Cbi NEWS
issue 12
MAR'22

national treasury
Department: National Treasury
REPUBLIC OF SOUTH AFRICA

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# A VIRTUAL SUCCESS FOR PUBLIC FINANCE MANAGEMENT


Schweizerische Eidgenossenschaft
Confédération suisse
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Confederaziun svizra

Swiss Confederation

Federal Department of Economic Affairs, Education and Research EAER
**State Secretariat for Economic Affairs SECO**

FMISD
improving service delivery

PINK PROGRAMME

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# CBI NEWS EDITOR'S NOTE

By Thabo Mashamba


**As we are all aware, the past two years have been long and difficult as we have battled the Covid-19 pandemic. As the first quarter of 2022 draws to a close, let us remain hopeful that the number of infections will remain on a downward trajectory, so that we can look forward to a productive year ahead.**

In this edition, we look back with satisfaction on a highly successful Public Finance Management Week in November 2021. With twenty sessions that featured some top-level speakers, and plenty of creative ideas, PFM practitioners received a timely boost and lots of inspiration to tackle the challenges ahead of them in 2022. Congratulations to those at the Chief Directorate: Capacity Building who put the week together, mostly in a virtual format, and worked so hard to make it a success. We are, as ever, grateful to our funders who made the event possible: the National Treasury, Public Financial Management Capacity Development Programme for Improved Service Delivery (FMISD), a European Union partnership programme, and cosponsored by the SECO and GIZ funded programmes Procurement, Infrastructure Management, and Innovative Knowledge Management (PINK) and Governance Support Programme (GSP).

One of the key challenges in PFM is to develop effective audit plans. A short learning programme, completed in June 2021, aimed to address the gaps among practitioners and, judging by a survey of the training, has gone a long way to do so among those who attended. In fact, 97% of respondents to the survey said they "felt comfortable handling assigned tasks" after the training. That's great feedback – thank you to those who put the course together and conducted it.

South Africa could soon have 50 newly qualified accounting technicians, the first of their kind in South Africa, should the first cohort of finance officials from various departments in the Western Cape graduate with their level 5 qualifications. The training for this began in the province in January 2022. We look forward to the implementation of their learnings as they return to their working environment. If you're not sure what an accounting technician does, our story in this edition will help your understanding.

In this day and age, we are always searching for new ways in which technology can make our work easier and more efficient. So the development of a new online tool by the Chief Directorate: MFMA Implementation and its piloting at the end of last year is a welcome addition to our current range of such tools. The new Financial Management Capability Maturity Model (FMCMM) online tool is intended to facilitate efficient and easier input by municipalities and their entities, quicker turnaround times and greater availability of data. It will allow for municipal officials and councillors to benefit from live information and reports and to enable policy choices and changes, as well as generate a series of action plans to assist in addressing shortcomings. Read more about it in this edition.

Finally, we are proud to feature two of our outstanding Capacity Building employees – Elda Galeka and Thabisa Myolwa – as well as a graduate of a National Treasury bursary, Seabelo Nyawo, who is now applying his skills to one of our most important donors. We are proud of the passion and energy that you each bring to the work of our unit. Thank you!

As we head into the next quarter, with all its deadlines, demands and challenges, I wish you all clear minds and peace in your souls.

# PFM WEEK 2021

# A VIRTUAL SUCCESS FOR PUBLIC FINANCE MANAGEMENT

By Tshepiso Thipe, FMISD Programme Coordinator

A series of virtual engagements focused on capacity building for improved public finance management in late November last year.

**Public finance practitioners and key stakeholders were engaged virtually for PFM Week 2021 held over six days as a series of online engagements. Featuring local and international speakers and panelists, the focus on PFM practices was geared towards better service delivery.**

The event was sponsored by the National Treasury, Public Financial Management Capacity Development Programme for Improved Service Delivery (FMISD), a European Union partnership programme, and cosponsored by the SECO and GIZ funded programmes i.e. Procurement, Infrastructure Management, and Knowledge Management (PINK) and Governance Support Programme (GSP).

> The overwhelming feedback was that the virtual modality was a big success and participants would welcome similar engagements in the future to carry on the conversations...

Day 1 was held physically, face to face, at the Sheraton Hotel in Pretoria for VIP guests, with 3 sessions and 15 speakers, and was broadcast live on Microsoft Teams for the wider audience not able to attend in person due to pandemic restrictions. All other sessions were held virtually using Microsoft Teams. Overall, there were 20 sessions over the six days with 55 speakers. Sessions included plenaries, panel presentations and conversations and master class workshops.

The overwhelming feedback was that the virtual modality was a big success and participants would welcome similar engagements in the future to carry on the conversations started and to introduce new thematic areas based on prevailing demands. The National Treasury and partners are looking forward to continuing the conversations, sharing successes and lessons, and facilitating sustainable improvements in public finance management practices.




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# PFM WEEK 2021
# THEMES AND TAKEAWAYS

As participants listened to the speakers and engaged in conversations during the PFM Week, the enormity of the challenges facing practitioners began to sink in. David Krywanio, FMISD PRM advisor reflects on the insights of the week.

**The 20 sessions of the PFM Week in November 2021 brought content around several key themes that are all integral to our working lives in public finance. Around the world, and especially in South Africa, the economy is troubled by major externalities and the turnaround strategies point to a long road to recovery. Many major government entities, departments, and municipalities are struggling financially, and service delivery is suffering.**

Refreshingly, there was passion and positive call to action by moderators, speakers, and participants in many of the sessions. While economic turnaround may be a long-term proposition, we heard about the Presidency's approach for implementation and the monitoring instrument Vulindlela. We discussed the drive for professionalisation of the public service, the state of capacity development action, we looked critically at past efforts, and we shared ideas for improvement.

We tackled the hard issues around ethics, accountability, and enforcement of consequences. The answers for the problems we are experiencing here are the hardest to find. Enforcement is improving, but slowly, and we know that without enforcement we will not succeed with prevention of the type of undesirable behaviour we have seen so many times now that is stealing the services away from the people who need them most.

Supply chain management practices featured strongly. We all know this area has a huge impact on driving value for money in delivery of public services. There are major problems with non-compliance, negligence and even fraud and corruption. On the upside, we were reminded of how strategic procurement can assist to reduce costs and deliver more. We heard about digital solutions including the central supplier database, the eTender portal, and global trends. Our discussions also included a specific focus on the significant value transactions in the procurement of public sector infrastructure. Truly the assets for service delivery to the citizens.

Focus on budget this year was

We discussed how policy through budget setting, climate budget tagging and gender responsive budgeting can positively impact both goals. These two initiatives are critical beginnings for implementation of climate and gender policy...

around the fascinating and essential areas of climate change and gender equality. We discussed how policy through budget setting, climate budget tagging and gender responsive budgeting can positively impact both goals. These two initiatives are critical beginnings for implementation of climate and gender policy, and they are just the tip of the iceberg. We have made a start and more will need to be done if we are to play our roles in slowing global warming and advancing gender equality.

Cross cutting through almost all our sessions was the concept of learning and innovation, and digital solutions. We considered how new policies, procedures, guidelines, automated systems, improved PFM practices, to name a few, can contribute to improved service delivery to the people of South Africa. We questioned the location of the body of knowledge associated with pilot projects and roll out of new ways of doing things. Discussions reflected on visibility and accessibility of successes and lessons learned in ways that allow for widespread replication of things that work and avoidance of things that don't. There was much reflection along the way on the gap between policy and practice and the role that learning approaches and sharing of knowledge assets can play in bridging the gap. Importantly we talked about how digital solutions are not available to the poorest of South Africans and how digital is not always best. Going forward we need to continue to explore how digitisation can be used as a strategy to drive excellence, transparency, and accountability in public finance practices.

Importantly, we discussed the need to communicate and engage with our service recipients, not only during planning and annual reporting but critically during the service implementation itself. We noted that decision makers, or users of our public finance data and information, such as managers, committees, council, Parliament and citizens need accessible, reliable, and understandable information relevant for their contexts.

Without a doubt, our engagements uncovered key thematic areas and takeaways and in the spirit of continuously striving for better services for the people, we will continue to reflect on the conversations we have had. Where moderators, speakers and participants have found a particular interest, we encourage you to keep the conversation going, whether by chatting in person, in couples or in groups, in LinkedIn or on Twitter. Keep the conversations alive.

All videos, presentations and papers submitted by speakers are available **here**.

# AUDIT PLAN SHORT COURSE GETS THUMBS UP FROM PRACTITIONERS

**By Mamatshiliso Nhlapo, FMISD M&E Expert**

Extremely positive feedback is the overall outcome of a survey about the effectiveness of a short learning programme on how to develop risk-based audit plans, a project of the Public Financial Management Capacity Development Programme for Improved Service Delivery (FMISD).

**The FMISD programme short learning project commenced in March 2020 and completed in June 2021. It was implemented in an effort to achieve the first Key Result Area (KRA) of the overall programme which aims to increase professionalisation of public financial management within all spheres of government.**

The short learning programme targeted selected officials in provincial and national departments. The purpose was to determine the relevance and effectiveness of the training provided and to understand the experiences of internal audit practitioners with regard to the training, and their perceptions of salient features of the training provided. Data were collected from all officials who received training using a questionnaire that was self-developed. The questionnaire comprised two parts; Part A gathered respondents' demographic information, while Part B gathered information on respondents' reaction to the training, as well as learning in relation to the training that they had received. A questionnaire gathering primarily quantitative data and, to a smaller degree, qualitative data, was used for data collection. Respondents answered multiple-choice questions and provided narratives, where applicable. Of a total number of 197 officials who attended the training 61 responses were received. Descriptive statistics were used to analyse the quantitative data. The findings on the demographic characteristics of the respondents are presented below, as well as those on respondents' learning reaction in keeping with the Kirkpatrick model. The model, is concerned with evaluating the effectiveness of training programmes and has four levels: reaction, learning, behaviour and results. The majority of the respondents were women. In addition, most of the respondents were middle managers, followed by those whose job titles were 'Other'; senior managers were the least represented.

> To ensure the best results of this short course, we recommend that managers create favourable environments for employees to apply the knowledge gained. They should also provide further coaching to the trainees to make behaviour changes in line with the training

This might mean that senior managers are least likely to attend training, which could be due to work demands or lack of interest. Therefore, measures must be taken to encourage senior managers to attend short courses and obstacles to their attendance must be addressed. Those working in a provincial department made up the majority of respondents, thereby suggesting that the majority of the perceptions obtained from this survey reflect those of individuals working in provincial departments.

The M&E expert Mamatshiliso Nhlapo says one of the most pleasing aspects of the feedback was the 97 percent of respondents who said they "felt comfortable handling assigned tasks" after the training.

"Some respondents gave practical examples of tasks that they were able to successfully carry out in their work as a result of the training received. Several reported feeling equipped to independently develop risk-based audit plans after receiving training. One respondent stated that the training clarified some sector-specific challenges typically experienced in the work context," she added.

Other positive responses were about satisfaction with the knowledge gained (75 percent were very satisfied, while 25 percent were satisfied), achievement of the desired learning outcomes (97 percent felt they had done so), and effectiveness of the instructional material (52 per cent found the material very effective, while 48 per cent found it extremely effective).

The overall rating for the training was 4.64 out of a possible 5.

A recurring theme was that the course was practical as opposed to theoretical in nature, thereby equipping trainees with practical skills that will be insightful and useful in their day-to-day work.

Another response was that the course refreshed existing knowledge, which suggests that a short course such as this could be useful in avoiding stagnation in professional development.

Mamatshiliso adds: "It will be interesting to note the extent to which trainees apply the knowledge learnt from the training in their work. This would complete the learning and behaviour elements of the Kirkpatrick model".

"To ensure the best results of this short course, we recommend that managers create favourable environments for employees to apply the knowledge gained. They should also provide further coaching to the trainees to make behaviour changes in line with the training," she says.

The survey noted, however, that the majority of attendees were middle managers, while senior managers were the least represented. This could have been due to work demands or lack of interest, the survey compilers suggest.

Most attendees also work in provincial departments. The compilers recommend that the short course be rolled out to a wider base of employees in national departments.

- *The overall objective of the FMISD is to improve PFM practices that support better governance and financial accountability in the use of public funds, as well as improved service delivery in all three spheres of government, with a focus on local government. The programme is aligned with the MSTF priorities, National Treasury commitments and Chief Directorate: Capacity Building (CD: CB) strategy, which aims to address financial management capacity constraints in the public sector. The FMISD has three outcomes/key result areas (KRAs):*
  - ***KRA 1:** Increased professionalisation of public financial management within all spheres of government (national, provincial and local);*
  - ***KRA 2:** Enhanced capacity of provincial treasuries to perform their roles, with respect to provincial departments and municipalities; and*
  - ***KRA 3:** Improved capacity of municipalities to manage public funds and deliver services.*

# BRIGHT FUTURE PLANNED FOR E-TENDER PORTAL

By Steven Botsime

The highly successful e-Tender portal is undergoing further development in government's ongoing quest to deliver quality services to citizens.

**Many government entities in South Africa rely on tenders for sourcing service providers to deliver high quality services to citizens. Suppliers also benefit from the added economic benefit of government procurement opportunities.**

However, government tenders are also viewed as a stumbling block to service delivery as they often take a long time to finalise and there is limited transparency in the way in which tenders are currently done.

This creates a fertile ground for fraud and corruption, and leads to a negative perception about tenders in the public sector.

Electronic tendering (eTendering) was identified as a solution to these challenges. The eTender portal was developed in 2015 to enable organs of state to publish tenders on a central platform. The award information functionality was introduced later. The portal has achieved almost unimaginable success and has become the preferred mode of publication for tenders for many organs of state. Suppliers also embraced the portal as they were more easily able to access tenders published by various organs of state. Other added benefits of the portal included:

- Cost effectiveness – both suppliers and organs of state do not have to spend money to advertise or access tenders on eTenders. Tender documents are made available on the portal at no cost to suppliers. In the past, organs of state relied on costly and slow print media for tender advertisements. The portal has thus proven both cost and time effective.
- Ease of doing business with government – prior to the implementation of the eTenders portal, suppliers were required to physically collect tender documents at offices of organs of state, often at a distance from where they were situated. The eTenders portal allows them to download tender documents from the portal at no cost.
- Increased supplier response – due to the popularity of the eTenders portal, organs of state are more likely to get tender responses than from any other portal. This alleviates tender non-responsiveness and ensures that organs of state have a wider variety of suppliers from which to choose.
- Increased compliance – the eTender portal is developed in such a way that there are mandatory requirements to which officials must adhere when transacting on the portal. This enforces compliance to SCM prescripts. The portal also allows tender related data to be kept for audit or investigation purposes.

Successful though it has been, the eTenders portal has had some challenges. In November 2020 the user acceptance testing (UAT) environment for the eTender portal crashed and could not be restored due to an inadequate backup and disaster recovery setup. The environment had to be rebuilt - an indication of the technical flaws in the old eTenders solution.

On 2 February 2021, the system experienced reliability issues where it would go down during certain times. The situation worsened as more system blackouts were reported in February 2020. On 4 March 2021 the portal suffered a fatal crash and could not be restored. Technical challenges faced by the eTenders solution could be attributed to lack of specialised technical skills, inadequate IT infrastructure and overreliance on a service provider current at the time.

In addressing this challenge, the National Treasury developed a new eTenders portal. The new portal was launched on 12 July 2021 and the site has since provided much needed stability and reliability. The new portal has thus far achieved the following:

- 2 645 users from over 790 organs of state on-board the new portal
- Training is continuously (at least one session per week) provided
- Over 100 tenders per day are advertised on average and a total of 15 523 tenders have been advertised on the portal thus far.
- System availability is at 99% and no major incidents have been reported since the portal went live

> In the next financial year, the National Treasury will thus pursue conversion of the eTenders portal into a transparency portal to provide a comprehensive solution for the full government procurement lifecycle

- The draft Instruction on eTenders Portal was shared with organs of state for comments and 80 comments were received from 12 organs of state.

As part of phase 2 of the development, a number of new functionalities are being finalised and are expected to be live in the current financial year. These include the following:

- Supplier notifications – this functionality will allow suppliers to subscribe and be notified when tenders of their choice become available. This will eliminate the burden of suppliers having to check the portal regularly for tenders.
- Contracts management – this functionality has been developed in line with the National Treasury contract management framework and will be available to organs of state to manage contracts through their lifecycle. Officials will maintain a contract register and perform contract reviews on the system during which they can do early cancellations, contract expansion and contract extensions as required. The contract management module on eTenders also allows for payment milestones to be captured, and organs of state who wish to participate in a contract that belongs to another are able to do so on the portal.
- Reporting and analysis – the current reporting functionality on eTenders will be enhanced for more flexible and analysis driven reporting. The new reporting and analytics functionality is built on Microsoft Power BI and will enable flexible and customisable reports and dashboards. Governance administrators at National and Provincial Treasuries will have the ability to include compliance metrics in their reports to enhance their governance and compliance functions.
- Integration with the CIDB system – the Construction Industry Development Board (CIDB)'s system performs similar functions to the eTenders portal. When advertising construction tenders, officials are thus often required to publish on both portals. The integration of the eTenders portal with the CIDB register of projects (ROP) and iTender systems will ensure a seamless flow of information between the two systems. This

# BRIGHT FUTURE PLANNED FOR E-TENDER PORTAL

integration will eliminate the administrative burden of capturing tenders on both systems.
- Online bid submissions – this functionality will allow suppliers to submit their tenders online while performing additional functions such as response handling, administrative compliance assessments, workflow and access management and document management.
- Online Q&A – the online Q&A functionality will allow suppliers to have a centralised question and answer platform which can be accessed by all bidders and prospective bidders.
- Validity period extension – extending a validity period is often an administratively intensive process. This functionality will enable automated requests for validity period extension to be sent to bidders, who will in turn respond on the link provided.

Even with the new enhancements on the eTenders portal, the solution will still not yet fully address gaps in government procurement

Even with the new enhancements on the eTenders portal, the solution will still not yet fully address gaps in government procurement. In the next financial year, the National Treasury will thus pursue conversion of the eTenders portal into a transparency portal to provide a comprehensive solution for the full government procurement lifecycle. The following are some of the functionalities planned for phase 3 of the eTenders portal development:

- Bid evaluations and adjudications – This functionality will allow the bid evaluation and adjudication committees to perform their functions on the portal.
- Performance management – post implementation metrics will be built on to the portal to assess whether there was return on investment for the project. This functionality will also focus on the performance of the service provider and will be linked with the GMC system that deals with blacklisting of non performing suppliers.

**Below is a full picture of all modules envisaged for the eTender portal by the end of 2022/23:**

| Procurement planning | Tender adverts and awards | Online tender submissions | Evaluations and adjudications | Contract management | Performance management |
|---|---|---|---|---|---|
| • Procurement planning<br>• Data driven demand planning | • Publication of tender adverts<br>• Awards publication<br>• Advanced search capability for suppliers | • Response handling<br>• Admin compliance assessment<br>• Assess compliance against mandatory requirements<br>• Automated bidders' list<br>• Workflows | • Probity auditing<br>• Capturing of scores and comments<br>• Automated calculation of points | • Contract register<br>• Payment milestones<br>• Early termination<br>• Contract Eesion<br>• Contract extension<br>• SLA management | • Post implementation assessment<br>• Supplier performance ranking<br>• Knowledge base (closeout reports and lessons learnt) |

# FINANCIAL MANAGEMENT IMPROVEMENT AT WORK:

## PATHFINDERS ON THE ROAD TO BECOMING ACCOUNTING TECHNICIANS

Fifty financial officials from various departments in the Western Cape will be the first cohort of learners to pilot the level 5 qualification for accounting technician with public sector specialisation. The officials began their training on 31 January 2022.

**The learnership is the culmination of a process that began in 2016 with an NQF level 3 learnership. This progressed through an NQF level 4 programme and will finally culminate in the level 5 qualification when the current cohort graduates. Funding has been made possible through support from the European Union.**

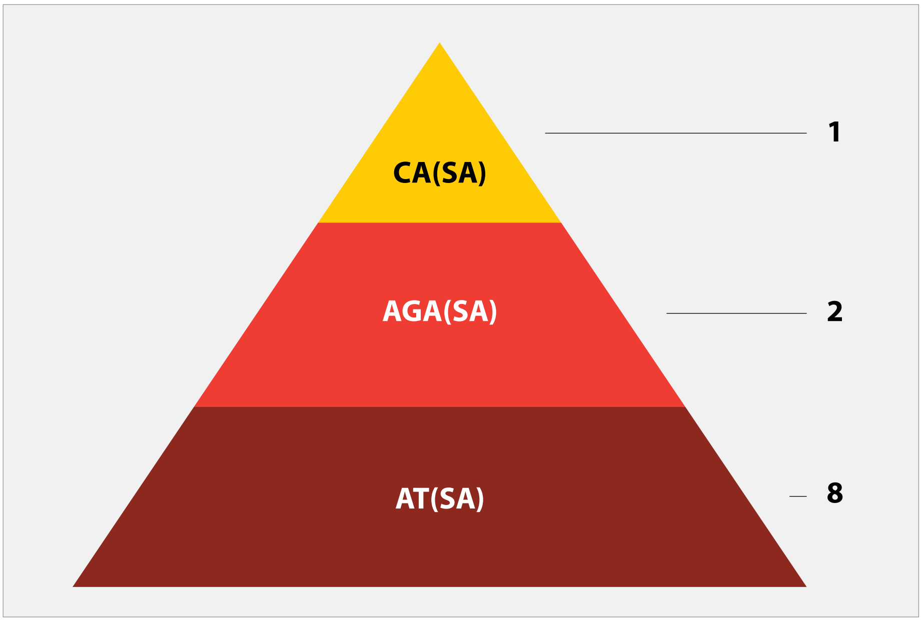
Accounting technicians provide the transactional processes of preparing budgets, recording payments, and receiving funds in a government system. This process supports the development of financial statements on which the accountant relies. Without this person being technically sound, good financial statements will never be produced, leading to negative audit outcomes.

In the South African Institute of Chartered Accounts (SAICA) structure of finance, the chartered accountant – as a chief finance officer in a department – is supported by the professional accountant and the accounting technician in ensuring that quality financial statements are produced in accordance with the relevant standards. This speaks to the area that the National Treasury is developing in the public sector by improving the existing skills levels of public sector accounting technicians to support the various layers of government public financial management.

# FINANCIAL MANAGEMENT IMPROVEMENT AT WORK:

## PATHFINDERS ON THE ROAD TO BECOMING ACCOUNTING TECHNICIANS

**Below: Extract of the SAICA accountancy pathway.**




The competency framework of the Accounting Technicians of South Africa (AT(SA)) for development of accounting technicians advocates for learners to enrol from NQF level 3 (open access) and exit at NQF level 5 before they are eligible to write the professional test of competence examination.

The process goes even further back than 2016, however, to the establishment of the Chief Directorate: Capacity Building, which developed a Capacity Development Strategy for Financial Management (CDS).

Through research undertaken at the time, a disconnect between Education and Training programmes offered in the market and the competencies that were required of a typical financial management cadre was found. In an effort to close the gap, the CD partnered with the National School of government to register and develop public sector specific short learning programmes and part qualifications. The objective was to ensure that officials exit with programmes that are relevant to the public sector competencies.

The introduction of the Quality Council for Trades and Occupations (QCTO) necessitated that official should do more than accumulate Unit standard-based qualifications, but rather have qualifications that give them the confidence "to do" rather than to merely learn the "what to do". This led the National Treasury (NT) to partner with various professional bodies within the sector.

In response to the shortage of PFM qualifications, the NT partnered with the AT (SA to develop and customise a suite of two public sector financial accounting qualifications. This was done to ensure that qualifications are relevant to the public sector requirements, and that employed and unemployed officials undergo skills programmes that are fit for purpose and are occupationally directed by the employer.

The AT qualification was completed in line with the National Treasury's Competency Framework for Financial Management and therefore covers all the necessary competencies for finance staff in national and provincial departments. These qualifications are registered by the South African Qualifications Authority and are aligned to the National Qualifications Framework levels three up to five. Lastly, they are quality assured by the FASSET as it is a quality assurance body for the AT(SA). The Public Sector Accounting Qualification (PSAQ) is the collective name for these qualifications and have the following SAQA registers:

i. Certificate: Accounting Technician (public sector) NQF level 3, ID 73710;
ii. Further Education and Training: Accounting Technician (public sector) NQF level 4, ID 77143; and
iii. Certificate: Accounting Technician NQF level 5, ID 80189.

Following the development in 2011, the NT embarked on a pilot of two AT(SA) qualifications, namely the Certificate: Accounting Technician (public sector) NQF level 3, ID 73710 and the Further Education and Training: Accounting Technician (public sector) NQF level 4, ID 77143 through donor funding support.


LEARNER GUIDE ANNEXURE
LEARNER GUIDE
LEARNER WORKBOOK
LEARNER FORMATIVE ASSESSMENT
BUDGET SCOA & ERF FOR BUDGET MANAGERS AND NON-FINANCIAL OFFICIALS
PORTFOLIO OF EVIDENCE
national treasury
Department: National Treasury
REPUBLIC OF SOUTH AFRICA
NDP
STAY SAFE


OUTCOMES OF THE REVIEW OF ERF AND SCOA
Highlights of the 2017 re-implementation
The latest version of the ERF published in September 2009 is still effective.
All segments are standardised at higher levels and centrally controlled by the SCOA Technical Committee, with the exception of the Responsibility segment
mic Classification is embedded in the Infrastructure, set segments.
the own account construction items have been G&S and placed under Payments for Capital
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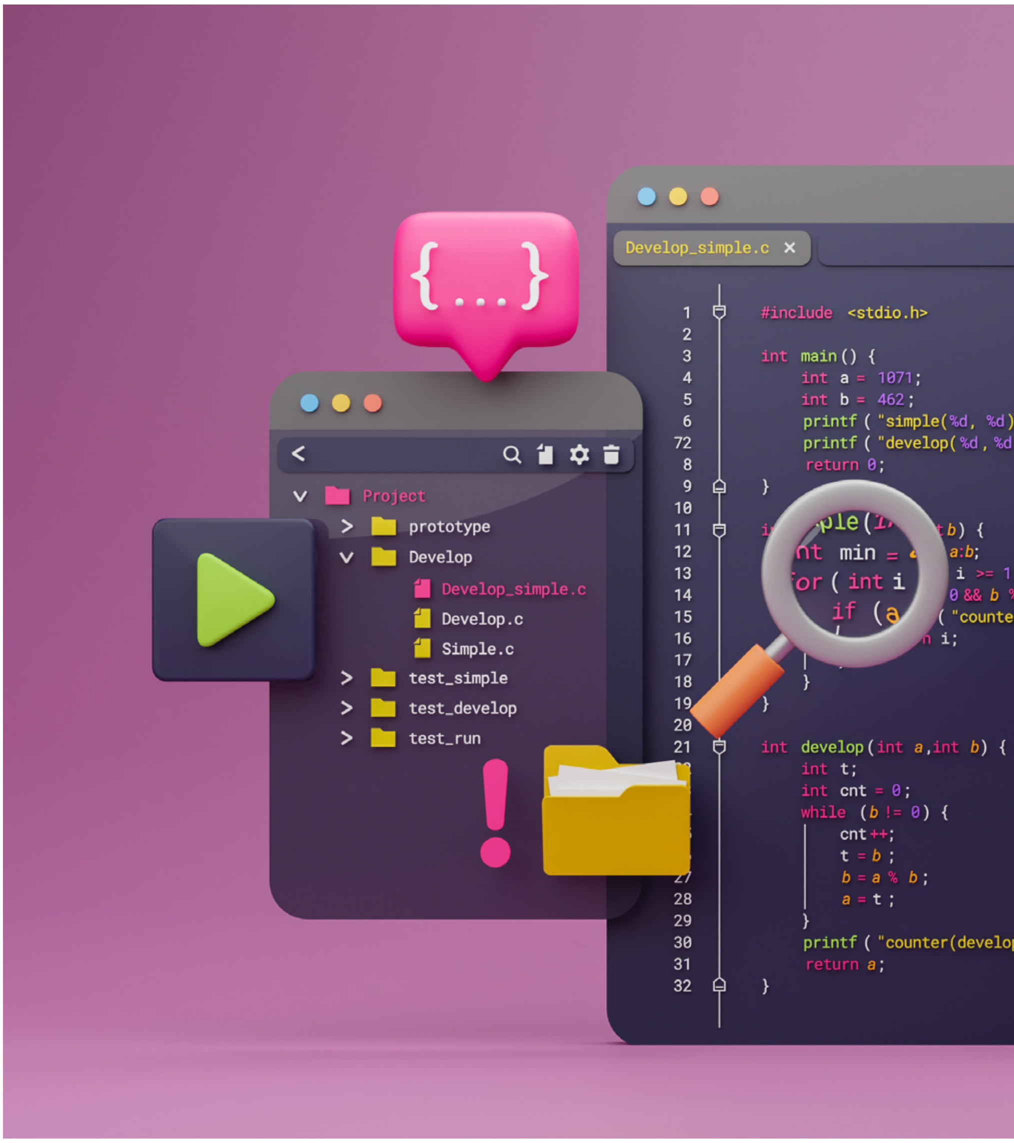
# NEW TOOL SET TO REVOLUTIONISE MUNICIPAL FINANCIAL MANAGEMENT

A new online tool will make it easier and quicker for municipalities to assess the soundness of their financial management, among other benefits.

**The Office of the Accountant-General, through the Chief Directorate: MFMA Implementation, has completed the development and piloting of a web-based system of the Financial Management Capability Maturity Model (FMCMM) and associated tools.**




First applied in 2015, the FMCMM enables municipalities and municipal entities, provincial government and national government to undertake regular assessments, monitor progress, implement actions and generate report.

Initially an Excel based tool across all municipalities and municipal entities, it has now been turned into an online product that is intended to facilitate efficient and easier input by municipalities and their entities, quicker turnaround times and greater availability of data. The outcome of its application will also contribute towards targeted support initiatives and priority setting. The system is made up of:

- **FMCMM levels 1, 2 and 3** – assesses the extent to which a municipality or a municipal entity has established the fundamental building blocks of sound financial management *(what do we need to do?)*;

  **FMCMM levels 4, 5 and 6** – leveraging financial performance and systems to allow for progressive development of world class services and outcomes *(how can we implement future changes?)*.
- **Norms and ratios** – measures how effectively the municipality is generating revenues and spending its finances against norms and standards *(what results are we producing?)*; and
- **Audit action plan** to help deal with all audit findings and to improve outcomes *(how effective are our financial management systems and processes?)*.

The system allows for municipal officials and councillors to benefit from live information and reports and to enable policy choices and changes, as well as generate a series of action plans to assist in addressing shortcomings.

The system was tested in October

> The system will also require development of plans to assist municipalities and municipal entities to improve financial management outcomes in a considered and informed manner in which any gaps are identified


and November 2021 at the City of Johannesburg and its entities, e-Thekwini Metro, Sarah Baartman DM and Ngqushwa LM in the Eastern Cape, and Hantam LM, Dawid Kruiper LM and ZF Mgcawu DM in the Northern Cape.

Feedback has been highly positive with users commenting that the tool provides a planned and systematic way for municipalities to build the processes and systems needed, deal with ongoing challenges and provide a pathway for sound financial management contributing towards improved service delivery.

The tool was developed after extensive research by National Treasury and supported by Provincial Treasuries, with contributions from different locations and across different time zones. Extensive use was made of online communication tools and associated monitoring processes.

The project team consists of: TV Pillay (NT), Keneue Mofoka (NT), Sandra Sooklal, John Martin, (bottom left to right): Thiloshnee Sukdeo (NT), Chris Liversage, Peter Wilson, Bilal Emamboccus.

The FMCMM consists of six levels, namely:

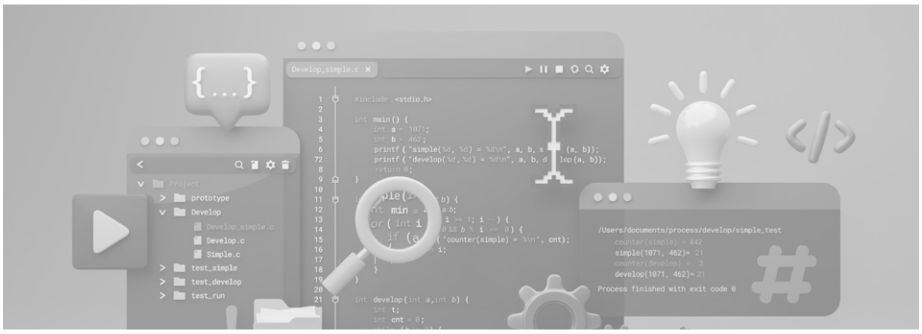
Level 1 - Starting up
Level 2 - Developmental
Level 3 - Controlling
Level 4 - Information
Level 5 - Management
Level 6 - Optimisation

Modules in each level measure the extent to which a municipality has progressed in building its capacity and capability for sound and sustainable financial management. The system will also require development of plans to assist municipalities and municipal entities to improve financial management outcomes in a considered and informed manner in which any gaps are identified.

## *Norms and ratios*

In order to indicate what results are being produced, and how effective a municipality's operation and performance are, the FMCMM produces a simple-to-follow colour coded table of results and suggested actions.

# NEW TOOL SET TO REVOLUTIONISE MUNICIPAL FINANCIAL MANAGEMENT



High-level dashboards provide a quick and easy-to-understand snapshot of the municipality's overall maturity level of different components as well as ratios within and outside the norm, for example:

Financial Ratio Report

Download Excel

Year 1: 2018 Audited | Year 2: 2019 Audited | Year 3: 2020 Audited

| | Ratio | Norm/Range | 2017/2018 Audited | 2018/2019 Audited | 2019/2020 Audited |
|---|---|---|---|---|---|
| 1. FINANCIAL POSITION | | | | | |
| **A. Asset Management/Utilisation** | | | | | |
| 1 | Capital Expenditure to Total Expenditure | 10% - 20% | 13% | 11% | 10% |
| 2 | Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value) | 0% | 0% | 0% | 0% |
| 3 | Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value) | 8% | 5% | 5% | 5% |
| **B. Debtors Management** | | | | | |
| 1 | Collection Rate | 95% | 91% | 89% | 88% |
| 2 | Bad Debts Written-off as % of Provision for Bad Debt | 100% | 61% | 28% | 57% |
| 3 | Net Debtors Days | 16 Days | 57 Days | 60 Days | 96 Days |
| **C. Liability Management** | | | | | |
| 1 | Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure | 6% - 8% | 4% | 3% | 4% |
| 2 | Debt (Total Borrowings) / Revenue | 45% | 20% | 19% | 20% |
| **D. Liquidity Management** | | | | | |
| 1 | Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants) | 1 - 3 Months | 2.4 Months | 3 Months | 3 Months |
| 2 | Current Ratio | 1.5 - 2.1 | 2.8 | 2.2 | 2.2 |

### *Audit action plans*

In 2021, the Auditor-General reported that municipalities had still not mastered the basics of financial reporting, with only 28% submitting quality financial statements for audit. The audit action plan of the online FMCMM tool has been designed to help municipalities address their audit challenges.

### *Helping each other*

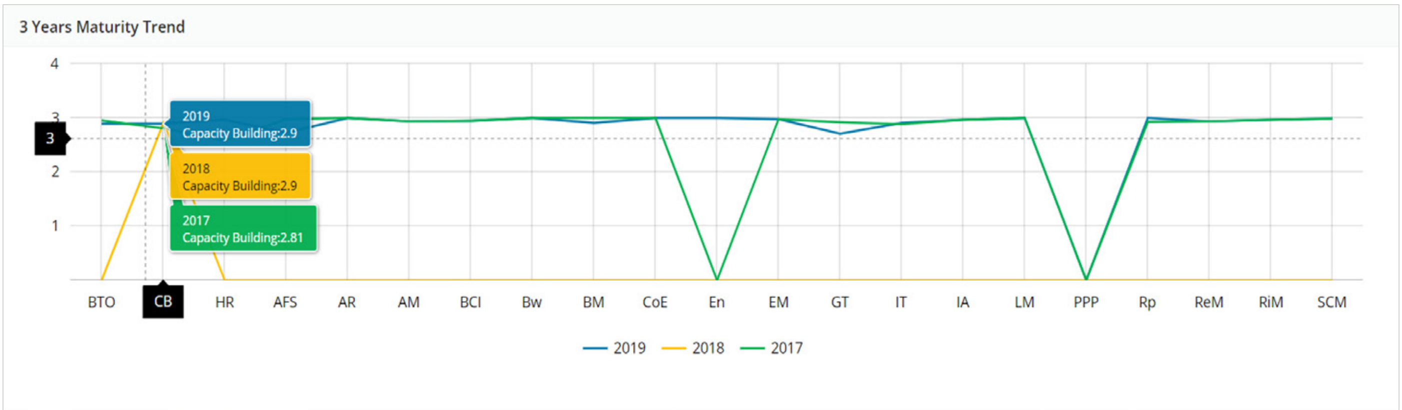
As well as action plans for individual municipalities, FMCMM results can be aggregated by district, province and nationally to address issues that are common to many. This will help guide national and provincial interventions, development of training initiatives and assist with future planning in an informed, efficient and targeted manner.

The system can also be used on an ad hoc basis, for example to produce a plan for a municipality that may have experienced difficulties or continued qualified audits.

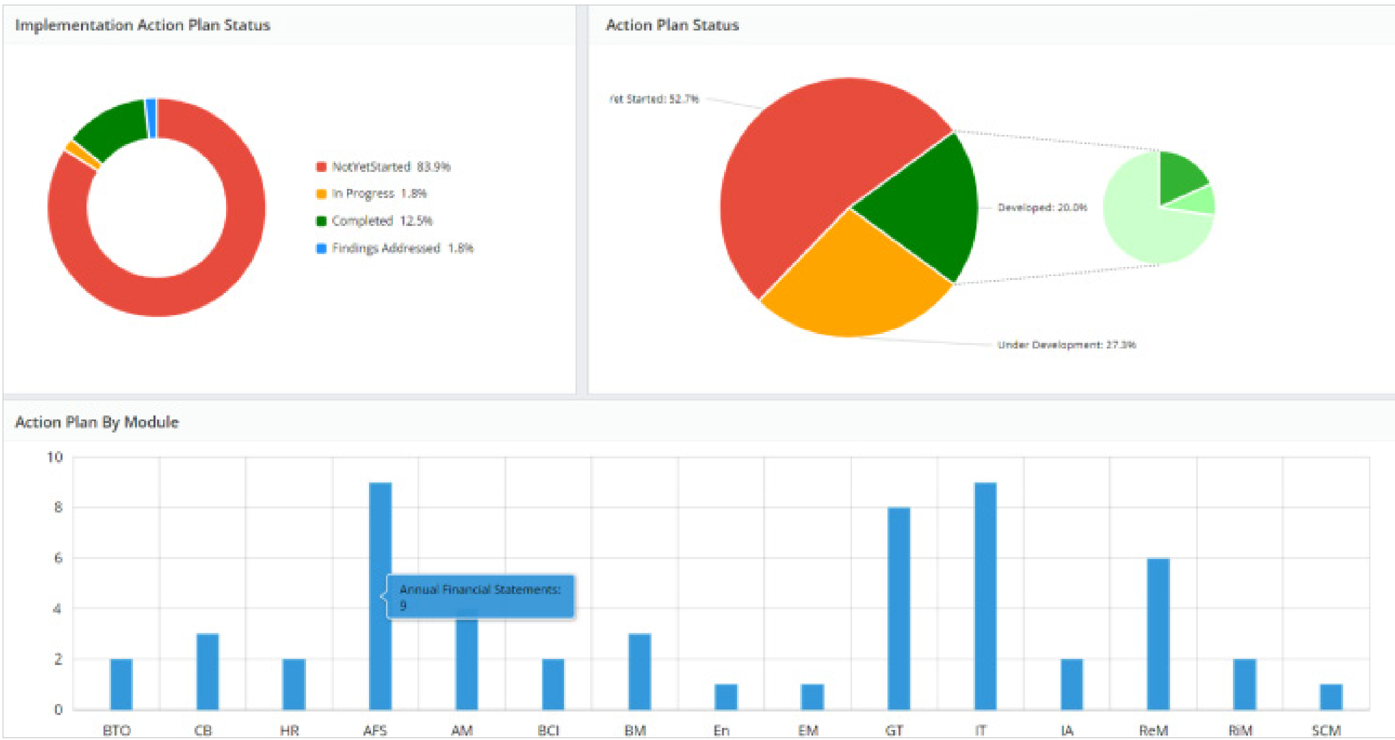
Action plans can also be created per module, and the system tracks the status of development and implementation of the different financial disciplines

## *Examples of outputs*

As well as action plans, the system produces a wide range of reports. For example, it can track improvements/regressions in maturity scores over time:




Action plans can also be created per module, and the system tracks the status of development and implementation of the different financial disciplines:



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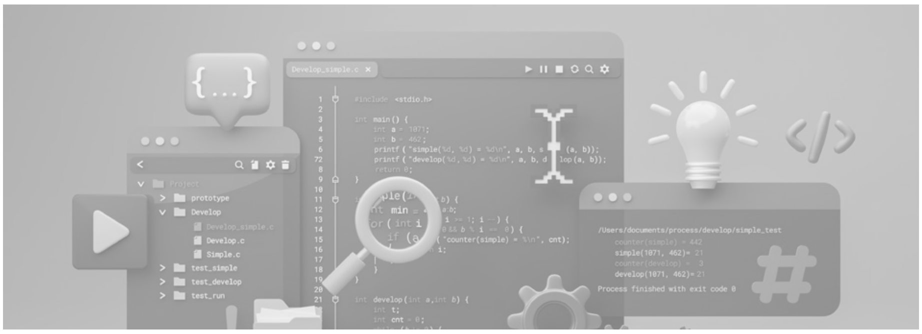
# NEW TOOL SET TO REVOLUTIONISE MUNICIPAL FINANCIAL MANAGEMENT



Dashboards and reports can be generated at a national, provincial, district or individual municipality level:

| Category | Modules | National | Province | District Agg | A Municipality | B Municipality | C Municipality | D Municipality |
|---|---|---|---|---|---|---|---|---|
| INSTITUTIONAL | BTO | 2.65 | 2.77 | 2.79 | 2.84 | 2.69 | 2.75 | 2.88 |
| | Capacity Building | 2.50 | 2.66 | 2.64 | 2.55 | 2.58 | 2.82 | 2.64 |
| | Human Resources | 2.58 | 2.73 | 2.69 | 2.81 | 2.41 | 2.97 | 2.59 |
| TECHNICAL | Annual Financial Statements | 2.73 | 2.85 | 2.80 | 2.92 | 2.82 | 2.55 | 2.94 |
| | Annual Reports | 2.67 | 2.79 | 2.91 | 2.80 | 2.91 | 2.96 | 3.00 |
| | Asset Management | 2.58 | 2.72 | 2.88 | 2.94 | 2.96 | 2.81 | 2.84 |
| | Bank, Cash and Investments | 2.83 | 2.92 | 2.94 | 3.00 | 2.92 | 2.88 | 2.96 |
| | Borrowing | 2.71 | 2.91 | 2.96 | | 2.91 | 3.00 | 2.97 |
| | Budget Management | 2.81 | 2.91 | 2.85 | 2.84 | 2.75 | 2.83 | 2.99 |
| | Compensation of Employees | 2.75 | 2.83 | 2.87 | 2.80 | 2.93 | 2.76 | 3.00 |
| | Entities | 2.81 | 2.83 | | | | | |
| | Expenditure Management | 2.72 | 2.80 | 2.85 | 2.78 | 2.89 | 2.81 | 2.92 |
| | Grants and Transfers | 2.68 | 2.74 | 2.72 | 2.60 | 2.55 | 2.93 | 2.80 |
| | Information Technology | 2.37 | 2.63 | 2.68 | 2.58 | 2.77 | 2.55 | 2.82 |
| | Internal Audit | 2.68 | 2.76 | 2.80 | 2.65 | 2.89 | 2.70 | 2.96 |
| | Liability Management | 2.59 | 2.78 | 2.75 | 2.70 | 2.77 | 2.57 | 2.97 |
| | Public Private Partnerships | 2.89 | 2.74 | 2.85 | | 2.85 | | |
| | Reporting | 2.73 | 2.86 | 2.82 | 2.92 | 2.71 | 2.68 | 2.97 |
| | Revenue Management | 2.67 | 2.80 | 2.77 | 2.79 | 2.86 | 2.59 | 2.84 |
| | Risk Management | 2.39 | 2.75 | 2.76 | 2.62 | 2.66 | 2.82 | 2.96 |
| | Supply Chain Management | 2.68 | 2.80 | 2.80 | 2.67 | 2.82 | 2.76 | 2.95 |
| | TOTAL | 2.67 | 2.79 | 2.80 | 2.76 | 2.78 | 2.77 | 2.89 |

The FMCMM 4, 5, and 6 dashboard makes for a quick and easy overview of the scoring of the municipality in relation to the qualifying questions and the three levels of financial health and environment, efficiency and sustainability and public value.

The system can also be used on an ad hoc basis, for example to produce a plan for a municipality that may have experienced difficulties or continued qualified audits

Drill down functionalities on each element of the above graphs give access to additional details of the modules:


For a more detailed description see National Treasury Circulars, available at [http://mfma.treasury.gov.za/Circulars](http://mfma.treasury.gov.za/Circulars)

# JUST IMAGINE...

By Karen Harrison

Imagine a South Africa in which the public sector asked the markets for solutions to service delivery challenges rather than simply thrusting recycled, tired and worn tender specifications at them.

**Troubled economic recovery in South Africa during a pandemic and a plethora of additional shocks such as civil unrest and credit downgrades demands a public sector response that is agile, innovative and willing to take considered risks.**

It requires a re-think of how to leverage public sector instruments in the interests of accelerating inclusive economic growth. It provides an opportunity to cast aside old ways of doing things that simply perpetuate the inequalities and injustices of the past.

Given the fact that they collectively contribute more than half of the country's GDP and jobs, the eight metropolitan municipalities will be the drivers of national economic recovery. At their request, the National Treasury convenes a monthly city economic development managers' forum (CEDMF) that offers a valuable platform for cities to engage the broader public sector, private (both formal and informal) and civil sectors, and facilitates shared understanding, co-operative planning, resource leveraging and new ideas.

The opportunity for public procurement to aid economic recovery through supporting localisation, SMME participation, service delivery innovation and inclusivity is widely acknowledged in the CEDMF. However, when participants were asked to brainstorm their connotations of procurement, the most common words mapped were "corruption", "exclusive", "pain", "price", "cumbersome", "inefficient" "disabling", "slow" and "frustrating".

Sascha Haselmayer, founder and CEO of Citymart, a global consultancy supporting cities to achieve better procurement outcomes for cities, their staff and residents, was invited to share his experiences at the CEDMF. His presentation made such an impression on the metros that his services were contracted through the Cities Support Programme's Economic Strategies Facility in the World Bank to provide ongoing metro support, and invited to present at the Public Finance Week in November 2021.

Haselmayer draws from global experience to demonstrate how innovative public procurement is possible within existing country procurement frameworks and regulations. His mission is for cities to regard procurement as a "true public service that puts communities first, building on proven practices for accountability, problem-solving and participation" rather than "a tool of compliance that serves government institutions".

To achieve this mission, the required mind shift is a simple one, illustrated through the procurement of a children's playground. Instead of approaching the market with detailed specifications of the playground, the market is challenged to provide solutions to achieve outcomes. These could be regular playground usage and sustained quality of the equipment, improved skills and abilities of children using the playground, community involvement in the design, management and maintenance of the playground, increased confidence in community activism, and a high level of community satisfaction with the playground. To succeed, the procurement process must be opened to as broad and diverse range of vendors, small businesses, non-profits and social entrepreneurs as possible.

Barcelona adopted this approach through a "Six City Challenge" that approached the market with service delivery challenges requiring a solution, one of which was to secure private bicycles in the city centre. The tender took nine months from start to contracting and was accessed by

Just imagine for a moment what could happen if the metros and secondary cities took Barcelona's lead and went to the market asking for solutions to service delivery challenges as opposed to recycling tired and worn tender specifications

55 000 citizens and entrepreneurs. 119 bids were submitted, and 12 new citizen businesses were created.

Haselmayer and Citymart's extensive field research has demonstrated the value of innovative procurement as:

- 20 – 90% better quality outcomes: solutions that work, sustainable partnerships, new ideas and added value
- 30 – 90% cost savings: more competition, new business models, smarter solutions, not just cheaper, but greater value
- 5 - 90% lower carbon emissions: identification of carbon neutral suppliers, purchasing at the leading edge of supplier capability, and learning about smart alternatives
- 98% more small business participation: reach new suppliers, positive business exposure, and prioritisation of outreach
- 90% more trust and accountability: proactively open and transparent, demonstration of real engagement, putting value and outcomes first, and involving civil society.

These improved procurement outcomes have been achieved through paying attention to four areas:

1. **Have clear intentions:** clarify what you would like procurement to achieve, measure progress accordingly, and hold everyone accountable for the outcomes
2. **Ask great questions:** suppliers will only be as good as the questions that are asked of them. For example, are you buying a traffic light or a safer street crossing? Every step in the procurement process should get you closer to finding the best answer to the question
3. **Undertake robust market research:** understand the limitations of existing knowledge and invest in market research to find all possible solutions to raise expectations, and to find suppliers that can deliver quality
4. **Maximise competition:** do not settle for three bids when dozens of suppliers can deliver. Competition is the critical driver of success in procurement. Next to finding more suppliers, understand their needs and remove barriers to participation.

Among the metros there appears to be some hesitancy to re-think and be bolder in their procurement approaches. Concerns are that innovative procurement may be too open-ended, take too long and demand an organisational culture and capability too much at odds to the current ones.

However, the biggest risk for South Africa and the metros is not the adoption of innovative procurement practices but rather the failure to adopt them and the perpetuation of the status quo that is not meeting the needs of communities. This is evident in major service delivery failures, civil unrest, ongoing economic exclusion and tender entrepreneurship.

The call is for metros and the country to be bolder, more creative and outcomes-focused in recognition of the urgency and desperate necessity to leverage all our public sector resources behind economic recovery and inclusive growth.

Just imagine for a moment what could happen if the metros and secondary cities took Barcelona's lead and went to the market asking for solutions to service delivery challenges as opposed to recycling tired and worn tender specifications.

Just imagine if our collective public sector spend was outcomes- as opposed to compliance-driven and citizen- as opposed to bureaucracy-focused.

Just imagine…

# TRAIN A TRAINER FOR DEMAND MANAGEMENT

By Phale Naake, Director: Strategic Procurement - Government Travel Services

**Demand Management is the first element of the SCM function and is a cross-functional exercise that brings the SCM practitioner closer to the end user, ensuring that value for money is achieved.**

The keys to successfully implement an effective Demand Management System in the municipalities requires the development of a strategic planning process steered by competent leadership, well trained Supply Chain Management (SCM) practitioners and SCM role players that are able to locate, drive and monitor compliance to enable sound SCM process with detailed analysis of goods, works and services required to achieve service delivery objectives.

The Office of the Chief Procurement Officer (OCPO) through the National Treasury Capacity Building PINK Programme identified Demand Management in the municipalities as an area of priority essential for the improvement of SCM performance. To this end, the OCPO through PINK support contracted a service provider to develop a Demand Management Framework and implementation toolkit for the municipalities. The Train A Trainer on the Demand Management Framework and implementation toolkit was scheduled for two sessions over a two-day period from the 14th to the 17th February.

Attendees from the PINK municipalities, Provincial Treasuries of Free-State, Mpumalanga and the National Treasury's divisions of OCPO, Capacity Building, IGR Infrastructure and Knowledge Management were all coached on the implementation of the Demand Management Framework and the practical execution of the toolkits.

The toolkits place major emphasis on the Municipal Demand Management Standard Operating Procedure, Governance and Organisational Structure Reporting.

The major benefits of the Demand Management Framework and Implementations tools are as follows;

1. The toolkits are aligned to National Treasury Capacity Development Strategy (NT CDS) strategic framework and its 4 capacity development pillars.
2. They incorporate a 5-year phased implementation plan.
3. Easy to implement with structured and user-friendly SOP, toolkits and templates providing adequate guidance to SCM practitioners and SCM role players.
4. Places emphasis on importance of procurement planning and the need to integrate into strategic planning process.
5. Encourages collaboration of Local Economic Development strategies and incorporate these into SCM policies and procedures.
6. Supported by diagnostic analysis.
7. Material adapted and simplified for use on an elementary level.
8. All material supported by conceptual designs (pictures).
9. Holistic solution considering not only application, but also relevant governance structures and its TOR's, mandates and membership requirements.
10. Discussion paper on conceptual model for integrated district demand managements solutions and sourcing strategies.

The strategic objectives compelling the application of the Train A Trainer are based on the Capacity Development Strategy's four pillars covering Institutional, Organisational, Individual and Stakeholder Capacity Development within the governance structures of the Demand Management Framework. Demand Management is an important function in the procurement process because it creates an environment and a culture for compliance, transparency and opportunities for modifications where failures exist. The Demand Management process dispenses accountability and responsibility to public procurement officials.

Through the strategic planning process PINK municipalities and provincial treasuries are guided on the importance of performing due diligence on key structural SCM decisions for inclusion in the everyday procurement activities. Director for SCM Capacity Building and Professionalisation at the National Treasury Office Accountant General: Jeff Hlongwane says, "The design of the framework of the toolkit is impressive because it will enhance the Demand Management and SCM function. Municipalities and Provincial Treasuries will benefit from this exercise because the procurement process will be better managed. The toolkits take on a practical approach in performing Needs Analysis, Costing and Budgeting, which proved to be very useful."

The design of the Integrated District Demand Management Model is another element of the framework under review for future implementation aimed at encouraging municipalities to collaborate in the districts to promote economies of scale as a response to service delivery deficiencies. The Integrated District Development Model intends to narrow the distance between people

## Through the strategic planning process PINK municipalities and provincial treasuries are guided on the importance of performing due diligence on key structural SCM decisions for inclusion in the everyday procurement activities

and government using practical inter-governmental mechanism to budget and implement plans and strategically source resources jointly in the municipalities.

The implementation strategy of the model enables the facilitation of consolidated bid committee process and procurement process. Hlongwane adds, "The incorporation of a Demand Management Committee is highly innovative. At present it is not standard practice. This type of forward thinking will benefit the municipalities in the long run. The use of historical information will also be helpful in the monitoring and evaluation of Demand Management. The framework is comprehensive, practical and useful in collating Demand Analysis reports. It will be worth aligning Demand Management toolkits to other SCM processes such as Acquisition Management, Contracts Management, Logistics Management, Bid Committees, SCM Organisational Structure to further enhance the holistic understanding of the procurement process. Officials will be better equipped in the execution of the toolkits when using real data from the entities.

It is also expected that the toolkits will improve the job descriptions of individual officials which will contribute to positive procurement and audit outcomes." Moreover, the framework's principal target is to create an enabling environment for officials to meet SCM policy regulations to address irregular, fruitless and wasteful expenditure within the municipalities impeding on the provision of basic services due to insufficiently developed procurement practices.

# ANALYST DRIVEN BY BELIEF IN PARTNERSHIPS AND STRONG LEADERSHIP

A passion for the development of Africa into a self-sustaining continent in which everyone has access to quality basic services is one of the driving forces behind Elda Galeka, Senior Financial Analyst in the Capacity Building Chief Directorate in the National Treasury, Office of the Accountant-General.

**In her position, Elda is responsible for supporting the implementation, monitoring and evaluation of the Capacity Development Strategy for Financial Management.**

Her primary focus is supporting efforts in resource mobilisation from local and international development partners geared towards the developmental agenda of South Africa with a specific focus on public financial management improvement for better service delivery. She supports the implementation of various development programmes funded by various development partners such as the European Union (EU), State Secretariat for Economic Affairs (SECO), African Development Bank (AfdB), Japan International Cooperation Agency (JICA) among others. She plays a pivotal role in ensuring compliance with governance accountabilities to ensure all relevant legal and statutory requirements are met.

She is also responsible for the managements of financial resources of the Donor Mobilisation Unit by ensuring transparency and accountability in the reporting process.

Elda joined the National Treasury in 2012 and holds a Master's degree in Public Management from the University of South Africa (UNISA).

In addition to her passion for Africa's development, Elda believes that ongoing collaborative partnerships, prudent financial management and strong leadership can go a long way in defining an agenda that meet the needs of the people and puts national interests above personal interests.

# EAGLE EYE OF PROCUREMENT PRACTITIONER BRINGS SCM SUCCESS FOR PINK

The many rules and regulations of supply chain management (SCM) make it a high-risk area that, if not correctly executed, can lead to findings of fruitless and wasteful spending, if not fraud and corruption.

**PINK is funded by the Swiss State Secretariat for Economic Affairs (SECO) for the period 2018-2023. Its KRAs are:**

- **More effective supply chain management at local government (LG) level;**
- **Enhanced infrastructure management at LG level; and**
- **Knowledge management and P2P learning.**

Procurement of goods and services is a critical component of the National Treasury Procurement Infrastructure and Knowledge Management (PINK) Capacity Development Programme. With the other functions such as administration and financial management that she performs, Thabisa Myolwa administers the procurement of the PINK programme, and is justifiably proud that, under her eagle eye, the programme has to date procured up to R50 million without any adverse outcomes.

She explains that procurement is the backbone of every programme and as such carries lots of risk. Clean procurement is also essential for a donor-funded programme such as the PINK Programme funded by the Swiss State Secretariat for Economic Affairs (SECO). To date the programme has not received any negative audit findings or had any contract awards that have been subjected to litigations.

Adding to the uniqueness of this programme is the fact that it follows the Swiss Government's procurement laws.

This means that not only has she had to learn a different set of procurement principles, but she is frequently called on to explain why procurement for PINK is done differently from that of South Africa.

As part of executing her day to day activities, Thabisa has to develop and maintain positive working relationships with the many stakeholders involved in the project, including SECO, the implementing agent Ecorys, National Treasury project owners, Provincial and eight pilot Municipalities that are supported by PINK.

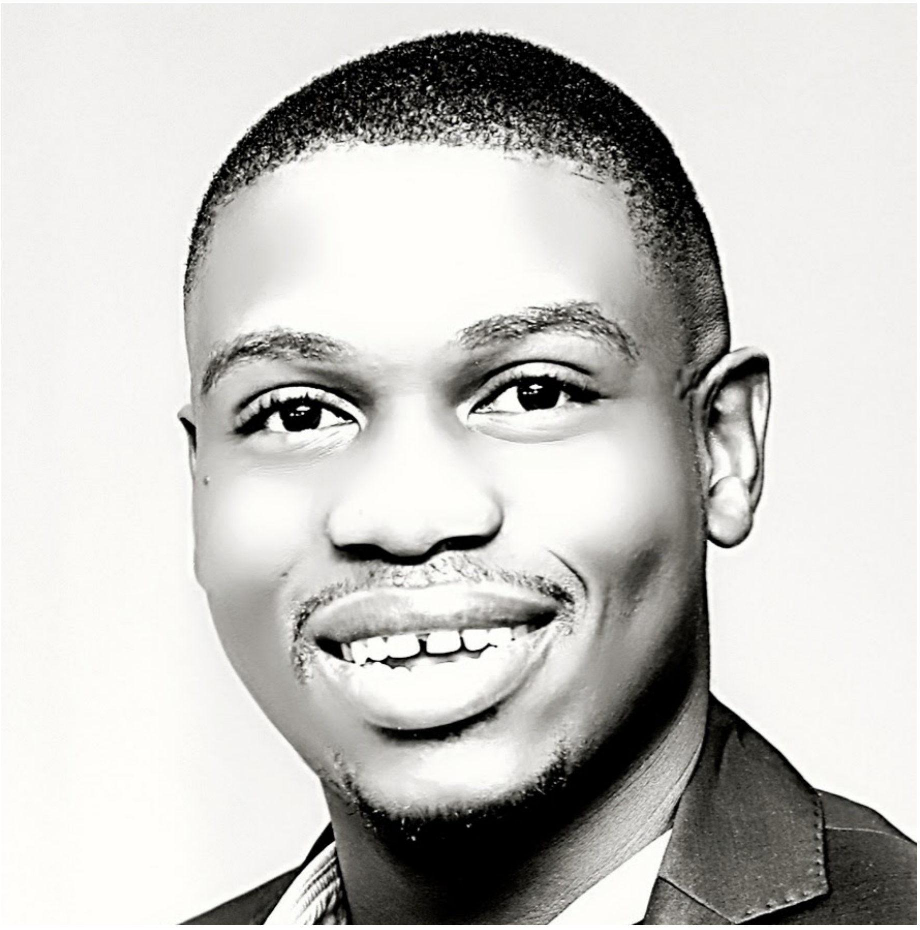
Thabisa began her work at PINK in 2018, prior to which she handled procurement and contract management for another National Treasury project, the Infrastructure Delivery Improvement Programme (IDIP).

This specialist in her field brings a great deal of experience, having worked for the Development Bank of South Africa, and in the Agriculture and Health Department of KZN. This has given her a diverse experience and assists her in extracting from a blend of experience to bring a solution to a challenge in a new space. This ability has been useful in applying unfamiliar procurement policies in a way that is readily understood by everyone.

She holds a Bachelor's degree in accounting from the University of the Free State, as well as a post Graduate Diploma in project management from the Management University of Southern Africa (MANCOSA), and is described as "a strategic planner, offering demonstrated track record and core strengths in key relationship, performance and financial management and budgeting as well as persuasive contract negotiation and management skills."

# NATIONAL TREASURY BURSARY GRADUATE SHINES AT SECO

A former National Treasury bursary holder and graduate intern is proving his worth in project management at the Swiss State Secretariat for Economic Affairs (SECO).



**Currently the programme manager at the Embassy of Switzerland under the State Secretariat for Economic Affairs (SECO), Seabelo Nyawo's functions are to oversee projects in the areas of public procurement, infrastructural development, investment management, debt management and financial sector stability.**

Seabelo's projects have a strong focus on capacity building, knowledge management, change management and sustainability. One of his big projects is the Procurement, Infrastructure, and Knowledge Management (PINK) Capacity Building Programme with the National Treasury. The programme aims to contribute to an increased cost effective, socially inclusive and sustainable service delivery at all three levels of government (national, provincial and local). To provide support to municipalities in providing the necessary public services to the citizens, the programme intends to curtail low capacity within provincial treasuries and municipalities through policies to enhance the regulatory frameworks on supply chain management (SCM) and to improve SCM regulations, knowledge management, as well as infrastructure management by implementing a local government Infrastructure Delivery Management System (IDMS).

Seabelo says: "At SECO, we aim to promote economically and socially sustainable growth that will create new jobs and improve the standard of living of citizens. As such, as the PINK programme lies at the heart of service delivery and supporting municipalities to enhance collaboration between the government spheres, I believe that this is a great programme ever incepted. I also believe that the results will speak for themselves. While more still needs to be the done within the programme, there are great signs of sustainability and growth both for the programme and the South African government as a whole."

Project management is exciting but can get very stressful at times. To distress, Seabelo usually spends time with family and listens to golden oldies music suggested by his SECO colleagues such as the Beatles and ABBA.

Seabelo currently holds a Master's Degree in Economics from the University of Pretoria.

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