Western Cape Government

Provincial Treasury
Analiese Pick
Provincial Government Public Finance
analiese.pick@westerncape.gov.za | Tel: 021 483 4501

Reference number: RCS/C.6

Private Bag X9165
CAPE TOWN
8000

TREASURY CIRCULAR NO. 20/2026

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

THE EXECUTIVE AUTHORITY: WESTERN CAPE GAMBLING AND RACING BOARD (MINISTER D BAARTMAN)
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)

For information

THE ACCOUNTING OFFICER: VOTE 1: PREMIER (DR H MALILA)
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)
THE ACCOUNTING OFFICER: VOTE 7: SOCIAL DEVELOPMENT (DR R MACDONALD)
THE ACCOUNTING OFFICER: VOTE 8: MOBILITY (MS D RIBBONAAR)
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THE CHIEF FINANCIAL OFFICER: VOTE 10: INFRASTRUCTURE (MS S ANDREWS) (ACTING)
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THE DIRECTOR: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR B GORDON)

THE PROVINCIAL AUDITOR
MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT
THE DEPUTY DIRECTOR-GENERAL: CORPORATE ASSURANCE, DEPARTMENT OF THE PREMIER (MS H ROBSON)

2026 ADJUSTED ESTIMATES OF PROVINCIAL REVENUE AND EXPENDITURE: PURPOSE, AIM, PRINCIPLES AND RELATED MATTERS

PURPOSE

1. This Adjusted Estimates circular seeks to provide votes with guidance on the requirements, methodology and processes to be followed when preparing and finalising the 2026 Adjusted Estimates of Provincial Revenue and Expenditure (AEPRE).

   The circular outlines the programme and key deliverables for the finalisation of the 2026 Adjustments Appropriation Bill and the 2026 Western Cape AEPRE, including, where applicable, infrastructure expenditure tables. It further provides for the preparation of two Provincial Gazettes: (i) adjusted transfers to municipalities and (ii) the budgets of schools and hospitals, including indicative allocations

to public entities that implement or support the implementation of programmes funded through Schedule 5 allocations on behalf of the Province.

Votes are requested to note that the format for the 2026 AEPRE publication remains unchanged from previous years and that this circular should be read in conjunction with Annexure B: 2026 Adjusted Estimates Technical Guidelines.

AIM OF THE 2026 ADJUSTED ESTIMATES

2. The 2026 Adjusted Estimates will be tabled on 26 November 2026 and provides an opportunity to review and realign vote allocations of the 2026 Main Budget which was tabled on 12 March 2026, with the aim of:

- creating fiscal sustainability and certainty for the remainder of the financial year;
- addressing in-year fiscal risks and pressures due to changing operational requirements;
- maintaining fiscal discipline and credibility of the budget;
- preparing for the 2027 Medium Term Expenditure Framework (MTEF) budget.

BACKGROUND OF THE 2026 MAIN BUDGET INFORMING THE ADJUSTED ESTIMATES

3. The 2026 Adjusted Estimates should be prepared within the context of the 2026 Main Budget. The Main Budget was developed against a backdrop of constrained fiscal resources, slower economic growth, ongoing service delivery pressures and increasing demands on government to respond to climate related disasters.

The 2026 Main Budget was compiled in alignment to the Western Cape Government's five-year budgeting approach, "Scaling for Growth", and was guided by three overarching objectives:

- Responsiveness through the implementation of the 2025 - 2030 Provincial Strategic Plan (PSP);
- Credibility through realistic, efficient and effective budgeting and expenditure planning; and
- Sustainability through the promotion of long-term fiscal health and service delivery outcomes.

The budget process emphasised value-for-money spending, realistic compensation of employees budgeting, evidence based prioritisation and the efficient utilisation of limited resources. Votes were required to align spending plans with delivery capacity, demonstrate implementation readiness and identify measures to mitigate fiscal and operational risks.

The 2026 Main Budget was aligned to the 2025 - 2030 PSP and focused on four key policy priority areas: Growth for Jobs (G4J), Safety, Educated, Healthy and Caring Society (EHACS), and Innovation, Culture and Governance (IC&G). The budget also placed emphasis on disaster preparedness and response, infrastructure sustainability and the efficient use of public resources to ensure long-term fiscal sustainability and service delivery impact.

The 2026 Adjusted Estimates therefore provides an opportunity to review vote spending performance, reassess emerging fiscal and service delivery risks and realign resources where necessary to ensure continued implementation of these priorities during the remainder of the financial year. The process should maintain the principles of responsiveness, credibility and sustainability that underpinned the 2026 Main Budget, while supporting preparations for the 2027 MTEF.

CONTEXT FOR 2026 ADJUSTED ESTIMATES

4. The 2026 Adjusted Estimates provides a mid-year opportunity for votes to assess progress against the objectives of the 2026 Main Budget following approximately six months of implementation and to make targeted adjustments where required. It also serves as an important bridge between current year implementation and future planning for the 2027 MTEF. Votes should consider the changing fiscal and operational environment and ensure that budget adjustments are informed by the following transversal priorities:

   - Strategic reprioritisation within a constrained fiscal environment - Aligning resources to policy priorities and critical infrastructure within an already constrained fiscal environment;
   - Disaster resilience and climate change - Strengthening preparedness through preventative and resilience focused interventions; and;
   - Compensation of Employees (CoE) - Reviewing personnel expenditure and planning assumptions while addressing capacity and capability of the vote.

5. **Strategic reprioritisation within a constrained fiscal environment:**

   Votes are required to carefully assess existing spending plans and funding commitments. This process, together with preparations for the 2027 MTEF, presents an opportunity to reprioritise resources towards key policy priorities, critical service delivery pressures and strategic infrastructure investments. Votes should therefore review projected expenditure and identify opportunities to improve efficiency, redirect underperforming allocations and ensure that available resources are directed towards areas of greatest impact.

6. **Disaster resilience and climate change:**

   Following the recent flood disasters, which occurred between the 5th to 8th May and 10th to 13th May 2026, the Minister of Finance issued in-principle funding commitment letters to affected votes. The Province has subsequently received an allocation of R53 million in the form of the Provincial Disaster Response Grant (PDRG) from the National Disaster Management Centre (NDMC). Relevant votes are therefore requested to review their funding requirements and provide updated information on the utilisation of the in-principle commitments, taking into consideration the NDMC allocation and any resulting adjustments or reallocation of funding needs.

   In addition, the growing frequency and severity of climate related events require votes to strengthen their focus on risk mitigation, preparedness and resilience. In finalising their Adjusted Estimates, votes should consider the potential impacts of climate change, including adverse weather patterns associated with El Niño, and assess whether existing allocations adequately support preventative measures. Where appropriate, funding should be redirected towards interventions that reduce vulnerability, protect infrastructure and strengthen long-term resilience.

7. **Compensation of Employees (CoE):**

   The Compensation of Employees budget remains a key area of focus in the 2026 Adjusted Estimates process. Votes are required to reassess expenditure trends and update projections including the impact of the Early Retirement Programme (ERP) and Voluntary Exit Programme (VEP), where applicable. In doing so, votes should not only consider the financial implications but also the impact on organisational capability, capacity and employee well-being to ensure that human resource planning supports the sustained delivery of vote mandates.

Any savings identified within CoE are to be surrendered to the Provincial Revenue Fund (PRF). The first call on these savings will be to offset approved rollover commitments. Thereafter, where a vote can demonstrate credible and unavoidable expenditure pressures in the 2026/27 financial year, supported by a strong motivation during the budget engagements scheduled for 19 to 26 October 2026, Provincial Treasury will consider requests to reprioritise a portion of the remaining CoE savings to address such pressures.

PRINCIPLES/CRITERIA FOR THE 2026 ADJUSTED ESTIMATES

8. Over and above the aim of the Adjusted Estimates as mentioned in paragraph 2 above, the following principles/criteria will be in place for the Adjusted Estimates process:

- Rollover and Revenue Retention requests outlined in Treasury Circular 9 of 2026 will be limited and assessed against votes' ability to spend the funds by the end of the financial year. Current year spending performance, spending trends and any savings generated during the year will also be taken into consideration. Where spending is slower than anticipated and savings are identified, votes will be expected to explore opportunities to reprioritise available funding to address expenditure pressures or commitments previously intended for rollover funding before additional allocations are considered.

  This criterion is directly linked to the objective of promoting fiscal sustainability for the remainder of the financial year through the 2026 Adjusted Estimates process. Limiting requests based on spending capacity helps ensure that funds are allocated only where they can be effectively utilised within the remaining months of the financial year. It also encourages votes to actively manage their budgets, utilise available savings where appropriate and minimise the accumulation of unspent funds, thereby supporting prudent and responsible financial management.

- Allocations made must be linked to measurable impact and supports the aim of addressing in-year fiscal risks. In other words, funding should be tied to clear, measurable outcomes that deliver tangible results.

- Where there is no shift in the policy stance (aligned to the 2026 Main Budget) but adjustments are needed in the Adjusted Estimates due to a change in the service delivery model, or where different decisions need to be made regarding the current service delivery model to implement within the financial year, these must be motivated.

This criterion best relates to the aim of preparing for the 2027 MTEF budget. Such adjustments provide valuable insights into operational realities and evolving service needs which are critical for informing future budget planning.

TIMEFRAMES & TECHNICAL GUIDELINES

9. Given the tight timelines associated with the finalisation of the 2026 Adjusted Estimates process, as well as the Local Government Elections scheduled for 4 November 2026, a revised approach will be adopted this year. To ensure sufficient time for the quality assurance and finalisation of submissions, the process will commence with the compilation and submission of a draft AEPRE.

   This approach is intended to provide votes with an early opportunity to begin preparing their Adjusted Estimates submissions while enabling Provincial Government Finance (PGF) to work collaboratively with votes to review, refine and address any technical issues ahead of the final submission deadline. The objective is to improve the quality of submissions, minimise last minute revisions and ensure a smoother finalisation process within the constrained timeframe.

The key milestones are as follows:

- **2 November 2026, Monday:** Distribution of draft allocation letters;
- **6 November 2026, Friday:** Submission of draft AEPRE schedules and supporting documentation;
- **10 November 2026, Tuesday:** Distribution of final allocation letters; and;
- **13 November 2026, Friday:** Submission of final AEPRE schedules and supporting documentation.

Votes should note that any adjustments between the draft and final allocation letters are expected to be limited and largely on the margin. The draft allocation letters should therefore, in the main, provide a sufficiently reliable basis for votes to commence preparation of their submissions and supporting documentation.

10. The frameworks are available on the Provincial Treasury database (T-drive), and votes may commence with the preparation of the AEPRE. Votes are requested to use the latest versions of the frameworks available on the T-drive. Following submission of the draft on Friday, 6 November 2026, any amendments required for the final submission must be made directly on the T-drive.

11. Once votes have submitted their finalised 2026 AEPRE, modification rights on the T-drive will be revoked on **Friday, 13 November 2026,** to facilitate the efficient finalisation of the attestation documents.

12. Votes and Provincial Parliament to confirm that electronic copies of the final AEPRE Printer's Proof and schedules to Bill (in both Xhosa, English and Afrikaans), **as cleared by Executive**, has been loaded on the Provincial Treasury database on **16 November 2026**, inclusive of the schedules for Municipal transfer Gazette and infrastructure tables where relevant.

13. The technical guidelines for this year's process are explained in **Annexure B** attached to this circular. The technical guidelines will provide clarity on the following areas:

• Programme	• Alternative and Blended Financing
• Legislative Principles	• Donations
• Earmarked Allocations	• Transfers to Municipalities
• Surrender of funds to the Provincial Revenue Fund (PRF) for reallocation to the 2027 MTEF	• Non-financial Performance Information
• Early Retirement	• Formats and Schedules
• Prepayments	• Gazette regarding allocations to School, Hospitals and Public Entities
• Adjustments to own Revenue	

LOADING OF THE BUDGET

14. After the tabling of the 2026/27 Adjustments Appropriation Bill and the subsequent enactment thereof, the adjustments for expenditure and revenue must be loaded on BAS by **29 January 2027**. 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

15. The contents of this Adjusted Estimates Circular must be brought to the attention of relevant vote 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, 2026, Adjusted Estimates of Provincial Expenditure, 2026, and supporting documentation for **draft** submission to the Provincial Treasury by **Friday, 6 November 2026** and **final** submission by **Friday, 13 November 2026**.

16. Thank you for your support and cooperation throughout the 2026 Adjusted Estimates process.

Julinda Gantana Digitally signed by Julinda Gantana
Date: 2026.10.09 08:03:10 +02'00'

JULINDA GANTANA
HEAD OFFICIAL: PROVINCIAL TREASURY

ADJUSTED ESTIMATES - ACTION	2026 Tabling 26 Nov 2026
Provincial Treasury to populate Adjusted Estimates matrix.	Continuous
PGF and CD review AE Matrix and provide recommendations.	29 Sept (Tues) - 30 Oct (Fri) 2026
Adjustments Appropriation Bill: - Provincial Treasury to finalise drafting of Bill (excluding schedules). - Submission to Legal Services for vetting.	30 September 2026, Wednesday
Ad hoc Technical Vote Engagements to finalise Adjusted Estimates.	26 Oct (Mon) - 6 Nov (Fri) 2026
Commence compilation of draft AE allocation schedules (PGF).	26 Oct (Mon) - 30 Oct (Fri) 2026
Provincial Treasury to **distribute AE Treasury Circular** with programme and other initial information to votes.	9 October 2026, Friday
Provincial Treasury to discuss Adjusted Estimates Treasury Circular, format, programme and processes with **Management Accountant Forum (MAF)**.	12 October 2026, Monday
2027 MTEF - Policy Portfolio Engagements.	14 Oct (Wed) - 15 Oct (Thurs) 2026
2027 MTEF & Adjusted Estimates - Budget Vote Engagements.	19 Oct (Mon) - 26 Oct (Mon) 2026
Tabling of the 2026 National Medium Term Budget Policy Statement and Adjusted Estimates.	21 October 2026, Wednesday
2027 MTEF Preliminary allocation letters issued to provinces - Provincial Equitable Shares (2 days after 2026 MTBPS). 2026 Final Adjusted Estimates allocation letter received from NT.	TBC (Assume: 23 October 2026, Friday)
Votes to submit applications to increase own revenue, where votes over collected on own receipts or specific donations during 2026/27 and require the funds to be voted for specific purposes in the 2026 Adjusted Estimates.	26 October 2026, Monday
Votes to submit reconsidered roll-over and revenue retention submission.	
Votes to confirm in-principle funding commitment allocations.	
Votes to submit motivated requests for increase / alternative utilisation of decrease in CoE upper limit.	
Votes to submit detailed shifts and signed S.31(2)(e) reports, etc.	
Votes & Entities to submit In-Year Changes to the Department of the Premier: provincialperformancePDO@westerncape.gov.za & Policy.Strategy@westerncape.gov.za.	
Votes and Provincial Parliament to submit possible motivations for changes to Annual Performance Plans.	
2027 MTEF & Adjusted Estimates - Debriefing.	28 Oct (Wed) & 29 Oct (Thurs) 2026
AE allocations - PT finalise votes requests and draft AE schedules with PGF CD.	30 Oct (Fri) - 2 Nov (Mon) 2026
HoT to sign off on PE accumulation of surplus letters.	30 October 2026, Friday
Provincial Treasury to provide votes with **draft** allocations to populate AEPRE accordingly, inclusive of schedules to the Bill, schedules for Municipal transfer Gazette and infrastructure tables where relevant.	2 November 2026, Monday
Votes to immediately start populating **draft** 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.	3 Nov (Tues) - 6 Nov (Fri) 2026
Local Government Elections (PUBLIC HOLIDAY)	4 November 2026, Wednesday
PTM Meeting: - Adjusted Estimates Allocations - WC MTBPS	5 November 2026, Thursday
Budget Policy Committee Meeting: - Adjusted Estimates Allocations - WC MTBPS - Preliminary Allocations: Main Budget	6 November 2026, Friday
Votes submit draft AEPRE submissions based on draft allocation schedules.	**6 November 2026, Friday**
PGF check draft AEPRE submissions.	6 Nov (Fri) - 9 Nov (Mon) 2026
Cabinet Meeting (Special): - Adjusted Estimates Allocations - WC MTBPS - Preliminary Allocations: Main Budget	10 November 2026, Tuesday
Provincial Treasury to provide votes with **FINAL** allocations to populate AEPRE accordingly, inclusive of schedules to the Bill, schedules for Municipal transfer Gazette and infrastructure tables where relevant.	10 November 2026, Tuesday
Submission (final): Votes to confirm loading of 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.	13 November 2026, Friday
Votes submit October 2026 IYM to PT.	13 November 2026, Friday
AEPRE Final Checks (PGF, FP, BIDM).	14 Nov (Sat) - 15 Nov (Sun) 2026
Revoke votes rights to access the T-drive.	13 November 2026, Friday
Attestation: AO's to receive final Adjusted Estimates documentation, Bill schedules and municipal gazette for attestation by Executive Authority and HoD. **Submit to PT.**	16 November 2026, Monday
Provincial Treasury: Balance and doublechecking the attestation. Technical editing.	16 Nov (Mon) - 17 Nov (Tues) 2026
Adjustments Appropriation **Bill**: - Provincial Treasury to finalise schedules to the Bill. - Provincial Treasury to submit Bill to Legal Services for checking and certification.	17 November 2026, Tuesday
Provincial Treasury to submit AEPRE to printers.	18 November 2026, Wednesday
Adjustments Appropriation **Bill**: - Provincial Treasury to receive certified Bill from Legal Services. - Provincial Treasury to provide certified Bill to WC Parliament for printing.	20 November 2026, Friday
PT submit October 2026 IYM to NT.	20 November 2026, Friday
Adjusted Estimates: Provincial Treasury to receive AEPRE from printers.	25 November 2026, Wednesday
WC-MTBPS and Adjusted Estimates - Tabling in the WC Provincial Parliament - AE First Reading (TBC) - AE Presentation to Budget Committee, AE, MTBPS (TBC) - AE Standing (Portfolio) Committee Discussion (TBC) - AE Second Reading (TBC) - AE Parliamentary Budget Vote Debates (TBC) - AE Third Reading Debate (TBC) - AE Sign-off by Premier (December 2026)	26 November 2026, Thursday







Annexure B:

2026 Adjusted Estimates Technical Guidelines

PROGRAMME

1. The date for the tabling of the **national** Adjustments Appropriation Bill, 2026 is **21 October 2026**.

2. 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.

3. The date for tabling of the **Western Cape** Adjustments Appropriation Bill, 2026, as well as the Western Cape Adjusted Estimates of Provincial Revenue and Expenditure, 2026, other relevant information and supporting documents, is set for **26 November 2026**.

4. The programme dates for the 2026 Adjusted Estimates process is attached as **Annexure A**. Where required, some of the dates contained in this programme may, due to circumstances beyond the control of the Provincial Treasury, be amended. The Provincial Treasury will communicate these new dates in the course of the programme.

5. The tight deadlines to complete the 2026 Adjusted Estimates will require votes to independently commence with the completion of the tables, especially with regards to the 2025/26 audited figures and 2026/27 current year figures as at September 2026.

LEGISLATIVE PRINCIPLES

6. 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 2026 Adjusted Estimates of National Expenditure, may allocate additional funds to the province via the Provincial Equitable Share. National departments may also allocate additional funds or decrease allocations to the province in terms of national conditional grants.

- Changes in expenditure levels as a result of own revenue in/decreases for 2026/27 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 2026 Main Budget. In terms of Section 6.6.1 of the PFMA, for purposes of an Adjusted Estimates, the following will not be considered unforeseeable and unavoidable expenditure:
  - Expenditure that, although known when finalising the estimates of expenditure, could not be accommodated within allocations;
  - Tariff adjustments and price increases; and
  - 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 PRF 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.

- Any application for funding from provincial resources.

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.

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 Estimates 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 vote any remaining funds appropriated for a specific function if that function is transferred to another vote or any other institution; and (b) must allocate those remaining funds to that other vote 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 an agreement between the affected votes on the amount of funds to be transferred, the relevant treasury will determine the funds to be shifted.

- Various shifts have been included in Adjusted Estimates 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 Adjusted Estimates.
    - 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 2027 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 Provincial Treasury network at the following path:
  \\pgwc.gov.za\treasury\PT DATA\b Adj Estimate\Vote xx

- The shifting of funds should be motivated by the receiving vote's capacity and ability to spend the funds during the remainder of the 2026/27 financial year. This would necessitate upfront agreement between votes that projects are implementation ready. Where certainty of spending within the current financial year is unclear, the transferring vote should consider the full or partial realignment of funding over the 2027 MTEF period to ensure the availability of funds for project completion.
- 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 by **Monday, 26 October 2026**.
- As correspondence regarding 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.

- An Accounting Officer may shift funds toward or from the Compensation of Employees (CoE) budget in the Adjusted Estimates, unless the Provincial Treasury directs otherwise. These shifts must be shown in the relevant section of the Adjusted Estimates document. For the 2026 Adjusted Estimate, departmental savings of CoE must revert to the Provincial Revenue Fund, unless the Provincial Treasury approves the retention and alternate utilisation.

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

- To improve oversight responsibilities, votes need to clearly indicate any virements made before the Adjusted Estimates by communicating the intention to Provincial Treasury.

- 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.

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

- The principles in this regard have been outlined in Treasury Circular No. 9/2026 dated 17 April 2026.

- In view of the current financial position, the aim is to minimise rollover approvals as much as possible. Votes can reconsider all requests submitted at the end of April 2026 and resubmit to the Provincial Treasury by **Monday, 26 October 2026**.

- National Treasury considered the requests pertaining to national conditional grants and approved those that adhered to the principles and requirements. Votes have already been informed of the outcomes of the expedited applications and national conditional grant rollover process.

EARMARKED ALLOCATIONS

7. Votes received earmarked allocations in the 2026 Main Budget. These allocations were included in the Western Cape Appropriation Act, 2026 (Act 1 of 2026). The 2026 Adjusted Estimates will make provision for possible amendments to earmarked allocations.

8. Treasury Circular 15 of 2026, dated 7 July 2026, outlines the earmarked reporting process and the associated reporting timelines. The earmarked reports offer vital insights into vote performance throughout the year and will serve as evidence to guide decision-making in the 2027 Budget Process.

9. Votes should note that changes to earmarked allocations can only be made with concurrence of Cabinet. Written motivations to revise or amend earmarked allocations must be submitted to the Provincial Treasury by **Monday, 26 October 2026**.

SURRENDER FUNDS TO THE PRF FOR REALLOCATION TO THE 2027 MTEF

10. In the context of a constrained fiscal environment, the 2026 Adjusted Estimates is positioned to be a first response to the 2027 Budget. Votes will have an opportunity to apply for the surrendering of funds in the 2026 Adjusted Estimates for reallocation to the 2027 MTEF.

11. The submission for reallocation must be submitted to the Provincial Treasury on **Monday, 26 October 2026** unless sufficient information was provided in the relevant Budget Vote Engagements.

EARLY RETIREMENT PROGRAMME (ERP) AND VOLUNTARY EXIT PACKAGE (VEP)

12. Following the conclusion of Phase I of the ERP and VEP, Phase II commenced on 1 April 2026 and closed on 30 June 2026. The Province submitted a total of 971 applications, with the Departments of Education and Health and Wellness accounting for 474 and 267 applications respectively. Collectively, these two votes submitted 741 applications, exceeding the total number of provincial applications (569) submitted and approved during Phase I.

13. Votes are further advised that, in terms of DPSA Circular number 56 of 2026: Update on Implementation of Phase II of ERP and VEP, all Phase II applications are currently undergoing assessment by National Treasury. National Treasury has indicated that the outcomes of the assessment will be finalised and communicated as part of the Medium-Term Budget Policy Statement (MTBPS) process scheduled for 21 October 2026. Votes and affected employees are therefore requested to await the outcome of the funding assessment before making any final implementation arrangements in respect of Phase II ERP and VEP applications. Votes that intend funding approved applications from their own baselines may proceed with implementation once the necessary internal approvals have been obtained. Further communication will be provided once formal feedback has been received from National Treasury.

PREPAYMENTS

14. Due to a change in the accounting standards effective from 1 April 2024 in terms of Modified Cash Standards (MCS) chapter 9, paragraph 6, votes no longer have the option of expensing pre-payments and advances immediately, but to recognise it as assets in the statement for financial position.

15. Treasury Circular 9 of 2026 dated 17 April 2026, states 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. Votes are therefore required to plan and budget for any anticipated prepayments within the relevant financial year to ensure compliance with financial management requirements.

ADJUSTMENTS TO OWN REVENUE

16. Votes must provide the Provincial Treasury with sufficient and specific information regarding the reasons for changes, whether increases or decreases, in own revenue budgets for 2026/27 by 26 October 2026. This information is important to inform accurate budgeting for own revenue. For

material adjustments, votes must also provide supporting information, including current year actual collections and projected collections for the remainder of the financial year.

17. In cases of increases in own revenue budgets, votes are expected to clearly outline the reasons for the adjustment. This should include the source of the additional revenue and the intended use of the funds. Votes should also indicate whether the additional revenue is once-off or recurring in nature and any implications for future revenue projections.

18. Where a decrease in the own revenue budget is requested, votes must provide a detailed rationale which may include factors such as an unexpected decline in current year own revenue trends, or any other developments that have negatively affected revenue performance.

ALTERNATIVE AND BLENDED FINANCING

19. Votes intending to access ABF funding for projects in 2026/27 must submit a detailed submission to the Provincial Treasury as part of the 2026 Adjusted Estimates process. The submission should align with Treasury Circular 19 of 2025 and the Alternative and Blended Financing Framework (2025), which provides the governance, principles and processes for identifying, assessing and pursuing ABF opportunities. Votes must show strategic alignment with the Western Cape Government's priorities and articulate the developmental impact of the proposed intervention. Votes are required to clearly state the ABF funding they intend to access for 2026/27 and/or over the 2027 MTEF.

20. Treasury Circular 19 of 2025 provides guidance regarding the quarterly reporting requirements for ABF projects which includes an Annexure A which is an excel document which shows ABF initiatives across provincial votes while templates A, B, and C are to guide the structure and content of votes' ABF submissions to the Western Cape Infrastructure Implementation Plan Strategic Infrastructure Coordination Unit on an ongoing basis for new projects. Votes may use this documentation to inform the 2026 Adjusted Estimates submission.

21. The submission should include the type of expenditure being proposed (capital, operational, or hybrid), and key cost drivers. The submission must also specify the type of ABF funding instrument being proposed, for example, on-balance sheet or off-balance sheet instruments. An implementation plan, timelines, procurement arrangements, and risk mitigation strategies should also be included. Readiness to implement should be outlined; and outputs and outcomes should be reported upon and be aligned with Western Cape Government strategic priorities.

DONATIONS

22. 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.

23. As part of the 2026 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.

24. Please note that the relevant table in the 2026 Adjusted Estimates of Provincial Revenue and Expenditure must be completed regarding donations received.

TRANSFERS TO MUNICIPALITIES

25. The following are relevant with regards to allocations to municipalities:

- Amended allocations for the gazetting of transfers to municipalities must be submitted as per the dates in the attached programme. With regards to the amended allocations, please note the following -
  - Transferring votes should use the standard protected gazette schedule (A Vxxa.xlsm) that is on the Provincial Treasury network (folder: T:\PT DATA\b Adj Estimate\Vote XX) to show any adjustments to the amounts allocated to individual municipalities from a grant. Votes should only complete the required section (amended column) on the English version sheet as it will pull through to the Afrikaans and isiXhosa version automatically.
  - The transferring votes should only upload gazette frameworks that were not published with Provincial Gazette 9206 dated 12 March 2026.
- To ensure consistency in the rules applicable to municipalities, no changes should be made to grant frameworks, except in exceptional circumstances. The need for such changes should be discussed with the Provincial Treasury. If it is agreed that changes are needed, then transferring votes will also be required to ensure that any local government allocation frameworks (and any notes to the adjusted allocations per municipality) are submitted in the three official languages of the Western Cape as per the Western Cape Government Communication policy. In this regard, transferring votes are also requested to ensure that frameworks are linguistically reviewed.
- **Payment Schedules (municipalities):**
  - To comply with Section 29(5) of the Division of Revenue Act, 2026 (Act No.9 of 2026) (DoRA) it is required that each transferring vote amend the payment schedule on the Provincial Treasury 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

26. In the previous financial years, all departments and entities have aligned their Strategic Plans (SPs) and Annual Performance Plans (APPs) for coherence with the Provincial Strategic Plan (PSP) 2025 - 2030. This approach embedded a foundation for implementing the Provincial Strategic Implementation Plan (PSIP) and advancing its priority areas: (i) Growth for Jobs, (ii) Safety, (iii) Educated, Healthy and Caring Society, and (iv) Innovation, Culture and Governance. To strengthen the policy and planning process within the budget planning cycle, the Department of the Premier (DotP), in the Director -General Circular, no 24 of 2026, "Preparing 2027/28 Annual Performance Plans and Revision of 2026/27 Annual Performance Plans", shares information on the In-Year change process.

27. In addition, DotP will issue Data Governance Practice Note (DGPN) 27 of 2026 to guide institutions in performance planning and the development of quality performance indicators for 2027/28. DGPN 22 of 2025 will guide the correction of approved in-year changes in the electronic Quarterly Performance Reporting System (eQPRS) for 2026/27, thereby supporting the integrity and quality of performance data.

28. Votes/entities should capture the revisions to the 2026/27 APP in a tabled addendum to the existing 2026/27 APP and make reference to these changes in a dedicated paragraph in the Adjusted Estimates of Provincial Revenue and Expenditure. All revisions to the 2026/27 APP should be submitted by 26 October 2026. Should Votes/entities require any further guidance or support in this regard, please contact the Provincial Data Office at provincialperformancePDO@westerncape.gov.za & Policy and Strategy at Policy.Strategy@westerncape.gov.za.

29. It is suggested that the following paragraph be inserted in the AEPRE:

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

The Adjusted Estimates must be read in conjunction with and aligned to the in-year changes to the 2026/27 APPs tabled as an addendum to the 2026/27 APP by votes and entities in the Provincial Parliament. These changes will be affected to Quarters 3 and 4 and include changes to outputs, output indicators (Technical Indicator Descriptions) and performance targets in the approved APP.

FORMATS AND SCHEDULES

30. Please note that the format of the 2026 Adjusted Estimates of Provincial Expenditure remains unchanged.

31. The formats (Excel frameworks) relevant to your vote are available on the Provincial Treasury 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).

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

Votes 1, 8 &14	Nicolette van Wyk	nicolette.vanwyk@westerncape.gov.za
Votes 2, 4 & 5	Shaheed Arnold	shaheed.arnold@westerncape.gov.za
Votes 3, 9,10 &11	Priyanka Cordier	priyanka.cordier@westerncape.gov.za
Votes 7 & 13	Nontyatyambo Zozoba	nontyatyambo.zozoba@westerncape.gov.za
Votes 6 & 12	Sharon Damon	sharon.damon@westerncape.gov.za

Shifts within a vote/within a programme

33. In the AEPRE, 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.

34. 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.

35. Please note that shifts in excess of eight per cent must be communicated prior to the Adjusted Estimates submitted to the Provincial Treasury.

Summary of provincial infrastructure payment and estimates by category

36. Votes are required to re-align their infrastructure budgets for the 2026/27 financial year, informed by their strategic reprioritisation and planning for the 2027 MTEF. The re-alignment of infrastructure budgets should take account of the votes strategic direction and include realistic cashflow projections. Where applicable, votes must complete the Infrastructure Reporting Model (IRM) B5 Report, by identifying key programmes and projects to be implemented over the 2027 MTEF.

37. Votes are required to populate the IRM project list in alignment with the draft allocation letter, to allow sufficient time for planning and to accommodate any minor amendments that may arise upon receipt of the final adjustment allocation letter.

38. Furthermore, the Provincial Treasury Infrastructure Directorate will publish the Overview of Adjusted Provincial and Municipal Infrastructure Investment 2026 publication, which provides an update of provincial infrastructure delivery plans and spending priorities of the Western Cape. Further to this, votes will be requested to provide inputs into Chapter 2: Infrastructure Portfolio and Delivery of the publication, which will be accessed via links specific to the vote on the T: Drive. Instructions in this regard will be communicated by the Provincial Treasury Infrastructure Directorate.

2026 Adjustments Appropriation Bill

39. Votes are reminded that the schedules to the Western Cape Adjustments Appropriation Bill, 2026, must be submitted in three languages, i.e., English, Afrikaans and isiXhosa. Please note that only the adjustments (increases/decreases) since the Western Cape Appropriation Act, 2026 (Act 1 of 2026), i.e., the 2026 Main Budget, will be voted on by Provincial Parliament in the adjusted estimate process.

40. When using the frameworks provided in this regard, which includes most possible line-item options, please do not delete line items which have no relevance but rather hide them. Also ensure that language translations are correctly done and approved by language practitioners.

GAZETTE REGARDING ALLOCATIONS TO SCHOOLS, HOSPITALS AND PUBLIC ENTITIES

41. In terms of Section 29(2)(c) of the Division of Revenue Act, 2026 (Act 9 of 2026) (DoRA), amendments to the allocations to municipalities, schools and hospitals budgets, as previously gazetted in terms of Section 29(2)(a) of the 2026 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.

42. 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 **Friday, 11 December 2026**, or on a date as per arrangement.