



Reference number: RCS/C.6

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TREASURY CIRCULAR NO. 9/2026

THE PREMIER
 THE MINISTER OF AGRICULTURE, ECONOMIC DEVELOPMENT AND TOURISM
 THE MINISTER OF CULTURAL AFFAIRS AND SPORT
 THE MINISTER OF EDUCATION
 THE MINISTER OF FINANCE
 THE MINISTER OF HEALTH AND WELLNESS
 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
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 THE DEPUTY SPEAKER: PROVINCIAL PARLIAMENT
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 THE EXECUTIVE AUTHORITY: WESTERN CAPE NATURE CONSERVATION BOARD (MINISTER A BREDELL)
 THE EXECUTIVE AUTHORITY: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MINISTER I MEYER)
 THE EXECUTIVE AUTHORITY: SALDANHA BAY IDZ LICENCING COMPANY (MINISTER I MEYER)
 THE EXECUTIVE AUTHORITY: WESTERN CAPE CULTURAL COMMISSION (MINISTER R MACKENZIE)
 THE EXECUTIVE AUTHORITY: WESTERN CAPE LANGUAGE COMMITTEE (MINISTER R MACKENZIE)
 THE EXECUTIVE AUTHORITY: WESTERN CAPE HERITAGE (MINISTER R MACKENZIE)
 THE EXECUTIVE AUTHORITY: CASIDRA (MINISTER I MEYER)
 THE EXECUTIVE AUTHORITY: WESTERN CAPE LIQUOR AUTHORITY (MINISTER A MARAIS)

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 THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MS R BEGG)
 THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (MS J GANTANA)
 THE ACCOUNTING OFFICER: VOTE 4: POLICE OVERSIGHT AND COMMUNITY SAFETY (MR R BOSMAN)
 THE ACCOUNTING OFFICER: VOTE 5: EDUCATION (MR B WALTERS)
 THE ACCOUNTING OFFICER: VOTE 6: HEALTH AND WELLNESS (DR K CLOETE)
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 THE ACCOUNTING OFFICER: VOTE 10: INFRASTRUCTURE (ADV. C SMITH)
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 THE CHIEF FINANCIAL OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR J FRITZ) (ACTING)
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 THE CHIEF FINANCIAL OFFICER: VOTE 11: AGRICULTURE (MS L GOVENDER)
 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)

} For information

THE ACCOUNTING AUTHORITY: WESTERN CAPE GAMBLING AND RACING BOARD (MR C BASSUDAY)
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THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT

THE DEPUTY DIRECTOR-GENERAL: CORPORATE ASSURANCE, DEPARTMENT OF THE PREMIER (MS H ROBSON)

ROLLOVER OF UNSPENT FUNDS AND RETENTION OF OVER-COLLECTED OWN REVENUE FROM 2025/26 TO 2026/27: PRINCIPLES AND PROGRAMME

1. PURPOSE

- 1.1 In relation to requests for the rollover of unspent 2025/26 funds to 2026/27 and the retention of over collected own revenue received in 2025/26 for use in 2026/27, to:
- (a) Inform votes of the guiding statutory limitations, principles and process;
 - (b) Provide votes with National Treasury's annual Division of Revenue Circular regarding the rollover of unspent national conditional grant funds and information required on unspent transfers made to entities and implementing agencies from schedule 5 grants;
 - (c) Provide votes with the programme and formats to be used for submission of rollover and revenue retention requests; and
 - (d) Advise Accounting Officers that the prescribed submission date as per Treasury Regulation 6.4.2 is on or before the last working day of April 2026 (i.e., 30 April 2026).
- 1.2 This Circular applies to the Provincial Parliament to the extent that the Provincial Parliament must inform the Provincial Treasury of the outcome of their rollover and revenue retention processes.

2. GUIDING STATUTORY LIMITATIONS

Public Finance Management Act, 1999 (Act 1 of 1999) (PFMA)

- 2.1 Section 31 (2)(a) of the PFMA stipulates that an adjustments budget of a province may provide for the appropriation of funds that have become available to the province (such as over-collected own revenue).
- 2.2 In terms of section 31 (2)(g) of the PFMA, an adjustments budget of a province may also provide for the rollover of unspent funds from the previous financial year.

Treasury Regulations

- 2.3 In terms of Treasury Regulation 6.4.1, funds appropriated but not spent in a particular financial year may be rolled over to a subsequent year subject to approval of the relevant treasury. Such approval will be guided by the following limitations:
- (a) *Payments for capital assets:* Unspent funds on Payments for capital assets may only be rolled over to finalise projects or asset acquisitions still in progress.
 - (b) *Transfers and subsidies:* Savings on Transfers and subsidies may not be rolled over for purposes other than originally voted for.
 - (c) *Current payments:* Savings on Compensation of Employees (CoE) may not be rolled over. A maximum of five per cent of a department's payments for goods and services may be rolled over.

- 2.4 In terms of Treasury Regulation 6.4.2 requests for rollovers must be submitted to the relevant treasury on or before the last working day of April, and must include -
- (a) The purpose for which the funds were appropriated;
 - (b) The reasons why the funds were not spent;
 - (c) Proposed changes to the use of the funds, if any; and
 - (d) A disbursement schedule indicating the month(s) in which the expenditure is expected to be incurred.
- 2.5 Funds for a specific purpose may not be rolled over for more than one financial year, unless approved **in advance** by the relevant treasury in terms of Treasury Regulation 6.4.3.

National Treasury's Annual Division of Revenue Circular

- 2.6 The National Treasury's annual Division of Revenue Circular (see attached, dated 13 April 2026), prescribes that the approval of rollover of unspent national conditional grants must be sought from National Treasury. Uncommitted balances on such grants must be surrendered to the National Revenue Fund.

2025 Division of Revenue Act (Act 2 of 2025)

- 2.7 In terms of Section 21(1) of the 2025 Division of Revenue Act, as amended, any conditional allocation that is not spent at the end of a financial year reverts to the National Revenue Fund (NRF), unless the relevant receiving officer can prove to the satisfaction of the National Treasury that the unspent allocation is committed to identifiable projects.
- 2.8 Furthermore, Section 21(2) stipulates that the National Treasury may at the request of a transferring national officer, receiving officer or Provincial Treasury approve a roll-over from a conditional allocation to the next financial year.

Western Cape Direct Charges Act, 2000 (Act 6 of 2000)

- 2.9 In terms of the Western Cape Direct Charges Act, 2000 (Act 6 of 2000) an Accounting Officer may, after approval of the rollover funds by the Provincial Treasury, but before appropriation thereof in an Adjustments Appropriation Act, spend such rollover funds for the approved purpose or purposes as a direct charge against the Provincial Revenue Fund (PRF).
- 2.10 Furthermore, this Act also enables accounting officers to spend funds pertaining to approved revenue retention requests, before appropriation thereof, as a direct charge against the PRF.

3. PRINCIPLES FOR ROLLOVER

- 3.1 Only requests for the rollover of unspent 2025/26 funds from the following sources will thus be considered:
- National conditional grants, as per the prescripts in National Treasury's annual *Division of Revenue Circular on Unspent Conditional Grants*.
 - Any further unspent provincial funds from other sources where evidence/proof of commitments can be provided.

- 3.2 Underspending on CoE cannot be utilised for other purposes unless prior approval has been obtained from Provincial Treasury for final virement and shifts. Any underspending on CoE will be surrendered to the PRF.

4. PRINCIPLES FOR REVENUE RETENTION

- 4.1 Requests for the retention of own revenue will be considered in terms of the following principles:
- (a) The request to retain revenue must relate to the collection of revenue not anticipated at the time of the 2025/26 Adjustments Budget, or alternatively relates to the implementation of efficiency measures regarding revenue collection, special initiatives to increase own revenue, donations, etc.
 - (b) The approval of requests for revenue retention is subject to current and future revenue budgets being credible.
 - (c) The revenue over collection firstly be used to offset overspending.
 - (d) The retained revenue be utilised to primarily fund once-off expenditure.
 - (e) That, in cases where the unspent cash available (inclusive of increased own revenue collected) in a vote at the end of 2025/26 is less than the unspent budget available, approvals may take into account the available cash.
 - (f) The relevant request should provide a detailed description of revenue sources that led to the over-collection as well as a detailed description of how the sources will be used.

5. NATIONAL CONDITIONAL GRANTS

- 5.1 The conditions pertaining to the rollover of national conditional grants are contained in National Treasury's *Division of Revenue Circular – Unspent conditional grants in respect of the 2025/26 financial year*, dated 13 April 2026 (copy attached).
- 5.2 To give effect to the above legal requirement the following procedure must be applied:
- 5.2.1 Each Provincial Treasury must by 30 April 2026 indicate to the National Treasury and the transferring national officer in writing:
- (a) The total amount of unspent funds for each relevant conditional grant as at 31 March 2026;
 - (b) The amount of unspent funds for the relevant grant not committed to identifiable projects;
 - (c) The amount of funds currently committed to identifiable projects; and
 - (d) Given that Section 21 of the DoRA requires proof of commitments, the Department must submit a list of the projects referred to in (c) above, clearly stipulating the tender details (pricing and numbers) related to each ongoing infrastructure project or invoices awaiting payment in respect of current expenditure.
- 5.3 Conditional grant funds for which no commitments and therefore no roll-overs are being requested must be surrendered by the Provincial Treasury to the National Revenue Fund through the relevant national department by 29 May 2026.

- 5.4 National Treasury will, after consultation with the relevant Provincial Treasury and the transferring national officer, give provisional approval for funds committed to identifiable projects to be retained within the relevant PRF for the purposes of rolling-over to the 2026/27 financial year.
- 5.5 All funds already transferred to provincial departments but unspent must be surrendered and retained within the PRF, pending finalisation of the roll-over process.
- 5.6 Upon submission of the audited financial statements, the National Treasury will provide a final approval for roll-overs of conditional grants or a request for the surrender of uncommitted and unspent conditional grants. Any conditional grant funds approved as a provincial rollover must be included in the provincial adjusted estimates of 2026/27.
- 5.7 The relevant Provincial Treasury must surrender any uncommitted funds as determined by the National Treasury to the relevant national department.
- 5.8 National departments must, upon receipt of these funds, promptly surrender the same to the National Revenue Fund.
- 5.9 Treasury Regulation 6.4 will apply with respect to requests for roll-overs (including the implementation of provincial roll-overs), and Treasury Regulation 6.6 applies with respect to accounting for such in an adjustments budget. Therefore:
- (a) Only funds for projects already in progress may be rolled-over;
 - (b) Funds earmarked/budgeted for transfers and subsidies may not be rolled over unless it will be used for the same purpose already voted for;
 - (c) Conditional grant funds budgeted for CoE may not be rolled over if unspent.
 - (d) In the case of funds either withheld by a national department as at 31 March 2026 or where a province has surrendered funds, the relevant national department may submit to National Treasury a request for roll-overs. Any such request must be supported by the Provincial Treasury in the relevant province. The request must be accompanied by an appropriate motivation on behalf of the sector and the province.

Conditional Grants in respect of Disaster Funding:

- 5.10 Requests for the rollover of national conditional grants must be submitted to priyanka.cordier@westerncape.gov.za by **Thursday, 23 April 2026**.

6. APPROVAL OF APPLICATIONS

- 6.1 National Treasury will, after consultation with the relevant treasury and the transferring national officer, give provisional approval for funds committed to identifiable projects to be retained within the relevant PRF for the purposes of rolling-over to the 2026/27 financial year. Such approval will be communicated within three weeks of the meeting held with Provincial Treasuries to discuss rollover applications.
- 6.2 All provincial rollover and revenue retention applications will be finalised as part of the 2026/27 Adjustments Budget process unless a department indicates otherwise with regards to a specific application.
- 6.3 A department's fiscal position and implementation of the 2026 Budget will be considered in the approval process for both rollover and revenue retention.

6.4 Post approval, votes must reflect the expedited allocations from both sources, i.e., rollover and revenue retention, in the in-year monitoring (IYM) reports and, eventually, take it up in the Adjustments Budget for 2026/27.

7. TOTAL REQUESTS: FORMATS

7.1 Votes must submit their total requests, inclusive of provincial rollovers and those requests pertaining to national conditional grants (to be submitted by 23 April 2026), as well as any requests for the retention of own revenue (over collected own receipts), by Thursday, **30 April 2026** as per the prescribed submission date in terms of Treasury Regulation 6.4.2.

7.2 Submissions must be done by completing the formats attached hereto, i.e., Annexures A, A1, B, B1, C and D. Completed requests must be submitted to the Provincial Treasury on the dates as per the programme below. The formats will be electronically provided to the Management Accounting Unit within the CFO office.

7.3 Note that Annexure A has been adapted for departments to include any pre-payments/advances paid in 2025/26 but allocated to a prepayments/advance account. The reason for this is that there has been a change in the accounting standards effective from 1 April 2024 in terms of MCS chapter 9 paragraph 6 where departments no longer have the option of expensing prepayments and advances immediately. The standard requires prepayments and advances to be recognised as assets in the statement for financial position. In the budget environment a reconciliation must be made between accrual-based accounting and cash-based budgeting. Rollover applications are based on the cash available in the Provincial Revenue Fund and therefore Annexure A has been amended to enable the province to reflect the cash-based situation at the end of the financial year.

7.4 Departments will be able to request roll-over for the transactions reflected in the pre-payments advances account, if needed.

7.5 Departments to note that the current financial year will be the **final** opportunity to rollover funds related to prepayments. Going forward, the rollover of funds for prepayments will no longer be permitted. Departments are therefore required to plan and budget for any anticipated prepayments within the relevant financial year to ensure compliance with financial management requirements.

7.6 Any challenges experienced with the completion of the Annexures must be taken up with the relevant Provincial Government Finance expenditure analyst, or in the case of revenue retention, with the relevant official in the Fiscal Policy unit.

7.7 To enable the Provincial Treasury to make informed decisions regarding departmental requests, Annexure A1 and B1, which includes, inter alia, explanations on the under spending, additional revenue and remedial steps instituted, must be fully completed and motivated. Any further supporting/additional documentation regarding the rollover requests may also be submitted with Annexure A1.

8. PROGRAMME

8.1 The programme for the roll-over and revenue retention process is as follows:

ACTION	DATE
Accounting officers to submit their requests for national conditional grant rollovers to Provincial Treasury per e-mail. This must include information on unspent transfers made to entities and implementing agencies from schedule 5 grants.	Thursday, 23 April 2026
Provincial Treasury to submit requests for national conditional grant rollovers to National Treasury .	Thursday, 30 April 2026
Accounting officers to submit their requests for all rollovers (national conditional grant rollovers included) and revenue retention .	Thursday, 30 April 2026
Accounting officers to submit suitably adjusted and firmed up requests after preliminary closure of books.	Friday, 29 May 2026
National Treasury to communicate the outcome of national conditional grant requests.	To be communicated within three weeks of the NT meeting held with Provincial Treasuries to discuss rollover applications
Provincial Treasury to finalise and communicate considerations of provincial requests.	As part of 2026 Adjustments Budget allocations or as per expedited request by Departments

8.2 Please note that the timely submission of votes' requests as per the programme is a legal requirement in terms of Treasury Regulation 6.4.2. Requests must be submitted under cover of a letter signed by the Accounting Officer or equivalent.

8.3 After the preliminary closure of the books on 30 April 2026, the 2025/26 financial results/position will be determined and requests must, if required, be suitably adjusted, and firmed up by **29 May 2026**.

9. ACTIONS REQUIRED

9.1 Departments to note -

- (a) The guiding statutory limitations, principles and process for rollover and revenue retention.
- (b) National Treasury's annual Division of Revenue Circular regarding the rollover of unspent national conditional grant funds and information required on unspent transfers made to entities and implementing agencies, as attached.
- (c) The programme and formats to be used for submission of rollover and revenue retention requests.
- (d) Accounting Officers to note that the prescribed submission date as per Treasury Regulation 6.4.2 is on or before the last working day of April.



ANALIESE PICK
CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE
DATE: 17 April 2026