



Reference number: RCS/C.6

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TREASURY CIRCULAR NO. RCS/C.6 Treasury Circular No. 17/2026.

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

THE SPEAKER: PROVINCIAL PARLIAMENT

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)

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THE EXECUTIVE AUTHORITY: WESTERN CAPE LANGUAGE COMMITTEE (MINISTER R MACKENZIE)

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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)

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

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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)

2027/28 PROVINCIAL UNIFORM BUDGET PROGRAMME STRUCTURES

1. PURPOSE

The purpose of this Circular is to provide guidance to Western Cape Government (WCG) departments on the procedures and timelines for submitting requests to deviate from the Provincial Uniform Budget Programme Structures applicable to the 2027/28 financial year and the 2027 Medium Term Expenditure Framework (MTEF).

2. BACKGROUND

Section 216(1)(b) and (c) of the Constitution of the Republic of South Africa, 1996, together with section 6(2) of the Public Finance Management Act, 1999 (Act No. 1 of 1999), mandates the National Treasury to introduce uniform expenditure classifications, prescribe treasury norms and standards, and monitor their implementation.

Furthermore, section 27(3) of the PFMA, read with Treasury Regulation 6.2.1, requires that annual budget documentation submitted to Parliament or a provincial legislature conforms to formats determined by the National Treasury.

To support this mandate, the National Treasury issued the Guidelines on Budget Programmes, which provide guidance on the design, structure and application of budget programmes. These guidelines underpin the implementation of Provincial Uniform Budget Programme Structures and provide a sector-led consultative process for the review and amendment of programme structures.

Budget programme structures are intended to promote:

- Uniformity and consistency in budgeting and reporting across provinces;
- Improved transparency and accountability;
- Enhanced comparability of expenditure and performance information; and
- Strengthened oversight, planning and service delivery management.

Amendments to budget programme structures should generally align with the electoral cycle and should only be considered where there is a clear policy, legislative, organisational or service delivery rationale.

The Guidelines on Budget Programmes identify the following circumstances under which amendments may be considered:

- Changes in policy, legislation or departmental mandates;
- Technical amendments, including function shifts between departments;
- Organisational restructuring affecting accountability arrangements; and
- Changes aimed at improving service delivery, performance monitoring and reporting.

3. BUDGET PROGRAMME STRUCTURE DEVIATION REQUESTS

Provincial departments wishing to deviate from the sector-agreed Provincial Uniform Budget and Programme Structures for the 2027/28 financial year must submit a formal deviation request to the National Treasury through the Provincial Treasury. All requests must comply with the requirements set out in the Guidelines on Budget Programmes.

The National Treasury has approved an extension for the submission of the Western Cape Government's deviation requests to 30 July 2026. Departments must therefore submit their completed requests to the Provincial Treasury by Tuesday, 28 July 2026, to allow sufficient time for review, consolidation and quality assurance.

Each deviation request must be supported by a detailed motivation that includes:

- The rationale for the proposed amendment;
- The policy, legislative or organisational changes necessitating the amendment;

- An assessment of the implications for departmental planning, budgeting, performance management, reporting and accountability arrangements;
- Comprehensive evidence of consultation with the relevant sector department and other stakeholders, including the National Treasury where applicable; and
- The proposed implementation arrangements and any transitional implications.

Requests must be submitted to BudgetOffice.ProvincialTreasury@westerncape.gov.za for the attention of Mr Jonathan Hendricks.

No further extensions will be considered by the National Treasury due to the tight provincial budget-processing timelines. Any amendment to a budget programme structure will take effect only upon written approval from the National Treasury. Departments will be formally notified once the outcome has been received.

The Guidelines on Budget Programmes and the Provincial Uniform Budget and Programme Structures are annexed to this Circular for reference.

4. CONCLUSION

The Provincial Treasury extends its appreciation to all departments and stakeholders for their continued support and cooperation in the budget process. Departments are kindly requested to ensure that their respective Political Principals are appropriately informed and kept updated on matters relating to budget programme structures.

For any enquiries or further clarification regarding the content of this Circular, please contact Mr Jonathan Hendricks via email: Jonathan.Hendricks@westerncape.gov.za.

VICTOR SENNA
DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES