



**Western Cape
Government**

Provincial Treasury



Citizens Report
2019/20

Who are we?

The Provincial Treasury has the responsibility to control and oversee the finances of the Western Cape Government. For economic development, good control (governance) and community progress, the department supports service delivery which raises the living standards of citizens in the Western Cape.

Vision

Good financial governance

Mission

To improve governance through:

- Enhancing accountability and oversight;
- Creating public value;
- Enabling delivery of quality services through partnerships; and
- Capacity building in public sector finance.

Who is in charge



The Minister of Finance and Economic Opportunities is David Maynier and responsible for two departments, the Department of Economic Development and Tourism as well as the Provincial Treasury.



The Head of the Department is David Savage who is a public servant appointed to ensure that the Department implements the Ministerial and Governmental instructions.

What do we do?

The Provincial Treasury does not deliver services directly to citizens, but rather through its provincial departments, public entities and municipalities in the Western Cape. Our services to our clients allow them to deliver frontline services to citizens.

This Department's focus is to build on joint planning, coordination and delivery between provincial departments, municipalities, national government and other key interested parties.

Our Strategic outcome oriented goals

1.	Efficient and effective departmental governance support services.
2.	Effective, efficient and sustainable management of provincial and municipal fiscal resources.
3.	Financial system, supply chain and movable asset governance within the provincial and municipal spheres.
4.	To embed good governance through financial management improvement and capacity building initiatives for departments, entities and municipalities.

Reaching our targets

Efficient and effective departmental governance support services (Strategic outcome oriented goal 1)

In terms of Section 18 of the Public Finance Management Act, 1999 (Act of 1999) and Section 5 (4) of the Municipal Finance Management Act, 2003 (Act 56 of 2003), the Provincial Treasury is instructed to assist its clients to improve service delivery.

We could deliver on each of our standards:

SUSTAINABLE RESOURCE MANAGEMENT		
Business Unit	Services	Service Standard
Fiscal Policy	To research, analyse and advise on the policy, strategy and management of provincial and municipal fiscal resources.	<ul style="list-style-type: none"> • Four (4) Research reports on the Provincial and Local Government Fiscal Systems • Four (4) Provincial Revenue reports • Eight (8) Cash Management reports • Four (4) reports on the performance of the WCGRB
Provincial Government Budget Office	To promote effective financial resource allocation, by providing socio-economic and policy research, analysis and advice that informs the preparation of the provincial budget, as well as the monitoring of budget implementation and performance.	<ul style="list-style-type: none"> • Twenty-eight (28) Provincial budget policy assessment reports • Publication of the Provincial Economic Review and Outlook in September 2019 • Publication of the Medium-Term Budget Policy Statement in November 2019
Local Government Budget Office	To promote effective financial resource allocation and provide socio-economic policy research, analysis and advice that inform the preparation of municipal budgets and monitor budget implementation.	<ul style="list-style-type: none"> • Thirty (30) Municipal budget policy assessment reports • 100% Quarterly Performance Reports received, assessed • Publication of the Municipal Economic Review and Outlook in September 2019
Provincial Government Finance	To compile a credible and sustainable main and adjustment budget, and to guide and monitor the efficient implementation thereof.	<ul style="list-style-type: none"> • Twenty-eight (28) Provincial budget assessment reports • Two (2) Expenditure review • Four (4) Quarterly reports on the implementation of the budget
Local Government Finance	To drive the implementation of the MFMA and assist and guide municipalities to prepare budgets and monitor the implementation thereof towards sustainable local government.	<ul style="list-style-type: none"> • Three hundred and seventy-two (372) monthly IYM assessments reports on the implementation of the municipal budget • Thirty (30) Municipal budget assessment reports • Four (4) reports on MFMA implementation
Infrastructure	To promote the delivery of new and maintenance of existing physical infrastructure.	<ul style="list-style-type: none"> • Thirty-three (33) asset management plans assessed • Eighty-four (84) Infrastructure expenditure reports assessed • Ten (10) infrastructure project delivery assessments • Four (4) Quarterly reports on the implementation of infrastructure budgets to Cabinet • One (1) developed and tested municipal infrastructure delivery management system(s) in municipalities
Business Information and Data Management	To render a client interface, data collating, data and information management and records management service to the Provincial Treasury.	<ul style="list-style-type: none"> • Four (4) datasets managed • Three (3) budget process plans managed

ASSET MANAGEMENT		
Business Unit	Services	Service Standard
Supply Chain Management: Provincial Government & Local Government	To provide policy direction and facilitating the management of supply chain and asset management practices.	<ul style="list-style-type: none"> Seventeen (17) interventions performed to asset departments with the continuous improvements of their supply chain and asset management systems One hundred and eight (108) SCM/AM and SCM systems assessed reports One (1) intervention for strategic sourcing implementation Ten (10) Supplier engagement sessions to develop and educate suppliers Eight (8) municipal SCM and MAM Virtuous Cycle assessment reports Five (5) of Municipal Districts assisted with structured training interventions and capacity building Five (5) Municipal Districts assisted with the improvement of risk and internal control for SCM Five (5) Municipal Districts assisted with localisation of procurement
Supporting and Interlinked Financial Systems	To provide for the implementation, management and oversight of provincially operated financial systems and transition to the IFMS	<ul style="list-style-type: none"> Thirteen (13) votes provided with user account management service i.r.o provincially operated financial systems Thirteen (13) votes assisted with the data maintenance planning and preparation i.r.o all provincially operated financial systems for migration to the IFMS Thirteen (13) votes assisted in providing and analysing data

FINANCIAL GOVERNANCE		
Business Unit	Services	Service Standard
Local Government Accounting	To improve the application of accounting standards and financial reporting within municipalities.	<ul style="list-style-type: none"> Thirty (30) Municipalities supported with the accounting reporting framework Thirty (30) reports submitted for TIME engagements Thirty (30) municipalities monitored and supported with mSCOA implementation Twenty-eight (28) reports submitted for the MTEC engagements
Provincial Government Accounting	To drive financial governance reforms, the implementation of accounting practices and prepare consolidated financial statements.	<ul style="list-style-type: none"> Fourteen (14) votes assessed against the applicable accounting and norms and standards requirements Seven (7) accounting training interventions Publication and tabling of the ACFS, tabling occurred in January 2020 Four (4) CGRO Cabinet submissions coordinated One (1) mid-year engagement with departments on their governance performance
Corporate Governance	To strengthen corporate governance within the Province through the implementation of risk management, internal audit and compliance with financial norms and standards.	<ul style="list-style-type: none"> Ten (10) municipal support initiatives on municipal finance capacity building and training Thirty (30) municipal TIME assessment reports Twelve (12) municipal support initiatives on Governance, Risk and Control Four (4) municipal and departmental support initiatives on financial legal frameworks and policies Four (4) legislative scanning reports

Effective and efficient departmental governance support services (Strategic outcome oriented goal 1)

Clean audits confirm commitment to good governance

The Auditor General of South Africa has completed the audit for the 2018/19 financial year in the Western Cape, stating, “We are pleased to announce that of the 13 Western Cape Government departments, 11 received ‘an unqualified opinion with no findings’, or ‘clean audit’, 1 received an ‘unqualified opinion with findings’, and 1 received a ‘qualified opinion with findings’ in the 2018/19 financial year.” The Provincial Treasury secured its seventh consecutive clean audit.

Silver for PT Ethics



The Provincial Treasury came second in the Provincial Ethics category and a silver certificate and trophy was accepted by PT's HOD, David Savage on behalf of the department and all staff who contributed to the ethical work environment.

Western Cape Government pays 99% of suppliers within 30 days

In both the 2017/18 and 2018/19 financial years, the Western Cape Government departments paid on average 99.4% of all invoices for goods and services within 30 days.

Of the total outstanding value of invoices older than 30 days by provincial governments in the 2018/19 financial year, the Western Cape Government accounts for only 0.01%.

As a comparison, the Gauteng Provincial Government owed R2.5billion, while the Western Cape Provincial Government owed R240,497 in the 2018/19 financial year.

As the Western Cape Government, we recognise the pressures that businesses face in the current economic climate and the impact that late or non-payment of invoices can have on the financial health of our suppliers.

As such, important measures have been taken to ensure that suppliers are paid timeously, and every effort will be made ensure this is continued.

Critical to ensuring timeous payment is the implementation of systems that track invoices sufficiently, and reporting mechanisms to track late payments.

In 2013, a survey conducted by Provincial Treasury revealed that not all Western Cape Government departments had a suitable system in place to track invoices.

This led to Provincial Treasury issuing a circular requiring all Accounting Officers to track the receipt of invoices, progress made with the payments of these invoices and when it was settled, as well as the reasons for the delay of payments.

Provincial Treasury also implemented stringent monthly reporting processes to report on invoice payments.

In cases where invoices are settled after 30 days, departments are required to provide reasons for the late payments, together with the age analysis and the remedial or preventative measures that have been instituted to remedy such cases in future.

Where invoices have not been paid on time it could be attributed to outstanding verification processes that delay payments to contractors or instances where invoices are issued to regional offices and need to be re-routed.

Minister for Finance and Economic Opportunities, Minister David Maynier, reinforced the Western Cape Government's commitment to paying suppliers timeously: "For businesses to thrive they need predictable cash flow to pay their employees, deliver services or products, and continue contributing to our economy and creating more jobs.

'It would simply be wrong if government was responsible for the closure of a business due to the late payment of invoices, as this would contribute to job losses and an increased unemployment rate in the Western Cape.

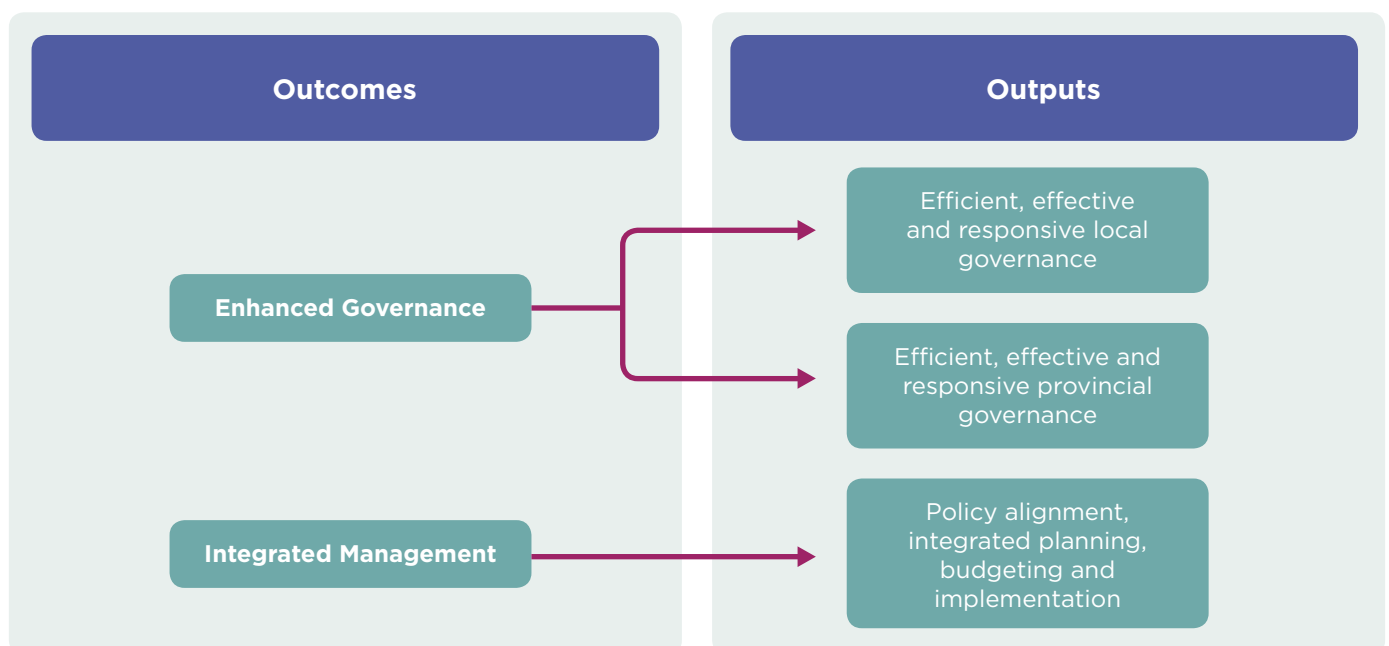
"A thriving private sector is critical to the growth of the economy in the Western Cape. As the Western Cape Government, we are "open for business" and committed to working with businesses in the province to grow the economy and create jobs in the Western Cape."

Provincial Strategic Plan 2014 - 2019

The PSP translates the vision of the Western Cape Government of an “open-opportunity society for all” into an actionable, measurable policy agenda focused on both the Province’s greatest challenges, and on unlocking the full potential of its people. It provides the roadmap to deliver on the OneCape 2040 vision and is closely aligned to the NDP and MTSF. The following five strategic goals were identified:



The Provincial Treasury, Department of the Premier, Department of Local Government and Department of Environmental Affairs and Development Planning have collectively contributed to Provincial Strategic Goal 5 (PSG 5) – Embed good governance and integrated service delivery through partnerships and spatial alignment. Provincial Treasury has specifically contributed to the following outcomes and outputs:



***Effective, efficient and sustainable management of provincial and municipal fiscal resources
(Strategic outcome oriented goal 2)***

MERO & PERO Seminar

Stakeholders were welcomed by Minister Maynier at the Provincial and Municipal Economic Review and Outlook Seminar 2019, the official kick-off of our annual integrated budget and planning process for Budget 2020/21. The Provincial Review and Economic Outlook – and its twin the Municipal Economic Review and Outlook – are annual research publications aimed at informing policy makers, departments and municipalities on key economic issues, which impacts on policy, planning and budgeting in the Western Cape.



“We should all be proud of the Provincial Review and Economic Outlook – and its twin the Municipal Economic Review and Outlook – and the people who work so hard to prepare them here at Provincial Treasury in the Western Cape” said Minister Maynier.

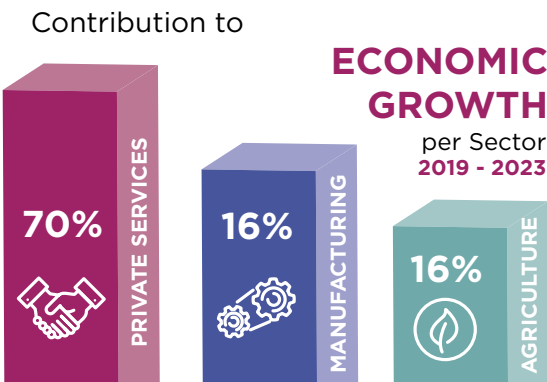
Minister Maynier tables PERO and MERO



Western Cape Minister of Finance and Economic Opportunities, David Maynier, tabled the Western Cape Provincial Economic Review and Overview (PERO) and the Municipal Economic Review and Overview (MERO) in the provincial legislature. These documents are world-class research publications produced by Provincial Treasury and contain forecasts of future trends, analysis of past trends, and serve as a “one-stop research shop” to support the policy, planning and budgeting process at provincial and municipal level in the Western Cape.

PERO insights

The theme of the 2019 PERO is “Resilient Growth”. The economic and socio-economic context presented in the PERO, highlights the complex and dynamic environment within which government operates and needs to respond to. Understanding these complexities, dynamics and opportunities is essential to enhance economic growth and drive socio-economic development in the Province. The PERO provides evidence-based research to inform and guide policy decisions and embed resilience, amid low growth and a subdued outlook.



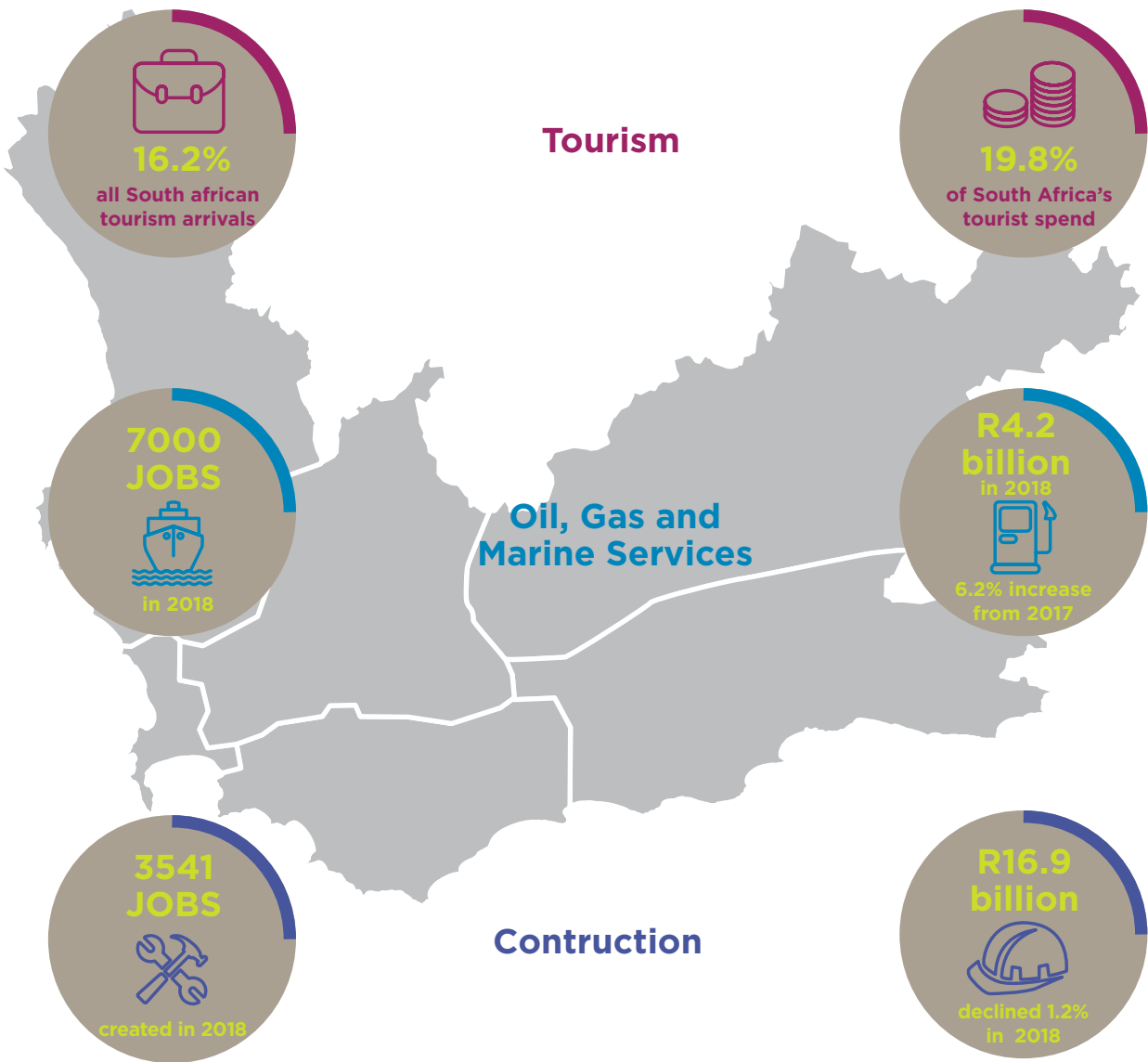
Sectors driving

EMPLOYMENT GROWTH
2014 - 2018



- Business services
- Wholesale
- Retail

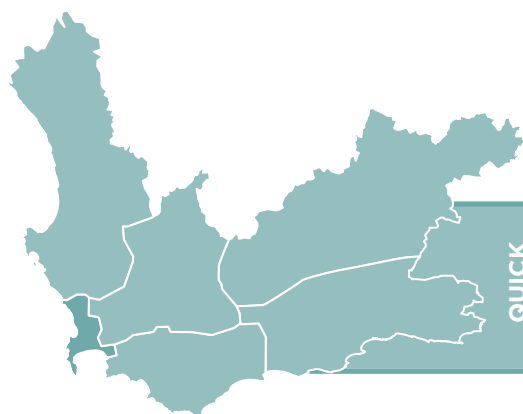
These sectors were responsible for 67% of the net jobs created. Forecast suggests that it will remain the biggest drivers for employment in the Western Cape (2018 to 2023)



MERO Insights

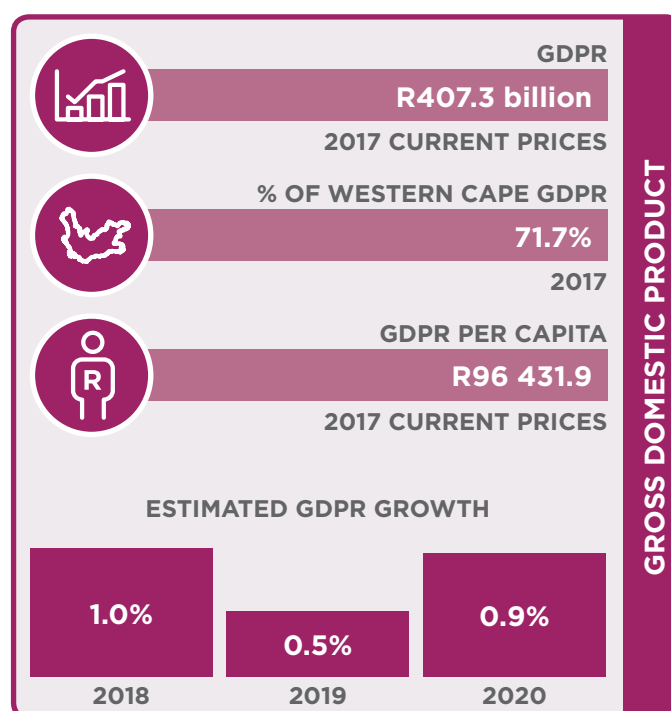
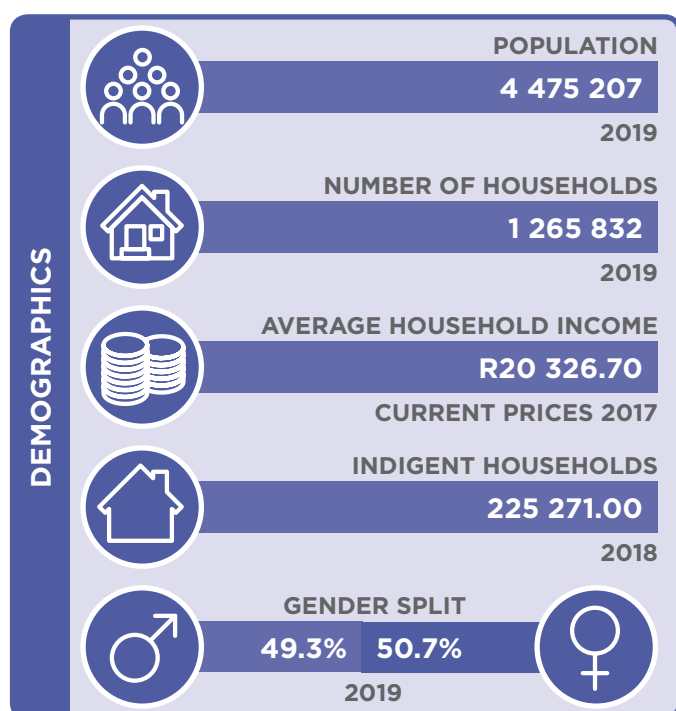
The Municipal Economic Review and Outlook (MERO) provides detailed economic intelligence disaggregated at a metro, district and municipal level whereas the Provincial Economic Review and Outlook (PERO) provides economic intelligence at a provincial level. The MERO seeks to provide in-depth economic analysis at a metro, district and local municipality level in the Western Cape Province.

The MERO research is intended to provide a source of economic intelligence to inform policy intervention and budgeting at local government.



CAPE METRO DISTRICT

QUICK FACTS	Area	2 445 km ²
	Density	1 500 km ²
	Seat	Cape town
	Cities/Towns	Cape point, Somerset West, Atlantis Robben island



Western Cape Budget 2020 – A Budget for You



In March 2020, Minister Maynier tabled the Western Cape Government’s 2020 Budget, stating “it is a budget for you, all of you, in the Western Cape”.

Minister Maynier further stated that in our “Budget for You” we are putting your needs, your choices and your dreams at the heart of everything we do, to build A Safe Western Cape Where Everyone Prospers, so that you feel safe, so that you have work and so that you have hope for your future in the Western Cape.

In our “Budget for You” we will -

- support our new Vision Inspired Priorities set out in our new Provincial Strategic Plan;
- protect our frontline services including education, health and social development in the Western Cape.
- hold the line on investment in new, and existing, infrastructure assets;
- prepare for a new cleaner, greener energy future; and
- be ready to respond to future risks that may negatively impact on the Western Cape.

To deliver these priorities, and others announced, we will be spending an estimated R224 billion over the medium term, which includes:

- R4 billion over the medium term so that you feel safe in the Western Cape,
- R32.4 billion over the medium term so that you get a job and reach your dreams in the Western Cape,
- R173.8 billion over the medium term so that you reach your full potential in the Western Cape,
- R24.6 billion over the medium term so that you have a home in the Western Cape, and
- R7.5 billion over the medium term so that you have even better government in the Western Cape.

The largest percentage of the budget will go to frontline services - R83.2 billion to Health, R79.4 billion to Education, and R8.4 billion to Social Development.

We have also allocated R1.1 billion over the medium term to deploy more law enforcement officers to fight crime, especially violent crime, so that you feel safe in the Western Cape.

We trust that our “Budget for You” will give you, all of you, hope for your future in the Western Cape.

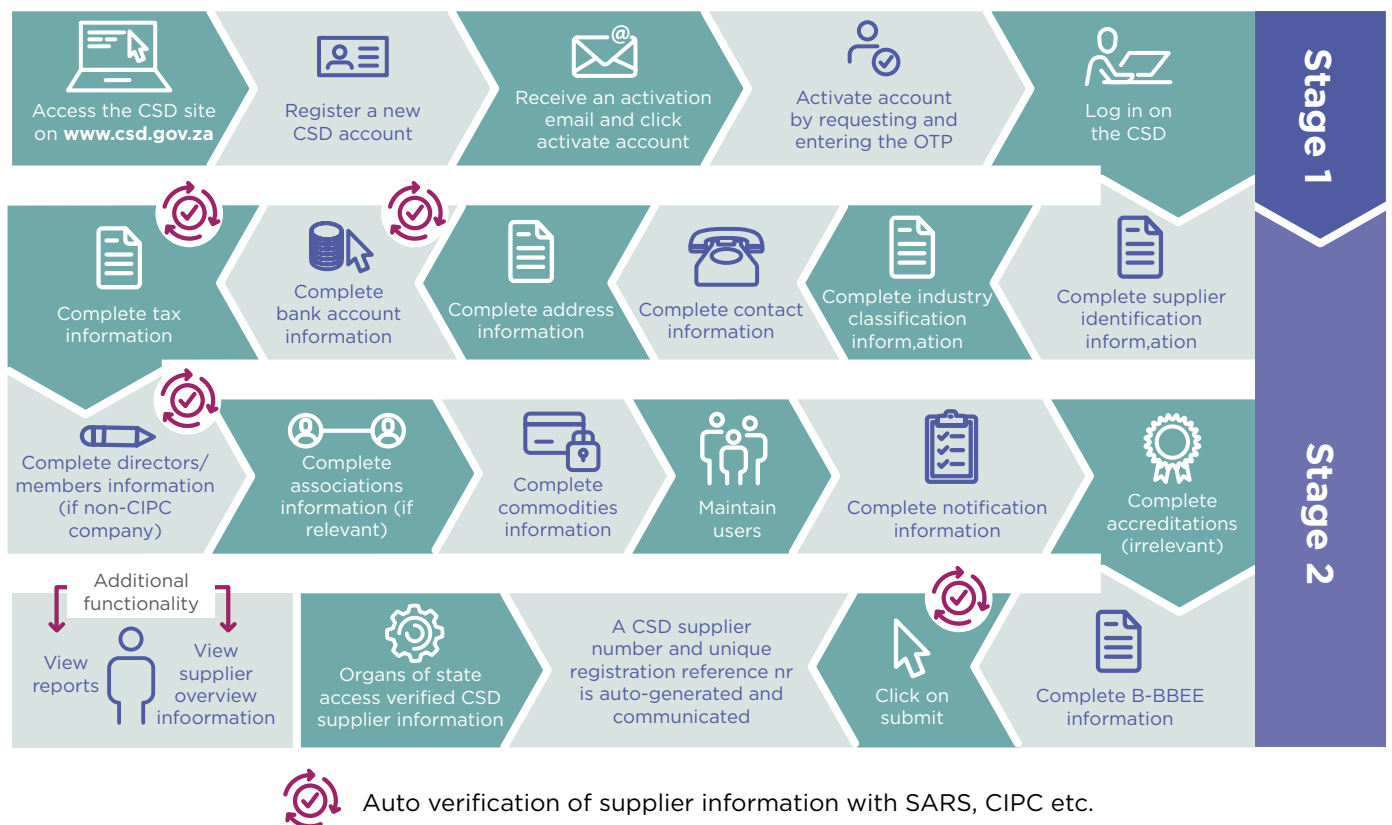
Financial system, supply chain and movable asset governance within the provincial and municipal spheres (Strategic outcome oriented goal 3)

Supplier Evidence Bank going live



The Western Cape Government Supplier Evidence Bank (SEB) went live on 1 October 2019 to store governance documentation that serves as evidence in the procurement process.

Supplier Self-Registration Process



Supplier support offered in Prince Albert

The Provincial Treasury Supplier Helpdesk hosted a Supplier Open Day in Prince Albert in July 2019 to assist local businesses to register as government suppliers.



During the Supplier Open Day, the Provincial Treasury team assisted businesses to register on the Central Suppliers Database, address questions with regards to procurement processes and resolve issues preventing suppliers from doing business with government.

To embed good governance through financial management improvement and capacity building initiatives for departments, entities and municipalities (Strategic outcome oriented goal 4)

Engagement Notes: PG MTEC 2 engagements commence

In January 2020 we kicked off the first of the Provincial Government Medium Term Expenditure Committee (PG MTEC) 2 engagements hosted by Provincial Treasury and chaired by the Minister of Finance and Economic Opportunities, David Maynier.

These engagements and the Medium-Term Budget Policy Committee (MTBPC) engagements are part of the 2020 budget process and build on the MTBPC 1 and PG MTEC 1 engagements that were held in October 2019, and on the 2019 MTBPS that was tabled on the 26 November 2019.

They are further underpinned by the integrated planning and budgeting process which includes the draft Provincial Strategic Plan 2019 – 2024 and its five Vision-Inspired Priorities (VIPs). This was published on the Western Cape government website for public comments following the engagements.

The engagements have allowed departments and public entities the opportunity to have detailed discussions on how spending plans would give effect to the 2019 – 2024 PSP including alignment with municipal priorities, demonstrating how departmental budgets have been reprioritised towards the relevant priorities, and the key budgetary and service delivery risks including related mitigation measures.

This process required tough policy choices to be made, a continued focus on driving citizen-centric service delivery and innovation, the implementation plans for the Vision Inspired Priorities and targeting and reprioritising resources towards the key interventions that had the greatest impact, enhancing evidence-based practices and strengthening partnerships and integration for areas of joint delivery towards intended outcomes.

The PG MTEC 2 engagements included departmental Ministers, HODs, CFOs and the key officials within the relevant departments responsible for financial management and strategic planning

In total there were eleven PG MTEC 2 engagements, which took place from 22 to 28 January 2020, with each of the Western Cape Government Departments as follows:

1. Education & Education Infrastructure
2. Social Development
3. Economic Development and Tourism
4. Provincial Treasury
5. Agriculture
6. Health & Health Infrastructure
7. Environmental Affairs and Development Planning
8. Local Government
9. Community Safety
10. Human Settlements & Infrastructure
11. Premier

Annual Municipal Supply Chain Management (SCM) Indaba

From the 14th November up to Friday, 15th November 2019, Local Government Supply Chain Management were out of office to host the Annual Municipal SCM Indaba that was held in Mossel Bay. The SCM Indaba was hosted in collaboration with the Department of Economic Development and Tourism (DEDAT) and the Garden Route District municipalities. The purpose of the SCM Indaba was focused on maximising citizens impact to provide a shared platform for discussion and learning on the utilisation of procurement as a catalyst for local economic growth and inclusive economic development.

The objectives of the SCM Indaba was to:

- provide a socio-economic context for the imperative of the utilisation of procurement as a significant contributor to inclusive economic growth and development;
- share and deliberate the overcoming of challenges posed by compliance requirements in tandem with increasing calls for procurement as means to economic transformation; and
- share experiences and exchange learnings both from an institutional and business perspective on the successful implementation of projects and programmes that showcase procurement as a contributor to economic well-being.



Annual MEC Finance/MAYCO Forum

The Finance /MAYCO Finance Forum between the MEC Finance, Provincial Treasury and the MAYCO members of finance commenced on 7 November 2019 and was initiated to:

- Provide support to the MAYCO members of finance in the execution on their oversight responsibilities through the provision of critical information that will impact on the fiscal situation at both provincial and municipal level; and
- Create a closer working relationship between the Provincial MEC Finance and Economic Opportunities, municipal political executives responsible for finance, National and Provincial departments, to understand the critical role, they play in aiding a sustainable local government.
- Utilise the abovementioned engagement as a platform for sharing of good practices, challenges and solutions in the pursuance of sound financial management within municipalities.

2019 marked the fourth forum of the Western Cape Provincial Treasury's MEC/MAYCO Members of Finance Forum. The forum builds on the premise of the Western Cape Government's objective to encourage effective political oversight, enhance levels of accountability and responsibility, and to promote good financial governance. The forum was represented by Provincial Treasury, Department of Local Government, Department of Economic Development, Municipal officials and Mayoral Committee Members.

Emergency funding for Drought

The Minister of Finance and Economic Opportunities, Minister David Maynier, authorised the release of R50 million in emergency drought relief in terms of section 25 of the Public Finance Management Act (Act 6 of 2000). This request was initiated by the Minister of Agriculture, Minister Ivan Meyer and the Western Cape Provincial Cabinet approved the release of the emergency funding to assist farms experiencing severe drought in the Western Cape.



Image provided by the Western Cape Department of Agriculture

PT response to Coronavirus

Our top management team met to discuss the concerns we all share since the first Coronavirus infection in South Africa was confirmed. Our Business Continuity Plan was designed to deal with situations like these and our senior management team met regularly to closely monitor the situation. Official communication will always be guided by decisions taken at Provincial Top Management and Cabinet to ensure that departmental messages and policies are aligned.

Provincial Treasury Business Continuity Plan activated

The Provincial Treasury activated its Business Continuity Plan (BCP) on 12 March 2020. The BCP serves as a conduit to ensure the continuation of business activities during and following any critical incident that results in disruption to the department's normal operational capability.

Creating opportunities for our youth

Education is one of the Western Cape Government's main budget priorities. The R 23.650 billion budgeted for 2019/20 ensured that the 1 083 961 learners who attending public schools during this period, received quality education to kickstart their careers and become active citizens. In addition to increasing learners' literacy and numeracy levels, young people need access to economic and social opportunities to help families support children and youth through development programmes.

The Provincial Treasury is committed to creating opportunities for the youth and to address critical skills shortages and generate interest in the fields of Economics, Accounting, Finance and Auditing. It aims to support youth development through the following initiatives:

- **Essay writing competition**

In partnership with Nedbank and the Western Cape Education Department, the Project aims to generate interest in commerce and further studies in Mathematics, Economic and Accounting. Each year, Grade 11 learners who are interested in these fields are invited to participate in the Essay Writing Competition to attract interest by focusing on relevant topics on socio-economic issues within South Africa. Winners are awarded bursaries that covers the cost of their respective studies.

- **External Bursary Programme**

In 2008 the department launched a bursary programme to provide youth within the province with an opportunity to access tertiary education through bursaries. Successful applicants are not only awarded a bursary but are offered an opportunity to gain on-the-job training and skills through an internship at the Provincial Treasury or other provincial departments and municipalities. This programme aims to create a talent pool to address the critical skills shortage and enhance competence within the department and the public service at large. In 2019 the department had allocated R2.5 million on bursary opportunities and R7 million for internships.

The image is a digital advertisement for the Western Cape Government Provincial Treasury. At the top, the Western Cape Government logo and 'Provincial Treasury' text are displayed. The main headline reads 'Study Economics, Accounting, Finance or Auditing.' Below this, a white box contains the question 'Need a full-time bursary?'. A prominent blue button labeled 'APPLY NOW' is positioned below the question, with the deadline 'Until 30 Sept.' to its right. At the bottom, a calculator interface is shown with buttons for 'CA', '7', '8', '9', a minus sign, a division sign, and a yellow button labeled 'M*'. The background features a blue and grey color scheme with abstract geometric shapes.

Bursaries applications are open to Grade 12 learners as well as undergraduate and postgraduate students who wish to pursue careers in Economics, Accounting, Finance and Auditing. Bursaries are granted to successful applicants for full-time study towards accredited courses at accredited universities in the aforementioned study fields for a period not less than one year.

- **Chartered Accountants Academy**

The Western Cape Treasury Chartered Accountants Academy (CAA) provides an avenue for prospective chartered accountants to receive accredited training inside the public sector – they receive their training through provincial departments and not through traditional audit firms.

The CAA programme does not only reinforce academic education, but help develop business acumen, professional and ethical values. Our aim is to attract and retain the best finance and accounting professionals within the Western Cape Government.

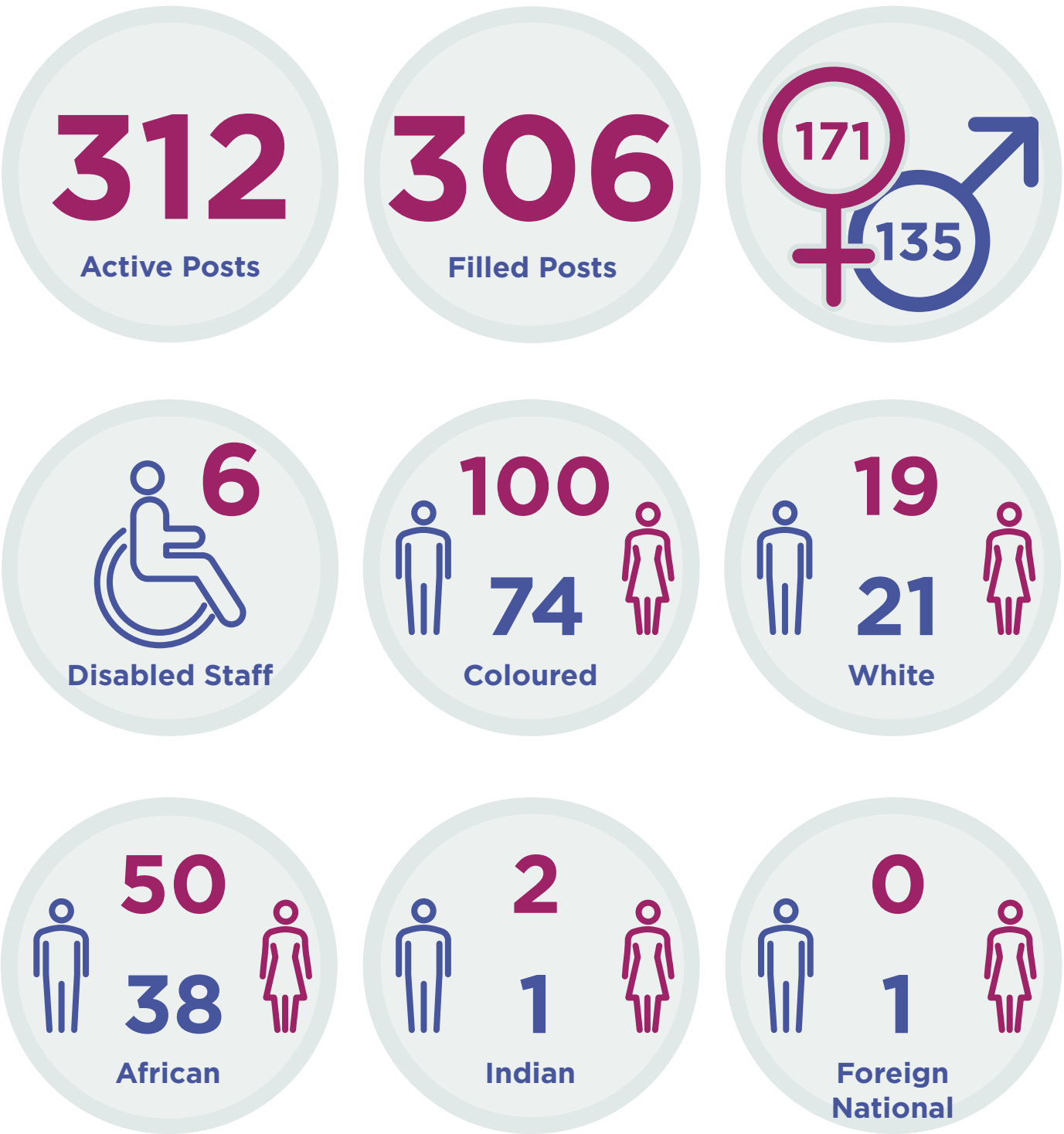
We offer graduates the opportunity and support to be the best they can be. Trainees will gain valuable public sector experience; intensive knowledge of the public sector financial systems and processes such as the PFMA and MFMA, developing chartered accountants that are public sector specialists.

The CAA offers a three or four-year professional training programme that has been structured in a manner that grants the trainees exposure in key areas of management, decision-making and control. Experience is gained through rotation to the various divisions of provincial departments.

Our staff

Our employees are a diverse and dedicated group, working across a range of disciplines including economics, accounting, finance and management. Career opportunities include, but are not limited to: economists, accountants, chartered accountants, supply chain analysts, project managers, M&E coordinators, system developers and even government communication specialists. Our teams are supported by a group of administrative and clerical staff that allow us to fulfil our mandate.

As at 31 March 2020, the Provincial Treasury employed 306 people of its approved staff complement of 312. The vacancy rate was 1.9%.



Our budget

We received a total adjusted budget of R338 009 000 from 1 April 2019 – 31 March 2020. The Department has utilised R328 765 000 of the adjusted allocation, which reflects an underspending of R9 244 000.

Breakdown of the final allocation and actual expenditure per economic classification:

Economic classification	Final allocation R'000	Actual expenditure R'000
Compensation of employees	R189 308	R185 805
Goods and services	R61 961	R57 555
Transfers and subsidies	R81 533	R79 876
Payment for capital assets	R5 158	R5 467
Payments of financial assets	R49	R62
Total	R338 009	R328 765

Breakdown of the final allocation and actual expenditure per programme:

Programme	Final allocation R'000	Actual expenditure R'000
Administration (Programme 1)	R59 266	R58 257
Sustainable Resource Management (Programme 2)	R141 628	R137 338
Asset Management (Programme 3)	R67 214	R65 393
Financial Governance (Programme 4)	R69 901	R67 777
Total	R338 009	R328 765

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