the aim:
  - to enable the Western Cape Government to continue to ensure that expenditure priorities and interventions are aligned to provincial priorities to support growth, create and sustain jobs, foster safe and healthy communities, and promote the wellbeing of all the residents in the Western Cape, and
  - to achieve fiscal sustainability in-year, while setting a credible base for the 2023 MTEF, taking the current budget performance and policy context into account.

### **PURPOSE**

2. The purpose of this Circular is:
  - To inform votes of the programme for the finalisation of the Adjustments Appropriation Bill, 2022, Western Cape Adjusted Estimates of Provincial Revenue and Expenditure (AEPRE), 2022, inclusive of infrastructure expenditure tables where relevant, as well as the two Provincial Gazettes (i) for the adjusted transfer to municipalities and (ii) for the budgets of schools and hospitals, 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.
  - For votes to note that the format to be used for the 2022 AEPRE publication is the same as in the previous years.

### **PROGRAMME**

3. The date for the tabling of the national Adjustments Appropriation Bill, 2022, is 26 October 2022.
4. National Treasury Regulation 6.6.3 stipulates that, where a national adjusted estimates allocates funds to a province, the relevant provincial treasury must table an adjusted estimate within 30 days of the tabling of the national adjusted estimates, or within such longer period as the National Treasury may approve.

5. The date for tabling of the Western Cape Adjustments Appropriation Bill, 2022, as well as the Western Cape Adjusted Estimates of Provincial Revenue and Expenditure, 2022, other relevant information and supporting documents, has been set for **23 November 2022**.
6. The programme for the 2022 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 2022 Adjusted Estimates will require votes to independently commence with the completion of the tables, especially with regards to shifts.

## **LEGISLATIVE PRINCIPLES**

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

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

- National Treasury, in the 2022 Adjusted Estimates 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 2022/23 will also be included here.
- Provision may also be made for the retention of previous year's own revenue, where approved.

### **(b) Unforeseeable and unavoidable expenditure recommended by the Provincial Cabinet:**

- Unforeseeable and unavoidable expenditure is expenditure that could not be anticipated at the time of finalising the Estimates of Provincial Expenditure for the 2022 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 and Economic Opportunities 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 and Economic Opportunities 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 and Economic Opportunities 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 2022 Main Budget Speech.

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

- In terms of section 31(2)(e) of the PFMA, the Adjusted Budget may provide for the shifting of funds between and within votes or to follow the transfer of functions in terms of section 42.
- Section 33 of the PFMA stipulates that the relevant treasury (a) may withhold from a department any remaining funds appropriated for a specific function if that function is transferred to another department or any other institution; and (b) must allocate those remaining funds to that other department or institution.
- Treasury Regulation 6.5.1 stipulates that where a function is to be transferred between votes during a financial year, the relevant treasury must be consulted in advance, to facilitate any request for the resulting transfer of funds voted for that function in terms of section 33 of the Act. In the absence of agreement between the affected departments on the amount of funds to be transferred, the relevant treasury will determine the funds to be shifted.
- Various shifts have been included in adjustments budgets over the years. All these shifts are done based on agreements between accounting officers and only a few of them have in fact been classified as function shifts in the Adjustments Budget.
  - 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 2023 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 certificate of agreement. 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 (in terms of section 31(2)(e) of the PFMA) by both accounting officers under cover of an explanatory motivation must be submitted to the Provincial Treasury on Thursday, 27 October 2022.

- 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 estimates 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.
  - Due to the constrained fiscal environment, the shifting of unused compensation of employees (CoE) funds available due to underspending will be allowed with approval of the Provincial Treasury after taking all CoE costs into account including the cost-of-living adjustments (COLA).
- (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. 9/2022 dated 8 April 2022.
  - 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.

## **EARMARKED ALLOCATIONS**

9. Votes received earmarked allocations in the 2022 Estimates of Provincial Revenue and Expenditure (2022 Main Budget). These allocations were included in the Western Cape Appropriation Act, 2022 (Act 2 of 2022). The 2022 Adjustments Budget will make provision for possible amendments to earmarked allocations in line with the policy-led review process
10. 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 **Thursday, 27 October 2022**.

## **SAVINGS/UNDERSPENDING TO BE SURRENDERED TO PRF**

11. All underspending on funds in the 2022/23 financial year will automatically revert to the PRF. Furthermore, votes will have the opportunity to surrender actual/projected unspent 2022/23 CoE funds in the 2022 Adjusted Estimates.

12. If votes want to utilise 2022/23 underspending on CoE in-year in the 2022/23 financial year, an application must be submitted to PT. However, if such a request was already taken up in the MTEC 1 presentation and sufficient information was provided, no application is required.
13. Votes may submit requests for the realignment of funds in line with key policy areas, i.e., jobs, safety, wellbeing and infrastructure. Again, if such requests were taken up in the MTEC 1 presentation and sufficient information was provided, there is no need for resubmission.

## **ADJUSTMENTS TO OWN REVENUE**

14. Votes must provide the Provincial Treasury with sufficient information on the implications of own revenue in/decreases on own revenue budgets for 2022/23.

## **DONATIONS**

15. In terms of National Treasury Regulation 21.1.1, an accounting officer may approve gifts, donations and sponsorships of state money and other movable property in the interest of the state. When such cash amounts exceed R100 000 per case, the approval of the Provincial Parliament must be sought by including the item separately in the schedule to the Adjustments Appropriation Bill.
16. As part of the 2022 Adjusted Estimates votes must provide the Provincial Treasury with a submission with particulars of all donations, whom it was given to, the criteria used to provide such donations, any governance arrangements (internal committees making recommendations to HoD as an example) used in approving such donations internally, etc.
17. Please note that the relevant table in the 2022 Adjusted Estimates of Provincial Revenue and Expenditure must be completed regarding donations received and provided.

## **TRANSFERS TO MUNICIPALITIES**

18. 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 is on the PT network (folder: 2022 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 reviewed.
  - **Payment Schedules (municipalities)**:
    - In order to comply with section 30(5) of the Division of Revenue Act, 2022 (Act 5 of 2022) (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. For claim-based grants it will be included in the published gazette that these grants are paid on a claims basis. For any further enquiries, please contact the Chief Director: Local Government Public Finance, Mr Steven Kenyon (021 483 0811) who is also the designated MFMA Co-ordinator for the Province.

## **NON-FINANCIAL PERFORMANCE INFORMATION**

19. All provincial departments and public entities have tabled performance information presented in the Annual Performance Plans (APPs) for 2022/23 and validated performance is reported 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 data are shared with the Cabinet, provincial top management and the Budget Committee in the Provincial Parliament and published on the Provincial Western Cape Government Website for public view.
20. The Provincial Data Office (PDO) within the Department of the Premier has developed a Western Cape Government Guideline: "In-Year changes and the e-Quarterly Performance Reporting System (eQPRS)- Guideline 1" to guide the formal processes required by the Department of Performance Monitoring and Evaluation (DPME) to effect changes in the eQPRS, following a re-tabled APP. This Guide was shared on 26 October 2021 with all departments and public entities.
21. The Department of the Premier and the Provincial Treasury recommend that votes only make changes to the 2022/23 APP if these changes are a direct result of substantive national or provincial budget adjustments because of policy changes and/or government interventions such as the National Economic Reconstruction and Recovery Plan (ERRP) and the Provincial Strategic Implementation Plan.
22. In-year changes on performance indicators have implications on the quarterly performance monitoring and the e-QPRS, and the guideline on In Year Changes shared by the PDO will enable all institutions to effect these changes in a standardised manner, to ensure the continuous generation of quality quarterly performance data.

Institutions are hereby encouraged to engage the PDO for clarity or support on the guideline on In Year Changes in the eQPRS, and requests can be addressed to Mr Jacques Barnard (021 483 4569/ [Jacques.Barnard@westerncape.gov.za](mailto:Jacques.Barnard@westerncape.gov.za)) or Ms Ilse Pretorius (021 483 6760/ [Ilse.Pretorius@westerncape.gov.za](mailto:Ilse.Pretorius@westerncape.gov.za)). For support and guidance on the process to request in-year changes and the criteria, kindly contact Mr Clive Stuurman [Clive.Stuurman@westerncape.gov.za](mailto:Clive.Stuurman@westerncape.gov.za) and Mr Veeral Patel [Veeral.Patel@westerncape.gov.za](mailto:Veeral.Patel@westerncape.gov.za).

23. Where relevant, the following note will be inserted in the AEPRE:

### **Changes to programme purposes, objectives, measures and annual performance plan**

This Adjusted Estimates must be read in conjunction with and aligned to the in-year changes to the 2022/23 Annual Performance Plans (APP) tabled as an addendum to the 2022/23 APP by votes and entities in the Provincial Parliament. These changes will be affected to Quarters 3 and 4 and include changes to the outputs, output indicators and targets in the APP in response to the COVID-19 pandemic, Recovery Plan, and/or the budget adjustments.



## FORMATS AND SCHEDULES

24. Please note that the format of the 2022 Adjusted Estimates of Provincial Expenditure remains unchanged.

25. 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).

26. Amendments relating to non-financial performance information (indicators and targets) have been communicated in a separate DG Circular No 60 of 2021: Preparing for the 2022 Policy, Planning and Budgeting Process, read in conjunction with the Western Cape Government Guideline: "In-Year changes and the e-Quarterly Performance Reporting System (eQPRS)- Guideline 1" issued by the PDO, and DG Circular No. 57 of 2022: Preparing 2023/24 Annual Performance Plans, Revision Of 2022/23 Annual Performance Plans, and Five-Year Strategic Plans issued by the Chief Directorate: Policy and Strategy.

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

### Shifts within a vote/within a programme:

28. 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.

29. 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 classification of items in both the "FROM" and "TO" columns.

30. 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 prior communication with the Provincial Treasury and sufficiently substantiated by the vote.

### Summary of details of expenditure for infrastructure per category:

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

32. A separate communication in this regard will be issued by the Infrastructure Unit, Provincial Treasury.

### 2022 Adjustments Appropriation Bill:

33. You are reminded that the schedules to the Western Cape Adjustments Appropriation Bill, 2022, must be submitted in three languages, i.e. English, Afrikaans and Xhosa. Please note that only the adjustments (increases/decreases) since the Western Cape Appropriation Act, 2022 (Act 2 of 2022), i.e. the Main Budget, will be voted on by Provincial Parliament in the adjusted estimate process.



## GAZETTE REGARDING ALLOCATIONS TO SCHOOLS, HOSPITALS AND PUBLIC ENTITIES

34. In terms of section 29(2)(c) of the Division of Revenue Act, 2022 (Act 5 of 2022) (DoRA), amendments to the allocations to municipalities, schools and hospitals budgets, as previously gazetted in terms of section 29(2)(a) of the 2022 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.
35. 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 by **Thursday, 24 November 2022**, or on a date as per arrangement.

## LOADING OF THE BUDGET

36. After the tabling of the 2022 Adjustments Appropriation Bill and the subsequent enactment thereof, the adjustments for expenditure and revenue must be loaded on BAS by **30 January 2023**. Once loaded, the Provincial Treasury will ensure that the main and adjustments budgets have been correctly loaded on BAS prior to requesting the budget controller to lock the adjustments budget column.

## ACTIONS REQUIRED

37. 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, 2022, Adjusted Estimates of Provincial Expenditure, 2022, and supporting documentation for submission to the Provincial Treasury by **Monday, 7 November 2022**.
38. 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.
39. Thank you for your support and cooperation throughout the budget process.

**DR ROY HAVEMANN**

**DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES**

	A	C
1	<b>ADJUSTED ESTIMATES - ACTION</b>	<b>2022</b> <b>Tabling 23 Nov 2022</b>
4	Adjustments Appropriation Bill: - Provincial Treasury to finalise drafting of Bill (excluding schedules). - Submission to Legal Services for vetting.	14 Oct 2022, Friday
5	PG MTEC 1 Engagements	12 (Wed) - 17 (Mon) Oct 2022
6	Tabling of the National Medium Term Budget Policy Statement and Adjusted Estimates	26 Oct 2022, Wednesday
9	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.	26 Oct 2022, Wednesday
10	Departments to submit applications to increase own revenue, where departments over collected on own receipts or specific donations during 2022/23 and require the funds to be voted for specific purposes in the 2022 Adjusted Estimates.	27 Oct 2022, Thursday
11	Departments to submit reconsidered roll-over and revenue retention submission.	
12	Departments to submit motivated requests for increase/alternative utilisation of decrease in CoE upper limit.	
13	Departments to submit detailed shifts and signed S.31 (2)(e) reports, etc.	
14	Departments and Provincial Parliament to submit possible motivations for changes to Annual Performance Plans.	
15	Votes to submit detailed shifts and signed S.31 (2)(e) reports, etc.	27 Oct 2022, Thursday
16	Budget Policy Committee Meeting: - Adjusted Estimates Allocations - WC MTBPS - Preliminary Allocations: Main Budget	
17	PTM meeting: - Adjusted Estimates Allocations - WC MTBPS - Preliminary Allocations: Main Budget	
18	Provincial Treasury to provide departments and Provincial Parliament with <b>draft</b> allocations to populate AEPRE accordingly, inclusive of schedules to the Bill, schedules for Municipal transfer Gazette and infrastructure tables where relevant.	31 Oct 2022, Monday
21	Cabinet (Special) meeting: - Adjusted Estimates Allocations - WC MTBPS - Preliminary Allocations: Main Budget	2 Nov 2022, Wednesday
22	Provincial Treasury to provide departments and Provincial Parliament with <b>FINAL</b> allocations to populate AEPRE accordingly, inclusive of schedules to the Bill, schedules for Municipal transfer Gazette and infrastructure tables where relevant.	2 Nov 2022, Wednesday
23	<b>Submission (final):</b> Departments and Provincial Parliament to confirm that electronic copies of final AEPRE Printer's Proof and schedules to Bill (in both Xhosa, Eng and Afr), <b>as cleared by Executive</b> , in terms of final allocations to Provincial Treasury, inclusive of schedules for Municipal transfer Gazette and infrastructure tables where relevant.	7 Nov 2022, Monday
24	<b>Attestation:</b> AO's to receive final Adjusted Estimates documentation, Bill schedules and municipal gazette for attestation by Executive Authority and HoD. <b>Submit to PT.</b>	9 Nov 2022, Wednesday
27	Provincial Treasury to submit AEPRE Printer's Proof to printers.	14 Nov 2022, Monday
28	Adjustments Appropriation <b>Bill:</b> - Provincial Treasury to finalise schedules to the Bill. - Provincial Treasury to submit Bill to Legal Services for checking and certification.	14 Nov 2022, Monday
29	Adjustments Appropriation <b>Bill:</b> - Provincial Treasury to receive certified bill from Legal Services. - Provincial Treasury to provide certified Bill to WC Parliament for printing.	16 Nov 2022, Wednesday
30	WC Provincial Parliament submits final Adjusted Estimates input.	21 Nov 2022, Monday
31	Adjusted Estimates: Provincial Treasury to receive AEPRE from printers.	22 Nov 2022, Tuesday
32	<b>WC-MTBPS and Adjusted Estimates - Tabling in the WC Provincial Parliament</b> - AE First Reading (23/11) - AE Presentation to Budget Committee, AE, MTBPS (23/11) - AE Standing (Portfolio) Committee Discussion (from 25/11) - AE Second Reading (29/11) - AE Parliamentary Budget Vote Debates (29/11 - 2/12) - AE Third Reading Debate (2/12) - AE Sign-off by Premier (December 2022)	<b>23 Nov 2022, Wednesday</b>