

Reference number: RCS/C.6

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TREASURY CIRCULAR NO. 17 OF 2023

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 EXECUTIVE AUTHORITY: WESTERN CAPE GAMBLING AND RACING BOARD (MINISTER M WENGER)

THE EXECUTIVE AUTHORITY: WESTERN CAPE NATURE CONSERVATION BOARD (MINISTER A BREDELL)

THE EXECUTIVE AUTHORITY: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MINISTER M WENGER)

THE EXECUTIVE AUTHORITY: SALDANHA BAY IDZ LICENCING COMPANY (MINISTER M WENGER)

THE EXECUTIVE AUTHORITY: WESTERN CAPE CULTURAL COMMISSION (MINISTER A MARAIS)

THE EXECUTIVE AUTHORITY: WESTERN CAPE LANGUAGE COMMITTEE (MINISTER A MARAIS)

THE EXECUTIVE AUTHORITY: WESTERN CAPE HERITAGE (MINISTER A MARAIS)

THE EXECUTIVE AUTHORITY: CASIDRA (MINISTER IH MEYER)

THE EXECUTIVE AUTHORITY: WESTERN CAPE LIQUOR AUTHORITY (MINISTER R ALLEN)

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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: POLICE OVERSIGHT AND COMMUNITY SAFETY (ADV. Y PILLAY)

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

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

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

THE ACCOUNTING OFFICER: VOTE 8: MOBILITY (MR K REINECKE)

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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)

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2024/25 PROVINCIAL UNIFORM BUDGET PROGRAMME STRUCTURES

1. PURPOSE

This Treasury Circular No. 17 of 2023, advises Western Cape Government (WCG) departments on the process and timelines for deviation requests to Provincial uniform budget programme structures.

2. BACKGROUND

Section 216(1)(b) and (c) of the Constitution and Section 6(2) of the Public Finance Management Act, stipulates that the National Treasury is responsible for introducing uniform expenditure classifications, prescribing treasury norms and standards and monitoring and assessing the implementation of the norms and standards. Further, Section 27(3) of the PFMA, read together with Section 6.2.1 of the Treasury Regulations stipulates that annual budget documentation, as presented to Parliament or the provincial legislature, must conform to formats as determined by the National Treasury.

The National Treasury issued the Guidelines on Budget Programmes in 2010 to provide clarity on the design and use of Budget Programmes. These guidelines provide the rationale for consideration of uniform budget programme structures across provinces, including a collaborative sector-wide process, which is led by the National Treasury, to develop and amend such structures.

Budget programme structures should not normally be amended within a five-year period which corresponds to the electoral cycle. Departments should guard against frequent changes to their budget programme structures, which could easily be covered by existing budget programme structures. Consideration should be given to the naming of programmes and sub-programmes that encompasses the full scope of its purpose and objectives.

The Guidelines on Budget Programmes provides circumstances when Budget Programme Changes may be considered. This includes:

- Changes necessitated by policy or mandate changes;
- Changes of a technical nature for e.g., the transfer of functions between departments or the shifting of functions within a department; and
- Changes oriented towards improved service delivery, performance and accountability.

The process for applying for Budget Programme Structure deviations is outlined below.

3. BUDGET PROGRAMME STRUCTURE DEVIATION REQUESTS

Should a Provincial department wish to deviate from the sector agreed Provincial Uniform Budget Programme Structures for 2024/25, a formal request should be submitted to the National Treasury via the Provincial Treasury, by no later than **Friday, 30 June 2023**. This submission should respond to the requirements as set out in the Guidelines on Budget Programmes, and outlined in Section 2 of this Circular. Similarly, if a sector wishes to deviate from the uniform budget programme structures, all engagements and agreements with all relevant stakeholders must also be concluded by **30 June 2023**.

To ensure that all submissions reach the National Treasury by the stipulated deadline, deviation requests should be submitted to BudgetOffice.ProvincialTreasury@westerncape.gov.za for the attention of Ms. Taryn van de Rhee (Director: Provincial Government Budget Office) by no later than **Friday, 23 June 2023**. Departments will only be allowed to amend their 2024/25 budget programme structures after consultation with the Provincial Treasury and approval of the National Treasury. Departments will be informed of the outcome of their request upon receipt of official communication from the National Treasury.

The Guidelines on Budget Programmes and the 2023/24 Provincial Uniform Budget Programme Structures is annexed to this Circular.

4. CONCLUSION

The Provincial Treasury thanks all partners for their continued support and cooperation. All Votes must please ensure that their Political Principals are kept informed of and are duly updated on the budget process.

If you require any clarity on the content of this Circular, you are welcome to contact Mr. Jonathan Hendricks via Jonathan.Hendricks@westerncape.gov.za.

DAVID SAVAGE
HEAD OFFICIAL: PROVINCIAL TREASURY