

Reference number: RCS/C.6

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TREASURY CIRCULAR NO. 30/2021

THE PREMIER
THE MINISTER OF AGRICULTURE
THE MINISTER OF COMMUNITY SAFETY
THE MINISTER OF CULTURAL AFFAIRS AND SPORT
THE MINISTER OF EDUCATION
THE MINISTER OF FINANCE AND ECONOMIC OPPORTUNITIES
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 D MAYNIER)
THE EXECUTIVE AUTHORITY: WESTERN CAPE NATURE CONSERVATION BOARD (MINISTER A BREDELL)
THE EXECUTIVE AUTHORITY: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MINISTER D MAYNIER)
THE EXECUTIVE AUTHORITY: SALDANHA BAY IDZ LICENCING COMPANY (MINISTER D MAYNIER)
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 IH MEYER)
THE EXECUTIVE AUTHORITY: WESTERN CAPE LIQUOR AUTHORITY (MINISTER A FRITZ)
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THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MR R ADAMS)
THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (MR D SAVAGE)
THE ACCOUNTING OFFICER: VOTE 4: COMMUNITY SAFETY (ADV. Y PILLAY)
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THE CHIEF FINANCIAL OFFICER: VOTE 5: EDUCATION (MR L ELY)
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THE CHIEF FINANCIAL OFFICER: VOTE 14: LOCAL GOVERNMENT (MS B SEWLALL-SINGH)

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ISSUANCE OF THE REVISED PRO-FORMA ACCOUNTING OFFICER'S SYSTEM (AOS) FOR SUPPLY CHAIN AND MOVABLE ASSET MANAGEMENT

1. PURPOSE

1.1 The purpose of this communiqué is to:

- a) issue the revised Pro-forma Accounting Officer's System (AOS) with its Standard Operating Procedures (SOPs)/Annexures that seeks to guide provincial departments and public entities in developing and implementing their own AOS to ensure standardisation and uniformity in policy but at the same time also allows for departments and public entities to incorporate its own unique requirements; and

- b) Repeal and replace the Western Cape Bidding Documents (WCBD) documents issued via Treasury Circular No. 61 of 2011.

2. BACKGROUND

- 2.1 Section 38 of the Public Finance Management Act, 1999 confers general responsibilities on Accounting Officers. It determines in subsection 1 that:

“The accounting officer for a department/trading entity or constitutional institution-

- a) Must ensure that the department, trading entity or constitutional institution has and maintains:
 - i. An appropriate procurement and provisioning system which is fair, equitable, transparent, competitive and cost effective; and
 - ii. Is responsible for the management, including the safeguarding and maintenance of the assets, and for the management of liabilities of the department.”

- 2.2 Against this backdrop, the Provincial Treasury issued a Pro-forma AOS on 6 December 2013 via Treasury Circular No. 45 of 2013 with the intent to bolster levels of due diligence, accountability, separation of duties and transparency in order to elevate the financial capability of departments and public entities in the province. Subsequently, the National Treasury embarked on a SCM review process in 2015 and implemented various reforms in relation to legislation and policy, training and capacitation, strategic procurement and SCM technology, including the Preferential Procurement Regulations in 2017.

- 2.3 Whilst section 38(1) (a) (iii) is specific to the accounting officers of departments, a similar provision exists under the PFMA for public entities under section 51(1)(a)(iii). Hence nothing stops provincial public entities to utilise and customise the proforma accounting officer’s system to their own needs in terms of the applicable procurement requirements defined under section 51 and the relevant National Treasury regulations applicable to provincial public entities.

- 2.4 The issuance of various compliance and documented guideline instruments for SCM by the National and the Provincial Treasuries since 2013 as well as the issuance of the Provincial Treasury Instructions, 2019; has necessitated a complete review of the Pro-forma AOS in order to facilitate alignment to the NT and PT revised policies and prescripts. The Provincial Treasury completed an analysis of all SCM guidelines, practice notes, circulars, instructions and directives and embarked on a review of the AOS.

- 2.5 Departments and public entities were informed via the SCM forum held on 20 February 2020 of Provincial Treasury’s intention in terms of the commentary process to be followed as it pertains to the revised draft pro-forma AOS. The draft pro-forma AOS was circulated to departments and public entities for comment via Treasury Circular No. 38 of 2020 dated 23 December 2020. A progress report in terms of the commentary received from departments was presented to the SCM Forum on 24 June 2021. A complete documented feedback on commentary will be provided separately to departments and public entities via email.

3. STRUCTURE OF THE DOCUMENT

- 3.1 The purpose of the revised pro-forma AOS is to:

- a) Set out the day-to-day procedural and administrative arrangements within a department/ public entity; and

- b) To enable the accounting officer or accounting authority to use the initiative and creativity of their line functionaries and establish best practices that lead to excellent service delivery by:
 - i. Effectively communicating supply chain management principles to everyone in the department/public entity;
 - ii. Presenting a complete picture of the relevance of each core function and process within the AOS; and
 - iii. Creating a culture of responsibility, where powerful tools such as procurement not only generate savings, but if used properly, can also enable the department to meet its socio-economic responsibilities.

3.2 The following basic areas are covered in the revised Pro-forma AOS:

- a) Legislative Framework;
- b) Institutionalisation;
- c) Demand Management;
- d) Acquisition Management;
- e) Logistics and Inventory Management;
- f) Movable Asset Management and Disposal Management;
- g) Compliance Monitoring, Risk Management and Internal Control; and
- h) Supporting Annexures in the form of Checklists, Templates and SOPs.

3.3 Text boxes are inserted throughout the document to guide departments and public entities where their own bespoke requirements or unique business processes need to be articulated. These also include areas where there may be a need for further policy, standard operating procedures or implementation requirements that need to be unpacked or articulated.

3.4 To give effect to the requirements of the Provincial Treasury Instructions, 2019, the Provincial Treasury herewith issues the remaining Standard Operating Procedures (SOPS's) and or annexures as alluded to in Treasury Circular No 28 of 2019 (Supplementary 1 of 2019). Departments and public entities must note that the SOP's/annexures affixed to the revised pro-forma AOS are not cast in stone but are merely examples of what is required to augment their own AOS and may according customise these annexures to suit their own business requirement needs in keeping with the applicable prescripts. These SOP's/annexures referred to are as follows:

- a) **Bid Adjudication Committee Declaration of Confidentiality and Impartiality (hereto attached marked "Annexure 1")**

The National Treasury prescribed form which forms part of the Code of Conduct for Bid Adjudication members requires all members of the Bid Adjudication Committee to declare their financial interests in and for each specific bid they adjudicate.

b) **Demand Management Process Requirements (hereto attached marked “Annexure 2”)**

Demand management process requirements which were previously part of the AOS, 2013 has been removed from the revised AOS and articulated in a SOP. This will allow departments and public entities to align their demand management process to departmental specific requirements.

c) **Empowerment Impact Assessment (hereto attached marked “Annexure 3”)**

Paragraph 4.2.3 (g) of the PTI stipulates that the procurement strategy of a department or public entity must at least deal with the empowerment impact assessments for procurement above an amount of R10 million (which amount may be lowered by institutions).

d) **The Quotations Procurement Template (R2 001 – R1 000 000) [hereto attached “Annexure 4”]**

The template issued via Treasury Circular No. 28 of 2019 (Supplementary 1 of 2019) are repealed and replaced with the template issued via this Circular. A word version of the procurement template will be available to institutions upon request.

The above-mentioned template has been amended to align to the requirements of the National Treasury Instruction No 02 of 2020/2021 and PTI'S,2019 as amended on 29 July 2021 to ensure that institutions adhere to the minimum requirements set by the National Treasury for all purchases to the value of R1 000 000.

The checklists issued have been designed to bring together all of the requirements into one document and incorporate checks and balances to ensure transparency and fairness within the WCG procurement environment prevails.

The revision of SCM delegations, in addition to the above will be necessary.

The template must be implemented **as from the date of issuance of this circular but not later than 1 April 2022** to make provision for departments that have decentralised offices as well as departments that need to amend its delegations. Institutions can adapt the template in accordance with institutional arrangements.

e) **Documented Process on the implementation of Local Production and Content requirements (hereto attached marked “Annexure 5”)**

This SOP provides the Western Cape Government (WCG) stance or policy direction on the implementation and applicability of local production and content requirements.

f) **Limited Bidding SOP (hereto attached marked “Annexure 6”)**

Paragraph 6.2.4 of the PTIs indicate that the PT may prescribe the minimum requirements for the transaction checklists and templates. Transaction checklists and templates are control mechanisms and it is instrumental in enforcing good governance principles that will aid in the change behaviour towards improving the levels of good governance, internal controls and risk avoidance and mitigation thereby influencing improved financial capability maturity. Via this Circular, the limited bidding checklist and SOP constitutes prior written approval of the governance principles that must be undertaken by departments in process when considering limited bidding as a method of procurement.

g) **Policy and Standard Operating Procedure for Emergency Procurement (hereto attached marked “Annexure 7”)**

Paragraph 5.5.5 (b) of the PTI's requires the accounting officer or accounting authority's supply chain management system must provide for a policy in relation to the management and treatment of emergency procurement.

h) **Extension/Expansions (hereto attached marked “Annexure 8”)**

Accounting officer or accounting authorities of an institution must submit motivations for all expansions and extension of existing contracts above a threshold of 15 per cent or R15 million, whichever is the lower amount, to the PT and Auditor General. The PT will scrutinise such reports and only take appropriate action where deemed necessary.

Paragraph 7.3.4 of the PTI states that the motivation must be done in accordance with the format as prescribed by the PT. The attached extension and expansion template repeals and replaces “Annexure B” issued via Treasury Circular No. 31 of 2012. Via this Circular, the expansion template and process documented constitutes prior written approval of the governance principles that must be undertaken by departments in process when considering a contract expansion/extension.

i) **Business Interest Standard Operating Procedure and Process flow (hereto attached marked “Annexure 9”)**

Paragraph 5.3.7 of the PTIs, 2019 states that the e-Procurement Solution will house information on the business interest of any employees who are in the service of the state and doing business with the WCG. It however remains the responsibility of the institutions to check for such information before the conclusion of any procurement process. This SOP aims to define the process to be followed when the Central Supplier Database and the Western Cape Supplier Evidence Bank flags an owner/partner/shareholder/member or Director of an entity as being a current employee of an organ of state. It will also provide guidance to departments to assess expenditure relating to potential Conflict of Interest (COI).

The PT has also developed a Conflict of Interest tool that may be used by HR practitioners to assess potential conflict before an appointment is made in the procurement process. This was done in liaison with the Department of the Premier and the Ethics Officers of departments. The tool is in the process of being finalised for roll-out.

j) **Reporting Requirements (hereto attached “Annexure 10”)**

A list of all reporting requirements in terms of SCM and Moveable Asset Management as required by the Public Financial Management Act, National Treasury Regulations and Instructions as well as the Provincial Treasury Instructions.

k) **SCM Forums and sub fora's**

The PT has instituted the undermentioned forum and sub fora with the aim to create a platform for sharing best practices across the Province:

- SCM Forum
 - SCM Policy Focus Group (sub-forum)
 - SCM Technology Focus Group (sub-forum)
 - SCM capacitation and development forum (sub-forum)
 - Strategic Sourcing/Demand management Focus Group(sub-forum)

3.5 The PT has reviewed and amended the Western Cape Bid Documents issued via Treasury Circular No. 61 of 2011 to align to current SCM prescripts which are herewith issued via this Circular. The following must be noted as it relates to each bid document:

- WCBD 1 (Invitation to Bid): The version/form issued via Treasury Circular No. 29 of 2019 (Supplementary 1 of 2020) remains applicable;
- WCBD2 (Tax Clearance Certificate Requirements): is repealed by means of this circular. The tax requirements are articulated in Treasury Circular No. 29 of 2019;
- WCBD 3.1 [Pricing Schedule – Firm Prices (purchases)]: No amendments effected to the document;
- WCBD 3.2 [Pricing Schedule – Non-Firm Prices (purchases)]: No amendments effected to the document;
- WCBD 3.3 [Pricing Schedule – Professional Services]: No amendments effected to the document;
- WCBD 4 (Declaration of Interest): Remunerative Work Outside of Public Service (RWOPS) was removed and replaced with Remunerative Work Outside of the Employees Employment (RWOOE);
- WCBD 5 (The National Industrial participation programme): The email credentials in paragraph 3.3 was updated;
- WCBD 6.1 (Preference Points Claim Form in terms of Preferential Procurement Regulations 2017 and Code of Good Practice): The version/form issued via Treasury Circular No. 9 of 2021 remains applicable;
- WCBD 7.1 (Contract Form – Purchases of Goods/Works/Services): Paragraph 2 (i) was amended to reflect Preferential Procurement Regulations, 2017, (WCBD 6.1) to align to the current prescripts; and
- WCBD 7.2 (Contract Form – Sale of Goods/Works): The tax clearance certificate requirement as per paragraph 2 (i) was removed.

3.6 The PT defined a Chapter that speaks to disaster procurement requirements that encapsulates the principles that must be borne in mind when dealing with disaster procurement requirements together and what must be considered generically when a declaration of disaster is made in any sphere of government and how procuring institutions will be required to respond to any disaster type from a disaster preparedness perspective.

The chapter was presented to Chief financial Officer's (CFO's) and SCM Heads at an ad hoc SCM Forum which was held on 07 July 2021. The PT is in consultation currently with the National Treasury on this chapter as further consultation and vetting. This chapter will be issued by means of a supplementary circular as soon as all the necessary due diligence requirements have been met.

4. IMPLEMENTATION AND EFFECTIVE DATE

4.1 Departments and public entities are required to utilise the revised Pro-forma AOS as a guide to further develop and unpack their own AOS in terms of section 38 of the PFMA.

4.2 Cognisance must be taken that when developing and incorporating bespoke requirements to its AOS that such requirements are within the confines of the PFMA and its regulations.

4.3 Departments and public entities are required to have their revised departmental AOS in place by 31 March 2022.

4.4 Once departments have developed and issued their own departmental AOS, this will become the policy framework against which departments will be monitored.

5. REQUEST

5.1 Accounting officers and accounting authorities are requested to:

- a) Ensure the content of the Circular is brought to the attention of all relevant officials within their institutions;
- b) Note that the following circulars are repealed and replaced by this circular:
 - i. Treasury Circular No. 61 of 2011;
 - ii. Treasury Circular No. 45 of 2013; and
 - iii. Paragraph 7 and paragraph 9 with its respective annexures ("Annexure E" and "Annexure G" of Treasury Circular No. 28 of 2020 (Supplementary 1 of 2019); and
- c) that any enquiries relating to this Circular may be directed to:

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D SAVAGE
HEAD OFFICIAL: PROVINCIAL TREASURY