



PROVINCIAL TREASURY

Provincial Government of the Western Cape

Public Finance

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REFERENCE: T11/2/2/ (2010/11)

ENQUIRIES: V Bester

TREASURY CIRCULAR NO. 43/2010

THE PREMIER

THE MINISTER OF AGRICULTURE AND RURAL DEVELOPMENT
THE MINISTER OF COMMUNITY SAFETY
THE MINISTER OF CULTURAL AFFAIRS AND SPORT
THE MINISTER OF EDUCATION
THE MINISTER OF FINANCE, ECONOMIC DEVELOPMENT AND TOURISM
THE MINISTER OF HEALTH
THE MINISTER OF HOUSING
THE MINISTER OF LOCAL GOVERNMENT, ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING
THE MINISTER OF SOCIAL DEVELOPMENT
THE MINISTER OF TRANSPORT AND PUBLIC WORKS
THE SPEAKER: PROVINCIAL PARLIAMENT
THE DEPUTY SPEAKER: PROVINCIAL PARLIAMENT

} For information

ALL OTHER MEMBERS OF PARLIAMENT

THE ACCOUNTING OFFICER: VOTE 1:	PREMIER (ADV B GERBER)
THE ACCOUNTING OFFICER: VOTE 2:	PROVINCIAL PARLIAMENT (MR P WILLIAMS)
THE ACCOUNTING OFFICER: VOTE 3:	PROVINCIAL TREASURY (DR JC STEGMANN)
THE ACCOUNTING OFFICER: VOTE 4:	COMMUNITY SAFETY (DR GA LAWRENCE)
THE ACCOUNTING OFFICER: VOTE 5:	EDUCATION (MS P VINJEVOLD)
THE ACCOUNTING OFFICER: VOTE 6:	HEALTH (PROF KG HOUSEHAM)
THE ACCOUNTING OFFICER: VOTE 7:	SOCIAL DEVELOPMENT (MS K LUBELWANA)
THE ACCOUNTING OFFICER: VOTE 8:	HOUSING (MR M TSHANGANA)
THE ACCOUNTING OFFICER: VOTE 9:	ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR R ELLIS)
THE ACCOUNTING OFFICER: VOTE 10:	TRANSPORT AND PUBLIC WORKS (MR J FOURIE)
THE ACCOUNTING OFFICER: VOTE 11:	AGRICULTURE (MS J ISAACS)
THE ACCOUNTING OFFICER: VOTE 12:	ECONOMIC DEVELOPMENT AND TOURISM (MR S FOURIE)
THE ACCOUNTING OFFICER: VOTE 13:	CULTURAL AFFAIRS AND SPORT (MR B WALTERS)
THE ACCOUNTING OFFICER: VOTE 14:	LOCAL GOVERNMENT (DR H FAST)

THE CHIEF FINANCIAL OFFICER: VOTE 1:	PREMIER (MR P O'BRIEN)
THE CHIEF FINANCIAL OFFICER: VOTE 2:	PROVINCIAL PARLIAMENT (MR R HINDLEY) (ACTING)
THE CHIEF FINANCIAL OFFICER: VOTE 3:	PROVINCIAL TREASURY (MR A GILDENHUYS)
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 A VAN NIEKERK)
THE CHIEF FINANCIAL OFFICER: VOTE 7:	SOCIAL DEVELOPMENT (MR JO SMITH)
THE CHIEF FINANCIAL OFFICER: VOTE 8:	HOUSING (MR D BASSON)
THE CHIEF FINANCIAL OFFICER: VOTE 9:	ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR AA GAFFOOR)
THE CHIEF FINANCIAL OFFICER: VOTE 10:	TRANSPORT AND PUBLIC WORKS (MR CR ISMAY)
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 (MR D BASSON)

THE HEAD OFFICIAL: PROVINCIAL TREASURY (DR JC STEGMANN)
THE HEAD: BRANCH FISCAL AND ECONOMIC SERVICES (MR H MALILA)
THE HEAD: BRANCH GOVERNANCE AND ASSET MANAGEMENT (MR TC ARENDSE)
THE HEAD: PUBLIC POLICY SERVICES (MR A PHILLIPS)
THE HEAD: PUBLIC FINANCE (MR H MALILA) (PRO TEM)
THE HEAD: FINANCIAL GOVERNANCE (MR A REDDY) (ACTING)
THE HEAD: ASSET MANAGEMENT (MR TC ARENDSE) (PRO TEM)
THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYS)
THE SENIOR MANAGER: ACCOUNTING SERVICES: PROVINCIAL GOVERNMENT (MR N VAN NIEKERK) (ACTING)
THE SENIOR MANAGER: ACCOUNTING SERVICES: LOCAL GOVERNMENT (MR A REDDY) (PRO TEM)
THE SENIOR MANAGER: CORPORATE GOVERNANCE (MR B VINK)
THE SENIOR MANAGER: BUDGET MANAGEMENT: PROVINCIAL GOVERNMENT (MS M SHERATON)
THE SENIOR MANAGER: BUDGET MANAGEMENT: LOCAL GOVERNMENT (MR ML BOOYSEN)
THE SENIOR MANAGER: PROVINCIAL GOVERNMENT FINANCE (MS A PICK)
THE SENIOR MANAGER: LOCAL GOVERNMENT FINANCE (GROUP ONE) (MR F SABBAT)
THE SENIOR MANAGER: LOCAL GOVERNMENT FINANCE (GROUP TWO) (MR M SIGABI)
THE SENIOR MANAGER: PUBLIC FINANCE POLICY RESEARCH AND MODELLING (MS C HORTON)
THE SENIOR MANAGER: IMMOVEABLE ASSET MANAGEMENT (MR NB LANGENHOVEN)
THE SENIOR MANAGER: MOVEABLE ASSET MANAGEMENT (MS N EBRAHIM)
THE SENIOR MANAGER: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A BASTIAANSE)
THE HEAD: OFFICE OF THE FINANCE MINISTRY (MS A SMIT)
THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: FINANCIAL MANAGEMENT

ADJUSTED ESTIMATES OF PROVINCIAL EXPENDITURE 2010: PROGRAMME, FORMAT AND CONNECTED MATTERS

Purpose

1. To provide departments with the programme for the finalisation of the Western Cape Adjustments Appropriation Bill, 2010, and supporting documentation.
2. To inform departments of the position regarding 2009/10 rollover and revenue retention of funds.
3. To provide departments with the principles and procedures regarding the Corporatisation process.
4. To provide a procedure for in-year amendments to Annual Performance Plans.
5. For departments to note the format to be used for the Adjusted Estimates of Provincial Expenditure 2010, as well as the supporting schedules that must be completed.

Programme

6. The National Treasury indicated that the tabling date of the national Adjustments Appropriation Bill, 2010 and Adjusted Estimates of National Expenditure 2010 will be 27 October 2010.
7. National Treasury Regulation 6.6.3 stipulates that, where a national adjusted estimate allocates funds to a province, the relevant provincial treasury must table an adjusted estimate within 30 days of the tabling of the national adjusted estimate, or within such longer period as the National Treasury may approve.
8. The date for tabling of the Western Cape Adjustments Appropriation Bill, 2010, as well as the Western Cape Adjusted Estimates of Provincial Expenditure, 2010, other relevant information and supporting documents has thus been set for **25 November 2010**.
9. The programme for the 2010 Adjusted Estimates process is attached as Appendix 1. Some of the dates contained in this programme may, due to changing circumstances, change at a later stage if needed.
10. Please note that the dates directly applicable to departments (accounting officers) have been highlighted.

Rollovers and revenue retention

11. In as far as the rollovers of National Conditional Grants are concerned, approval letters have already been provided to the relevant departments on 15 July 2010.
12. Given the current fiscal constraints coupled with an uncertain economic environment and funding envelope, the Treasury has not as yet been able to provide a response on

provincial rollover and revenue retention request. The outcome of the provincial rollover and revenue retention process will, however, be provided to departments as part of the preliminary allocation schedules to be distributed around 4 November 2010 (as per the attached programme).

13. There have been instances where the unspent cash available (inclusive of increased own revenue collected) in a vote at the end of 2009/10 was less than the unspent budget available. In such cases requests for the retention of revenue and the rollover of equitable share unspent funds will, in addition to the normal requirements, only be considered if cash-backed, except in the cases where a department have made a final agreement with Treasury on a structured plan as to how the situation will be corrected.

Requests for additional funds

14. In terms of Treasury Regulation 6.6.2, a department requesting additional funds for unforeseeable and unavoidable expenditure through an adjusted estimate must submit a memorandum to the Provincial Treasury.
15. Due to the uncertainty of the current financial and economic outlook in the world economy and the impact thereof on the country, circumstances require that departments have to be cautious in their spending projections and prudent in managing public finances.
16. Furthermore, the various spending pressures impacting on the provincial budget, coupled with uncertainty on the level of funding that will be provided from National Government to address these risks, have a further negative effect on the availability of possible additional funding.
17. It is therefore vital that, where possible, departments must firstly, before approaching the Treasury for additional funding, finance any in-year spending pressure through budget reprioritisation.
18. If departments are still of the opinion that they require additional funds and have sound motivation for such requests, a fully motivated submission in terms of Treasury Regulation 6.6.1 (keeping in mind the provision regarding unforeseeable and unavoidable expenditure) must reach the Provincial Treasury by Tuesday, **26 October 2010**.

Own receipts

19. Where departments over collected on own receipts or received specific donations during 2010/11, and require the funds to be voted for those specific purposes in the 2010 Adjusted Budget, the relevant requests with supporting documentation and motivation must reach the Provincial Treasury by Tuesday, **26 October 2010**.
20. Furthermore, where departments project own receipts to be higher or lower than originally estimated in the 2010 Main Budget, a detailed motivation must be submitted requesting an amendment to the original 2010 budget estimate by Tuesday, **26 October 2010**.

Shifts between votes

21. With regard to shifts between votes, the accounting officers of both the transferring and receiving vote must agree to the shift(s) by completing and signing a PFMA section 33 certificate (an example attached as Appendix 2). The Excel template is available on the network, PT Data folder at the following path:
\\Khk-khk-nw01\data\Shared\E_PTDataWarehouse\PT DATA\b Adj Estimate\Vote xx
This signed certificate (by both accounting officers) under cover of an explanatory letter must please be submitted to the Provincial Treasury by Tuesday, **26 October 2010**.
22. As correspondence in this regard normally takes place between accounting officers, CFOs are not always immediately informed of such shifts. To ensure improved control over such shifts and faster inclusion thereof in the adjusted estimate databases, the CFOs of transferring votes must please 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.

Corporatisation

23. Pursuant to the Corporatisation processes, the following guiding principles will be applied with regards to funding the corporatisation of the Human Resource, Internal Audit and Risk Management functions :
 - 23.1 The budget of Sub-programme 4.5: Internal Audit within Vote 3: Provincial Treasury (less amounts already spent) to be shifted to Vote 1: Department of the Premier. Priority allocations (not earmarked) as indicated in the 2010/11 budget allocation letters of Vote 5: Education and Vote 6: Health will be shifted to Vote 1: Department of the Premier.
 - 23.2 All personnel expenditure and associated non-personnel expenditure for Risk Management (all votes except Votes 2, 5 and 6) to be shifted to Vote 1: Department of the Premier from the relevant departments.
 - 23.3 As all human resource management units within departments (except in the case of Health and Education) have been abolished, and have been corporatised, the full Human Resource budgets (all votes except Votes 2, 5 and 6) will be isolated and placed in a policy pool.
 - 23.4 The following will be shifted to Vote 1: Department of the Premier:
 - (a) All personnel expenditure for HR to be shifted to Vote 1: Department of the Premier from the relevant departments.
 - (b) Associated non-personnel operating costs, e.g. stationery, travel and subsistence, telephone, training, etc., to be shifted to Vote 1: Department of the Premier.
 - (c) Amounts deemed to be centralised in terms of the service level agreements, e.g. employee assistance programme, advertising costs, etc., to be shifted to Vote 1: Department of the Premier.
 - (d) Amounts necessary to fund the remaining HR vacancies in the Corporate Services Centre (HR and non-HR) to be shifted to Vote 1: Department of the Premier.

- 23.5 What will remain with or added to budgets of departments will be:
- (a) Funds of the corporate services relations management units, including associated non-personnel costs (except for Vote 2: Parliament, Vote 5: Education and Vote 6: Health).
 - (b) Department specific funding, e.g. consultants, special projects, bursaries, etc., that was included in the total human resources budgets.
 - (c) Amounts already spent by departments on the HR functions prior to 1 November 2010.
24. The balance of the remaining funds for all votes, i.e. the efficiency savings from the corporatisation process after taking the main budget and deducting the shifts as well as the funds to remain with the departments, must be consolidated into a provincial policy pool that will, as part of the prioritisation and allocation processes, be available for allocation to other priorities of the Province.

Performance information

25. All provincial departments and relevant entities have tabled Annual Performance Plans (APPs) and are reporting against these plans on a quarterly basis. Quarterly Performance Reporting (QPR) has been institutionalised within the Province and reports are submitted to the Provincial Treasury, National Treasury, and national line departments. The QPRs are also submitted after the end of each quarter to the Cabinet and the Budget Committee in the Provincial Parliament. Against this background, the previous Annexure C: "Mid-year Performance Status" has been omitted for the 2010 Adjusted Estimates.
26. Provincial Treasury recommends that departments only in instances where there have been **major policy shifts** (e.g. shifting of functions and corporatisation) since the tabling of the 2010/11 Annual Performance Plan and where the findings from the Audit on 2009/10 predetermined objectives may have necessitated changes to the current Annual Performance Plans, table these amendments as part of the 2010 Adjusted Estimates.
27. Departments are required to submit these changes as an Annexure (in Word format) to the Adjusted Estimates format, which in essence represent a replacement of the affected pages of the current Annual Performance Plans and should also highlight specifically (as per the attached example, Appendix 3) where these changes have taken place.
28. In addition, departments are also required to submit an explanatory memorandum motivating the proposed changes. The information in paragraph 27, together with this explanatory memorandum, must reach the Provincial Treasury by Tuesday, **26 October 2010**.
29. Furthermore, any revisions to the original service delivery targets and now reflected in the Adjusted Estimates should be noted and explained in the quarterly performance and annual reports.
30. Regarding the performance information and in particular any amendments to the APPs, accounting officers should take responsibility for:

- Ensuring that an overall performance management system is in place and documented;
 - Sufficient appropriate audit evidence and source documentation are available;
 - Appropriate information systems are in place to facilitate the preparation of a performance report that is accurate, complete and verifiable; and
 - Ensuring that adequate control processes and procedures are designed and implemented to improve the accuracy, completeness and validity of reported performance information.
31. It should be noted that changes to performance indicators and targets are only allowed in the aforementioned instances (as per paragraph 26). Minor amendments to service delivery targets need to be explained in the Annual Report, which makes provision for variances between the original APP targets and the actual performance on targets in the Annual Report (Part 2). These minor changes to targets should also be explained in QPRs in the "challenges" and "response to challenges" sections.

Earmarked allocations

32. Certain departments received earmarked allocations in the 2010 Estimates of Provincial Expenditure (main budget). These allocations were included in the 2010 Appropriation Act, Act 1 of 2010. In accordance with sub-sections 4(1), (2) and (3) of the 2010 Appropriation Act, the Provincial Treasury published the Earmarked Allocations in Provincial Gazette No. 6734 dated 14 May 2010. Departments should note that changes to these frameworks can only be made after consultation with Provincial Treasury. Such a written request to revise or amend a published framework must be submitted by Tuesday, **26 October 2010**.

Budget locking

33. After the tabling of the 2010 Adjustments Appropriation Bill and the subsequent enactment thereof, the adjustments for expenditure and revenue must be loaded on BAS by 31 January 2011. Once loaded, the Provincial Treasury will, by means of the following procedure, ensure that the main and adjusted budgets have been correctly loaded on BAS:
- Provincial Treasury will draw BAS/Vulindlela reports to check whether the main and adjusted budgets have been correctly loaded at a programme, sub-programme and economic classification level, inclusive of goods & services at an item level 4 for expenditure. Departments must ensure that revenue (receipts) is loaded correctly at the vote level and if possible at the programme level.
 - If any discrepancies are found, Provincial Treasury will liaise with the department to make the necessary amendments.
 - Once the budget has been properly loaded, the Provincial Treasury will inform the budget controller in the department to lock the main and adjusted budget columns on BAS.

2011/12 Requirements

34. In Annexure B, for the current financial year, similar to previous financial years, no further breakdown of the goods & services economic classification will be required.
35. Looking forward, in the 2011/12 adjusted budget, it is the intention to build on the information as provided in the 2011 Estimates of Provincial Revenue and Expenditure (main budget) and reported on in the In-year Monitoring (IYM) report. Information on the goods & services 'of which' items as per Table B.2 (economic classifications) of the 2011 Estimates of Provincial Revenue and Expenditure (main budget) will thus have to be included in the 2011 Adjusted Estimates of Provincial Expenditure. In other words, the adjustments to goods & services at an item Level 4 will have to be provided in the adjusted budget for 2011/12.

Formats and schedules

36. The formats relevant to your vote are vested at the electronic information analysts, Provincial Treasury (contact Ms Ella Smit at 021 483-4433). Please note that the following adjustments to the formats have been introduced:

Column headings:

37. With regard to the column headings in the table for payments and estimates per programme and economic classification as well as the lower breakdown of this information by sub-programme in Annexure B, please note that both *virements* and *shifts* must now be included in the same column. The following detail on the column headings pertaining to these tables is provided:

The main appropriation shows the total amount appropriated per programme in the 2010 Appropriation Act.

The Additional appropriation consists of a variety of categories:

- **Roll-overs** are funds appropriated in 2009/10 but not spent, to be re-appropriated in 2010/11;
- **Unforeseeable and unavoidable expenditure** is expenditure that could not be anticipated at the time of finalising the inputs for the 2010 Estimates of Provincial Expenditure (EPE) for the main budget;
- **Virements and Shifts**

Virements is the utilisation of savings or under spending, between main divisions, from amounts appropriated under one main division towards the defrayment of excess expenditure under another main division within the same vote in terms of section 43 of the PFMA; and

Shifts are the utilisation of savings or under spending towards the defrayment of excess expenditure within a main division of a vote between different segments (sub-programme and economic classification) of the main division. Shifts also include the reallocation of funds due to re-prioritisation, i.e. not necessarily to defray excess expenditure under another main division or within a main division, or funds incorrectly allocated during the 2010 EPE process, between and within programmes. Given the constrained fiscal circumstances currently being experienced, it is possible that a department may be realigning its budget in order to fund outcomes in line with government's strategic agenda. Any realignment (between or within main divisions) that is to be affected within the 2010/11 financial year should be expressed as a **shift**.

- **Other adjustments** include: Expenditure already announced in the budget speech of the National / Provincial Minister of Finance, but not allocated at that stage; adjustments due to significant and unforeseeable economic and financial events; use of funds in emergency situations; funds shifted between or within votes to follow the transfer of functions (e.g. Corporatisation); declared savings and; self-financing expenditure, which refers to expenditure financed from unforeseen revenue paid into the Provincial Revenue Fund.

The total additional appropriation is the sum of all the additional funds to be appropriated.

The adjusted appropriation is the total funds available to departments after the adjustments have been appropriated.

Shifts within a vote / within a programme:

38. Please note that a more compact table for shifts within votes and within programmes has been included in the template. The same information as previously is required, but hopefully in an easier to understand version.
39. 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. Please also motivate shifts from (source) and shifts to (application) separately.
40. In order to maintain the credibility and integrity of the Main Budget, please note that the Provincial Treasury will not recommend large shifts within votes in the Adjusted Estimates, unless sufficiently substantiated by the department.

Statement of gifts, donations and sponsorships:

41. The following two additional tables, already introduced in 2009/10, must please be completed:
 - 41.1 **Statement of gifts, donations and sponsorships received (not forming part of appropriated funds):** In terms of National Treasury Regulation 21.2.2 all gifts, donations or sponsorships must be paid into the relevant revenue fund, except those donations received in terms of paragraph 21.2.5. In this regard, please complete the table that has been inserted for donor funding not forming part of a department's appropriated funds. Should a department receive any donations in cash or in kind, not forming part of the allocated funds, details should be presented here, indicating the nature of the gift, donation or sponsorship, amount, as well as any terms and conditions attached to the funding. Please also include funds received through the RDP Fund, such as foreign aid assistance and other specific purpose donations here. It should be noted that this table should only reflect funding from donors, which does not form part of a department's appropriation.
 - 41.2 **Statement on gifts, donations and sponsorships granted:** Please include detail on gifts, donations and sponsorships granted by your department here. 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 appropriation bill.

Summary of details of expenditure for infrastructure per category:

42. Where applicable, votes must complete the summaries of details for infrastructure expenditure.

Allocations to municipalities, schools, hospitals and public entities:

43. In terms of section 29(2)(c) of the Division of Revenue Act, 2010 (Act 1 of 2010) (2010 DORA) amendments to the allocations to municipalities, schools and hospitals budgets, as previously gazetted in terms of section 43(2)(a) of the 2010 DORA, must be published or gazetted in or with the province's budget documents that are submitted with an adjustment appropriation Bill to its legislature. In this regard, the relevant departments are reminded to please submit the **amended frameworks** and lists or budgets with their final budget documentation on the date as per the attached programme.
44. This also pertains to amendments to 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. Agriculture for Casidra).


Adjustments Appropriation Bill:

45. You are reminded that the schedules to the Western Cape Adjustments Appropriation Bill, 2010, must be submitted in three languages, i.e. Xhosa, English and Afrikaans. Please note that only the adjustments (increases / decreases) will be voted on in the adjusted estimate process, as the appropriation in the main budget allocation has already been enacted.

Actions required

46. Departments to **note and diarise** the programme for the finalisation of the Western Cape Adjustments Appropriation Bill, 2010, and supporting documentation.
47. Departments to **note** –
- The process and timeframe pertaining to function shifts, shifting of funds, rollovers, revenue retention and requests for additional funds.
 - The procedure for in-year amendments to Annual Performance Plans.
 - The required process to be followed to amend frameworks for earmarked allocations.
 - The format and schedules (as amended where applicable) to be completed for the Adjusted Estimates of Provincial Expenditure, 2010.
 - The schedules to the Western Cape Adjustments Appropriation Bill, 2010, to be submitted in three languages, i.e. Xhosa, English and Afrikaans.

- That amendments to allocations to municipalities, schools and hospital budgets must be gazetted.
- That any indicative allocations 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 must be gazetted.



**HEAD: BRANCH FISCAL AND ECONOMIC SERVICES
PROVINCIAL TREASURY**

DATE:

18/10/2016

Western Cape Adjustments Budget Programme 2010/11

	A	B
1	ACTION	DATE
2	Adjusted Estimates Preparatory Arrangements: - PT (PGF) to distribute Treasury Circular with programme and other initial information	15/10/2010 Fri
3	Adjusted Estimates Preparatory Arrangements: - AOs to start gathering information, complete AE printer's proof with available information (approved shifts, etc.)	Immediately
4	Find out from NT what the proposed increases in remuneration of Members of Provincial Parliament will be.	14/10/2010 Thu
5	Adjusted Estimates Programme and Format: PT (PGF) to inform Provincial CFO Forum, Sub-Budget Committee	14/10/2010 Thu
6	National: Tabling of 2010 MTBPS and 2010/11 Adjusted Estimates of National Expenditure	27/10/2010 Wed
7	Final date for AOs to submit shifts (between votes), etc.	26/10/2010 Tue
8	Adjusted Estimates Principles and Allocations: PT (PGF) to determine and clear with Head of the Provincial Treasury	29/10/2010 Fri
9	Adjusted Estimates Principles and Allocations: PT (PGF) to clear with Minister	2/11/2010 Tue
10	PT (PGF) to provide AOs with preliminary allocation schedules, including rollovers of schedule 4 & 5 grants and other national allocations.	3/11/2010 Wed
11	AOs to submit first draft printer's proofs, based on preliminary allocations, as well as schedules to the Bill (English and Afrikaans)	8/11/2010 Mon
12	PT [PGF] to finalise Cabinet submission on WC Adjustments Estimate (Principles and allocations)	8/11/2010 Mon
13	PT [PGF] to clear Cabinet submission with Minister	9/11/2010 Tue
14	PT [PGF] to provide Cabinet submission to Cabinet Secretariat	11/11/2010 Thu
15	PT (PGF) to clear WC-MTBPS & Adjusted Estimates principles and allocations with PTM (By special arrangement)	11/11/2010 Thu
16	Cabinet Lekgotla to discuss AE principles and allocations	15/11/2010 Mon
17	PT (PGF) to provide final allocation schedules to AOs (via e-mail).	15/11/2010 Mon
18	AOs to submit final Printer's Proof and schedules to Bill (in both Xhosa, Eng and Afr), as cleared by Executive	17/11/2010 Wed
19	PT (PGF) to do final check, summaries of AE.	15-18/11/2010 Mon-Thu
20	PT (PGF) to send Adjusted Estimates to printers	19/11/2010 Fri
21	Adjustments Appropriation Bill - PT (PGF) to finalise drafting of Bill - PT (PGF) to finalise schedules to the Bill - PT (PGF) to submit Bill to Legal Services for certification - PT (PGF) to provide certified Bill to WC Parliament for printing	12/11/2010 Fri 15/11/2010 Mon 17/11/2010 Wed 19/11/2010 Fri
22	Adjusted Estimates and WC-MTBPS - Speech - PT (PF) draft section to be incorporated into MTBPS speech	22/11/2010 Mon
23	PT (PGF) to receive WC Adjusted Estimates from printers	24/11/2010 Wed
24	WC-MTBPS and Adjusted Estimates - Tabling in the WC Provincial Parliament - AE First Reading (25/11) - AE Presentation to Budget Committee (25/11) - AE Standing Committee Discussion (from 26/11 - 1/12) - AE Second Reading (2/12) - AE Parliamentary Discussion (from 3/12) - AE Third Reading (9/12)	25/11/2010 Thu See Parliamentary Programme
25	PT to do presentation to the Ad Hoc Provincial Parliament Budget Committee.	25/11/2010 Thu
26	PT to place WC-MTBPS and Adjusted Estimates on intranet.	26/11/2010 Fri
27	Departments to finalise loading of adjustments budget on BAS.	31/01/2011 Mon

• THE PROVINCIAL TREASURY
PROVINCIAL GOVERNMENT FINANCE

REQUEST FOR THE WITHHOLDING OF FUNDS IN TERMS OF SECTION 33 OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999 (NO. 1 OF 1999) (PFMA), READ IN CONJUNCTION WITH NATIONAL TREASURY REGULATION (NTR) 6.5.1

DESCRIPTION OF FUNCTION:	TRANSFERRING VOTE				RECEIVING VOTE					
	VOTE	2010/11 R'000	2011/12 R'000	2012/13 R'000	2013/14 R'000	VOTE	2010/11 R'000	2011/12 R'000	2012/13 R'000	2013/14 R'000
PROGRAMME						PROGRAMME				
SUB-PROGRAMME						SUB-PROGRAMME				
TOTAL						TOTAL				
ECONOMIC CLASSIFICATION						ECONOMIC CLASSIFICATION				
Current payments:						Current payments:				
Compensation of Employees						Compensation of Employees				
Goods and Services						Goods and Services				
Transfers and subsidies to						Transfers and subsidies to				
Provinces and municipalities						Provinces and municipalities				
Foreign governments & international organisations						Foreign governments & international organisations				
Public corporations and private enterprises						Public corporations and private enterprises				
Households						Households				
Payments for capital assets						Payments for capital assets				
Machinery & equipment						Machinery & equipment				
Software and other intangible assets						Software and other intangible assets				
Payments for financial assets						Payments for financial assets				
TOTAL						TOTAL				

We, the undersigned, hereby certify that we are in agreement on the remaining funds to be withheld and shifted to the receiving vote.

TRANSFERRING ACCOUNTING OFFICER
DATE:

SURNAME AND INITIALS

RECEIVING ACCOUNTING OFFICER
DATE:

SURNAME AND INITIALS

Example (Word format): Amendments to the current APP**Annexure C****Amendments to the current Annual Performance Plan: 2010/11 – 2012/13****Pages 27 and 28****Programme 2: Sustainable Resource Management****Sub-programme 2.3: Budget Management****Element: Provincial Government Budget Management****Performance indicators Annual targets**

Programme performance indicator		Audited/Actual performance			Estimated performance 2009/10	Medium-term targets		
		2006/07	2007/08	2008/09		2010/11	2011/12	2012/13
15.2	Annual Performance Plans and budget alignment assessments.*	12 Annual Performance Plans	12 Annual Performance Plans	12 Annual Performance Plans	13 Annual Performance Plans	14 Annual Performance Plans of departments and public entities assessed for alignment with budget	14 Annual Performance Plans of departments and public entities assessed for alignment with budget	14 Annual Performance Plans of departments and public entities assessed for alignment with budget

Quarterly targets for 2010/11

Performance indicator		Reporting period	Annual target 2010/11	Quarterly targets			
				1 st	2 nd	3 rd	4 th
15.2	Annual Performance Plans and budget alignment assessments.	Annually	14 Annual Performance Plans of departments and related public/trading entities assessed for alignment with budget	Develop assessment framework	1 st draft Annual Performance plans evaluated for alignment with budget and recommendations made	Follow up work on recommendations made	2 nd draft and final Annual Performance plans evaluated for alignment with budget and recommendations made

* Amendments to the APP

Note: Amendments should be shaded in light grey.