



**Western Cape
Government**

Provincial Treasury

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TREASURY CIRCULAR NO. 22/2016 (SUPPLEMENTARY 1 OF 2018)

THE PREMIER

THE MINISTER OF ECONOMIC OPPORTUNITIES

THE MINISTER OF COMMUNITY SAFETY

THE MINISTER OF CULTURAL AFFAIRS AND SPORT

THE MINISTER OF EDUCATION

THE MINISTER OF FINANCE

THE MINISTER OF HEALTH

THE MINISTER OF HUMAN SETTLEMENTS

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

THE EXECUTIVE AUTHORITY: WESTERN CAPE GAMBLING AND RACING BOARD (MINISTER IH MEYER)

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

THE EXECUTIVE AUTHORITY: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MINISTER A WINDE)

THE EXECUTIVE AUTHORITY: SALDANHA BAY IDZ LICENCING COMPANY (MINISTER A WINDE)

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

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

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

THE EXECUTIVE AUTHORITY: CASIDRA (MINISTER A WINDE)

THE EXECUTIVE AUTHORITY: WESTERN CAPE LIQUOR AUTHORITY (MINISTER D PLATO)

THE ACCOUNTING OFFICER: VOTE 1: PREMIER (ADV B GERBER)

THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (DR G LAWRENCE)

THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (MR Z HOOSAIN)

THE ACCOUNTING OFFICER: VOTE 4: COMMUNITY SAFETY (MR G MORRIS)

THE ACCOUNTING OFFICER: VOTE 5: EDUCATION (MR BK SCHREUDER)

THE ACCOUNTING OFFICER: VOTE 6: HEALTH (DR B ENGELBRECHT)

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

THE ACCOUNTING OFFICER: VOTE 8: HUMAN SETTLEMENTS (MR T MGULI)

THE ACCOUNTING OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR P VAN ZYL)

THE ACCOUNTING OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MS J GOOCH)

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 (MR G PAULSE)

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THE CHIEF FINANCIAL OFFICER: VOTE 4: COMMUNITY SAFETY (MR M FRIZLAR)

THE CHIEF FINANCIAL OFFICER: VOTE 5: EDUCATION (MR L ELY)

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 THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR ML BOOYSEN)
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THE PROVINCIAL TREASURY 2018 1st QUARTER ENGAGEMENTS WITH DEPARTMENTS

1. PURPOSE

- 1.1 The purpose of this circular is to communicate the 2018 Q1 engagement approach, methodology, what would be required from departments in preparation, and the dates of the quarterly engagements. The preliminary dates of the 2nd quarter engagements are included for further planning purposes.

2. BACKGROUND

- 2.1 Treasury Circular No. 22/2016 (Supplementary 1 of 2017) previously communicated that a key element of Provincial Strategic Goal (PSG) 5 is to promote and institutionalise Integrated Management through the PSG 5 Integrated Management Work Group. The Quarterly Engagements support Integrated Planning and Budgeting through regular consultation with provincial departments to improve service delivery, and at the same time maintaining good governance.
- 2.2 In keeping with the purpose of this circular and the ever-changing financial landscape, it is important to reiterate the role that financial management plays. Financial management is an important component of what financial and program managers in departments and institutions do in delivering programs and services and exercising stewardship over the resources provided to them. Essentially, the objectives of financial management are to:
- a) Ensure that managers have appropriate support including governance and systems for decision making;
 - b) Ensure the availability of timely, relevant and reliable information, both financial and non-financial;
 - c) Contribute to managing and mitigating the risks of the organisation;
 - d) Help the organisation make efficient, effective and economical use of resources;
 - e) Enable managers to account for resources under their stewardship;
 - f) Establish a supportive control environment; and
 - g) Enable the organisation safeguard its assets.
- 2.3 The scope of the 2018 quarterly engagements will once again be to focus on the key performance areas: Fiscal Strategy, SCM, Financial and Systems reform processes and the Province's ability to respond to these initiatives as per the 2017 departmental engagements.

3. OBJECTIVES OF THE QUARTERLY ENGAGEMENTS

- 3.1 It is re-iterated that the first two quarterly engagements for the financial year will be a precursor to the MTEC 1 and 2 engagements to be held in the 3rd and 4th quarters of the financial year.
- 3.2 The key objectives of the engagement, considering the specific reform areas, are to identify key governance risks that the department may face. Appropriate mitigation

actions may be defined, culminating in a collective agreement on what the department would address and what provincial treasury may be relied on for support.

- 3.3 Furthermore, a response plan will be drafted, agreed to by key departmental officials, and will be one of the monitoring tools for the ensuing year.

4. FRAMEWORK FOR THE QUARTERLY ENGAGEMENTS

- 4.1 The April 2018 Quarterly Governance Engagement, scheduled for **23 – 24 April**, will focus on the following critical areas:

A. FISCAL STRATEGY

Budget Implementation

- a) Budget policy implementation
- b) Key fiscal policy and revenue matters

Expenditure Management

- (a) Key observations made on the 2017/18 preliminary outcome and potential spending service delivery risks impacting on the 2018/19 budget:
 - Compensation of employees (Administrative oversight and the 80/20 rule)
 - Two-year budget versus expenditure outcome analysis in order to achieve or maintain credibility of budget and discipline in the implementation of the 2018/19 financial year.
 - Goods and services
 - Transfers & subsidies
 - Earmarked Drought Funding
- (b) Key observations made on the 2017/18 preliminary outcome in relation to audit outcomes (e.g. Virement and roll over applications etc.).

Infrastructure Governance

Indications at this stage of the 2017/18 financial year are, that in most cases, there are challenges to spend the infrastructure budget. It is therefore important to get a proper understanding of the issues/challenges that contributed to the underspending and what remedial steps are required to address them. It will

thus be appreciated if the departments could assist in capturing their issues/challenges as well what needs to be done to address them.

The engagement on the infrastructure will be to get a better understanding of the following issues:

- a) Infrastructure spending 2017/18 – reflection on the actual spending performance.
- b) Reflection on the Issues/challenges experienced in the planning/execution/reporting of infrastructure projects/expenditure.
- c) The main infrastructure related issues that were raised at the MTEC engagements will be discussed in order to get an understanding of progress and further actions to be taken.
- d) The departments will be sensitised on the key requirements of “End of the year Infrastructure Evaluation Report” (EOY) 2017/18.
- e) The departments will be sensitised on the key deliverables of the Infrastructure Calendar.
- f) Departments need to reflect on interventions implemented in response to the drought and to ensure business continuity as well as any challenges experienced.
- g) Departments’ needs to reflect on any risks they have identified that might impact on their ability to deliver on their 2018/19 infrastructure budget as well as what mitigating measures needs to be taken in this regard.

B. SCM REFORM

The SCM Reform process focuses on four key strategic areas with selected focus on the specific targeted outputs within each area as highlighted hereunder:

- a) SCM Governance: Potential Governance Risks identified in the audit process and specific interventions required;
- b) Strategic Procurement:
 - o A review of departmental responsiveness to procurement planning and risks or challenges experienced in meeting the prescribed requirements;
 - o Key Issues for consideration in respect of Departmental specific SCM performance information as provided to departments quarterly by PT to enable and support management decision-making within the SCM process.
- c) SCM Capacitation and Development: I-Develop Toolkit and Pilot Project in WCG on Learning needs of SCM practitioners per participating department; and
- d) SCM Technology: Key focus on SCM Systems and key risks and challenges experienced and responses to mitigate key risks and challenges. [This area will be dealt with under the "Systems Reforms" focus area.]

C. FINANCIAL REFORM

The three main pillars of financial reform that will form the basis for Q1 engagements will be accounting and reporting, asset management and the internal control environment which is covered individually below:

- (a) Accounting and reporting

The risks related to the MCS/AMD reforms applicable for the 2017/18 financial year, relevant to the department and the steps to be taken in mitigating the risks.

- (b) Asset Management

The completeness and accuracy of asset registers of departments will be assessed in order to improve the credibility of information reported in the AFS, inclusive of inventory, movable (tangible and intangible assets) and immovable assets.

- (c) SCoA allocations

The focus will be on inventory vs consumables and the classification of transfer and subsidies vs goods and services or capital expenditure.

- (d) Internal Control

e-Gap reporting enhancement

D. SYSTEMS REFORM

- (a) Specific situational analysis in respect of data and systems challenges from a WCG context.

The focus of this Q1 engagements will be to discuss the system support mechanism in place and areas of risks for all departments that use BAS, KITSO, Vulindlela, PERSAL and LOGIS. The aim to also address aspects such as:

- System functionality and its usage by departments
- System training and capacitation
- User and system support
- User Account Management
- General system challenges

- (b) Specific focus on key PT projects that involve performance information being provided. The focus will further be on the ability to make use of data available to drive intelligent decision making and create partnership with departments in ensuring that the integrity of our system data is always maintained.

- (c) Quality system reporting

The focus will be on enabling departments to be in a position where they can access critical financial & human resource data as and when it is required in line with the Just in Time principle.

- (d) Preparatory requirements for IFMS

The focus of the engagement will be on discussing the approach as well as preparing departments for an initiative driven by PT to enhance the current Legacy systems in preparation for the eventual IFMS implementation, considering the following aspects:

- A change management strategy
- Transition management
- Data & System requirements

5. METHODOLOGY FOR QUARTERLY ENGAGEMENTS

- 5.1 Provincial Treasury will conduct an overall review of the key strategic focus areas defined in the framework above that is bespoke to each department.
- 5.2 Progress made in implementing support initiatives emanating from 2017 Q1 and 2 engagements will be reported on during the 2018 Q1 engagement.
- 5.3 Provincial Treasury will raise key observations emanating from the PT review which departments will be required to respond via a presentation [presentation template will be provided to departments 7 (seven) days prior to the Q1 engagement.
- 5.4 Emanating from the engagements, departmental specific support plans will be co-created and incorporated into the transversal support plans articulated by Provincial Treasury together with a response action plan on any other critical issues raised at the engagements.
- 5.5 Provincial Treasury's engagements with the Department of Education, Health, Transport and Public Works and Human Settlements will also focus on the Infrastructure Delivery Management System (IDMS).
- 5.6 Progress on response to action plans will be discussed at the 2nd quarter engagements, which have been provisionally scheduled for 6 – 7 August 2018, as contained in the 2018 Governance Planning & Implementation and Governance Programme, attached hereto as "Annexure 1".

6. ENQUIRIES

For general enquiries on this circular, or for further information, please feel free to contact:

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Thank you for your support and cooperation throughout the process in embedding good governance.

Request

Accounting officers are requested to note the contents of this circular, and ensure appropriate representation at these engagements.


MR I SMITH

ACTING DEPUTY DIRECTOR-GENERAL: GOVERNANCE AND ASSET MANAGEMENT

DATE: 23 March 2018

ANNEXURE 1

THE 2018/19 BUDGET PLANNING AND IMPLEMENTATION AND FINANCIAL GOVERNANCE PROGRAMME

EVENT	DATE
QUARTER 1	
CFO Forum meeting	13 April 2018
GOVERNANCE ENGAGEMENT WITH DEPARTMENTS	23 - 24 April 2018
Preview of 2017/18 AFS of departments	18 May 2018
Draft AR submitted to the AGSA	31 May 2018
Submission of AFS to AGSA	31 May 2018
CFO Forum meeting	7 June 2018
Annual Consolidated Financial Statements (ACFS) (Unaudited AFS of departments)	29 June 2018
QUARTER 2	
CFO Forum meeting	6 August 2018
Submission of Audit Management Reports by AGSA	Last week in July 2018
Finalisation of the Audit Report by AGSA	31 July 2018
Submission of June Interim Financial Statements	31 July 2018
1 st Draft departmental budget	6 August 2018
1 st Draft provincial budget	10 August 2018
Printed Annual Report submitted to the Executive Authority	31 August 2018
Printed Annual Report submitted to the PT	31 August 2018
GOVERNANCE ENGAGEMENT WITH DEPARTMENTS	6-7 August 2018
Tabling of the Provincial Economic Outlook (PERO) and the Municipal Economic Review and Outlook (MERO)	27 September 2018
Tabling of Annual Report	28 September 2018

EVENT	DATE
QUARTER 3	
PG MTEC 1 Engagements	1 - 5 October 2018
CFO Forum meeting	11 October 2018
Tabling of National MTBPS	24 October 2018
Tabling of the ACFS	31 October 2018
Submission of September Interim Financial Statements	31 October 2018
Submission of 2 nd quarter budget performance, adjusted estimates, WC MTBPS and preliminary allocations to PTM, Budget Council and Cabinet	5 and 7 November 2018
2 nd Draft departmental budget to PT	15 November 2018
Tabling of WC MTBPS and Adjustment Estimates of Provincial Expenditure	22 November 2018
2 nd Draft APP to Department of the Premier	23 November 2018
Western Cape Provincial Benchmark Exercise for 2019 Budget	3 December 2018
Joint CFO Forum meeting	6 December 2018
QUARTER 4	
2 nd Round Benchmark meeting	2 nd week in January 2019
PG MTEC 2 Engagements	4 th week in January 2019
Submission of December Interim Financial Statements	31 January 2019
3 rd Draft departmental budget to PT	End January 2019
Submission of indicative final allocation to PTM and Budget Council	1 st week in February 2019
Cabinet approves final allocations and PT issue final allocation letters to departments	Beginning 2 nd week in February 2019
Final draft budgets to PT	End 2 nd week in February 2019
WC Budget Day	1 st week in March 2019

These dates are indicative and subject to change.