Western Cape Government

Strategic Plan 2025/26 - 2029/30

Provincial Treasury

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2025/26 - 2029/30

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Executive Authority Statement

A TREASURY YOU CAN TRUST – AN ENABLER AND RELIABLE PARTNER

Ms Deidré Baartman
Minister of Finance: Provincial Treasury

The Western Cape Provincial Treasury has built a strong reputation as a Treasury that can be trusted - one that upholds **good governance, fiscal discipline, and financial sustainability**. Over the years, we have achieved **11 consecutive clean audits**, established ourselves as a key enabler for **provincial departments and municipalities**, and become a recognised partner in **national and interprovincial financial consultations**.

But once you have laid the foundation of **good governance**, mastered the **complexities of compliance**, and refined **processes for responsible expenditure** - what comes next?

This **Strategic Plan 2025 - 2030** marks a **turning point** in how we approach provincial finances. While we remain committed to **efficient spending, fiscal responsibility, and evidence-based decision-making**, we recognise that **expenditure discipline alone is no longer enough**.

A CHANGING FISCAL LANDSCAPE

The Western Cape faces complex challenges, including fiscal constraints, climate-related risks, and growing socio-economic disparities.

As our **provincial population grows at a faster rate** than our **GDP growth**, increase in **employment**, and **gains** in social indicators such as the **Gini coefficient and Human Development Index (HDI)**, we can no longer rely solely on cost-cutting measures and optimising allocations.

Currently, **95% of the Western Cape's provincial budget** stems from **national transfers** (the **equitable share and conditional grants)**. This means that **any external national shock has a direct impact on service delivery for the people of our province**. If we do not actively grow our own economy to create jobs and expand the **tax base**, the **resources available for critical frontline services will continue to shrink**. A **thriving middle class** is essential to sustaining a **resilient and inclusive economy** - one that can lift people out of poverty and restore dignity to communities.

A WORLD-CLASS TREASURY

Historically, the Western Cape Provincial Treasury has excelled at **managing expenditure efficiently**, ensuring **fairness**, **value-for-money and instilling trust**.

Our province continues **delivering more with less - and now, for more people** than ever before.

Yet, the time has come to evolve. The next phase of our strategy demands an urgent shift in focus - from being **expenditure-centric to revenue-driven**, **benchmarking ourselves against leading global treasuries.**

Now, we need to **broaden our vision** and **innovate beyond traditional fiscal management**. To remain a Treasury that is **trusted, forward-thinking, and globally competitive**, we will build on our **constitutional mandate with a renewed focus on innovation** - striving for **excellence in public finance**.

STRATEGIC PRIORITIES 2025 - 2030

This **Strategic Plan 2025 - 2030** serves as a blueprint for ensuring fiscal sustainability, responsible resource allocation, and effective service delivery in the province.

The policy priorities are aligned with:

- The National Development Plan (NDP);
- The Medium-Term Development Plan (MTDP); and
- The Provincial Strategic Plan (PSP 2025 - 2030).

In response, Provincial Treasury will play a leading role in developing innovative financial solutions, enhancing procurement efficiency, and strengthening governance structures at both the provincial and municipal levels. By embedding transparency, accountability, and value-for-money principles, we ensure that our policies and interventions create meaningful impact and promote inclusive growth.

MINISTERIAL PRIORITIES

To achieve this vision, our **Ministerial Priorities** will focus on –

- **Fairness** - Advocating for the Western Cape residents' **Fair Share** of the national budget;
- **Value-for-Money** - Making it easy to do business with government;
- **Innovation** - Diversification of Revenue by exploring **alternative and blended financing models; and**
- **Trust** - Understanding how government spends your money.

This **Strategic Plan 2025 - 2030** sets the course for a **financially resilient Western Cape**, one that is less dependent on national funding and more focused on **stimulating economic growth for job creation through the Provincial Treasury as an Enabler and Reliable Partner.**

I fully endorse this **Strategic Plan** and commit to its **effective implementation** in alignment with the Provincial Treasury's constitutional mandate. Together, we will **redefine what is possible for a provincial treasury - both nationally and globally**.

DEIDRÉ BAARTMAN
MINISTER OF FINANCE

Accounting Officer Statement

Ms Julinda Gantana
Accounting Officer:
Provincial Treasury

PT is entrusted with the responsibility of ensuring fiscal sustainability, sound financial governance, and strategic resource allocation to support effective service delivery across the Western Cape. As we navigate an increasingly complex economic and fiscal environment, this Strategic Plan (2025/26 - 2029/30) outlines the priorities and interventions that will enable us to fulfil this mandate.

PT's approach is shaped by the National Development Plan (NDP), the Medium-Term Development Plan (MTDP), and the Provincial Strategic Plan (PSP 2025 - 2030), with a clear focus on enhancing economic resilience, strengthening financial oversight, and fostering an accountable and transparent governance framework.

Over the past five years, the Western Cape Government (WCG) has consistently demonstrated financial prudence, achieving clean audits, strengthening municipal financial management, and improving revenue optimisation. However, as highlighted in the situational analysis, fiscal constraints, evolving service delivery demands, and national regulatory changes require us to innovate, adapt, and build capacity to sustain progress.

In response, this Strategic Plan is structured around four key strategic priorities, focus areas and levers:

1. Integrated Provincial Governance and Effective Local Governance - Strengthening fiscal oversight and governance coordination to support effective service delivery.

2. Efficient Infrastructure Investment - Driving resource-efficient planning to enhance economic growth and public sector investment.

3. Strategic Supply Chain Management - Improving procurement processes and financial management to ensure value-for-money and service efficiency.

4. Digital Transformation & Talent Management - Leveraging knowledge and technology and developing institutional capacity to improve financial governance.

The Western Cape is facing growing socio-economic disparities, population pressures, and infrastructure challenges, all of which require an evidence-based, risk-informed, and impact-driven financial strategy. In this context, PT remains steadfast in its commitment to governance excellence, public accountability, and innovation to ensure efficient service delivery, economic growth, and long-term fiscal sustainability.

As Accounting Officer, I am committed to ensuring that PT remains an enabler and reliable partner in achieving the WCG's strategic priorities. Through prudent financial management, strengthened institutional capacity, and strategic partnerships, we will continue to drive sound governance and impactful service delivery for the benefit of all residents of the Western Cape.

MS JULINDA GANTANA
ACCOUNTING OFFICER: PROVINCIAL TREASURY

Official Sign-Off

It is hereby certified that this Strategic Plan:

- Was developed by the management of the Western Cape Provincial Treasury under the guidance of Minister Deidre Baartman.
- Takes into account all the relevant policies, legislation and other mandates for which the Western Cape Provincial Treasury is responsible.
- Accurately reflects the impact and outcomes which the Western Cape Provincial Treasury will endeavour to achieve over the period 2025/26 - 2029/30; and is in line with the Strategic Priorities and Principles of the Western Cape Government.

Ms N Ismail **Director: Strategic and Operational Management Support**	**Signature**
Ms A Smit **Chief Financial Officer**	**Signature**
Ms N Ebrahim **Acting Chief Director: Asset Management**	**Signature**
Ms M van Niekerk **Acting Chief Director:** **Financial Governance and Accounting**	**Signature**
Mr SR Kenyon **Acting Deputy Director-General:** **Fiscal and Economic Services**	**Signature**
Mr I Smith **Acting Deputy Director-General:** **Governance and Asset Management**	**Signature**
Ms J Gantana **Accounting Officer**	**Signature**

APPROVED BY

Ms D Baartman **Executive Authority**	**Signature**

Contents

MANDATE

PART A

PART A: OUR MANDATE

1. Relevant legislative and policy mandates

1.1 Constitutional mandate

Chapter 13 of the Constitution of the Republic of South Africa, 1996 (Act 108 of 1996) outlines the general financial mandate applicable to the national, provincial and local spheres of government.

1.2 Legislative and Policy mandates

PT's legislative mandate is derived from various national and provincial laws, including:

Legislative mandate

1	Public Finance Management Act, 1999 (Act 1 of 1999) (PFMA)
2	Municipal Finance Management Act, 2003 (Act 56 of 2003)
3	Annual Division of Revenue Act
4	Financial Management of Parliament and Provincial Legislatures Act, 2009 (Act No. 10 of 2009)
5	Government Immoveable Asset Management Act, 2007 (Act 19 of 2007)
6	Intergovernmental Fiscal Relations Act, 1997 (Act 97 of 1997)
7	Intergovernmental Relations Framework Act, 2005 (Act 13 of 2005)
8	Public Audit Act, 2004 (Act 25 of 2004) as amended
9	Preferential Procurement Policy Framework Act, 2000 (Act 5 of 2000)
10	Provincial Tax Regulation Process Act, 2001 (Act 53 of 2001)
11	Public Service Act, 1994 (Act 103 of 1994) as amended
12	Spatial Planning and Land Use Management (SPLUMA) Act of 2013
13	Annual Western Cape Appropriation Act
14	Annual Western Cape Additional Adjustments Appropriation Act(s)
15	Western Cape Direct Charges Act, 2000 (Act 6 of 2000) as amended
16	Western Cape Gambling and Racing Act, 1996 (Act 4 of 1996) as amended
17	Promotion of Administrative Justice Act, 2000 (Act 3 of 2000) ("PAJA")

Detailed explanations of these legislative mandates are provided in Annexure B.

PT's policy mandate is guided by several national and international frameworks, including:

Policy mandates

1	2030 Agenda for Sustainable Development (Sustainable Development Goals)
2	Africa Agenda 2063 Goals
3	Budget Prioritisation Framework
4	National Evaluation Policy Framework (2011)
5	Policy Framework for the Government-Wide Monitoring and Evaluation System (2005)
6	Revised Framework for Strategic Plans and APPs (2019)
7	Human Resource Development `Strategy of South Africa (2010 – 2030)

Detailed explanations of these policy mandates are provided in Annexure B.

2. Institutional policies and strategies governing the five-year planning period

PT's work is primarily guided by the following institutional policies and strategies:

1	National Development Plan 2030 (NDP)
2	National Development Plan Five-Year Implementation Plan
3	Medium Term Development Plan 2024 - 2029
4	Spatial Development Frameworks
5	Provincial Strategic Plan 2025 - 2030 (PSP)
6	OneCape2040
7	Gender Responsive Planning, Budgeting, Monitoring, Evaluation and Auditing (GRPBMEA) Framework
8.	Growth for Jobs Strategy

Detailed explanations of these policies and strategies are provided in Annexure B.

Additionally, PT will drive the development of the following institutional strategies and policies:

- Accounting Officer System in terms of section 38(1)(a)(iii) of the PFMA

3. Overview of the MTDP 2024 -2029

The Medium-Term Development Plan (MTDP) 2024 - 2029 serves as the five-year strategic plan for South Africa's 7th Administration under the Government of National Unity (GNU), established following the 29 May 2024 general elections. It functions as the implementation framework for the National Development Plan (NDP): Vision 2030, ensuring alignment with national goals while emphasising economic growth and development outcomes.

The MTDP replaces the Medium-Term Strategic Framework (MTSF) and prioritises fewer, high-impact interventions to achieve measurable results. Approved by Cabinet Lekgotla on 29 January 2025, the plan is structured around three core strategic priorities:

1. Inclusive Growth and Job Creation (Apex priority) - driving economic interventions across all spheres of government.
2. Reducing Poverty and the High Cost of Living - ensuring social protection and economic inclusion.
3. Building a Capable, Ethical and Developmental State - enhancing governance, law and order, and enabling infrastructure.

The WCG aligns its strategies with the MTDP priorities while maintaining its own provincial mandates through the Provincial Strategic Plan (PSP) and the Provincial Strategic Implementation Plan (PSIP).

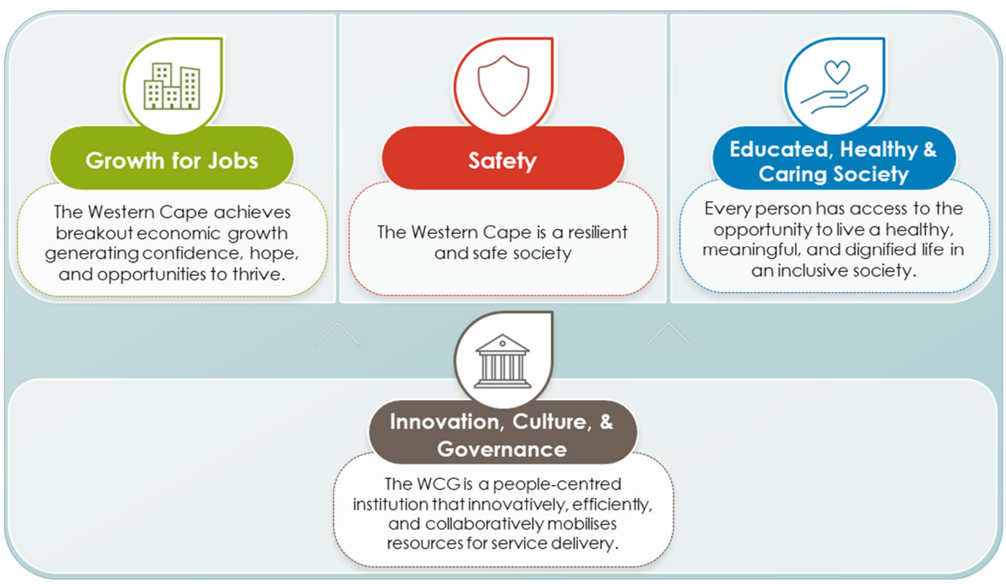
- Economic Growth and Job Creation: The WCG supports inclusive growth through economic policies, investment attraction, skills development, and infrastructure projects.
- Poverty Reduction and Social Interventions: The WCG's social development programmes, health initiatives, and education reforms align with the national objective to reduce poverty and the cost of living.

- Building a Capable State: The WCG's governance innovation, service delivery efficiency, and regulatory frameworks support the national goal of strengthening institutional capacity and ethical leadership.

3.1 Provincial Strategic Plan 2025 - 2030

The Provincial Strategic Plan (PSP) 2025 - 2030 outlines the WCG's strategic priorities and goals for the next five years. It serves as an overarching framework for government action, focusing on people-centred outcomes that drive meaningful change for residents.

Overview of Provincial Strategic Plan 2025 - 2030



Provincial Portfolios

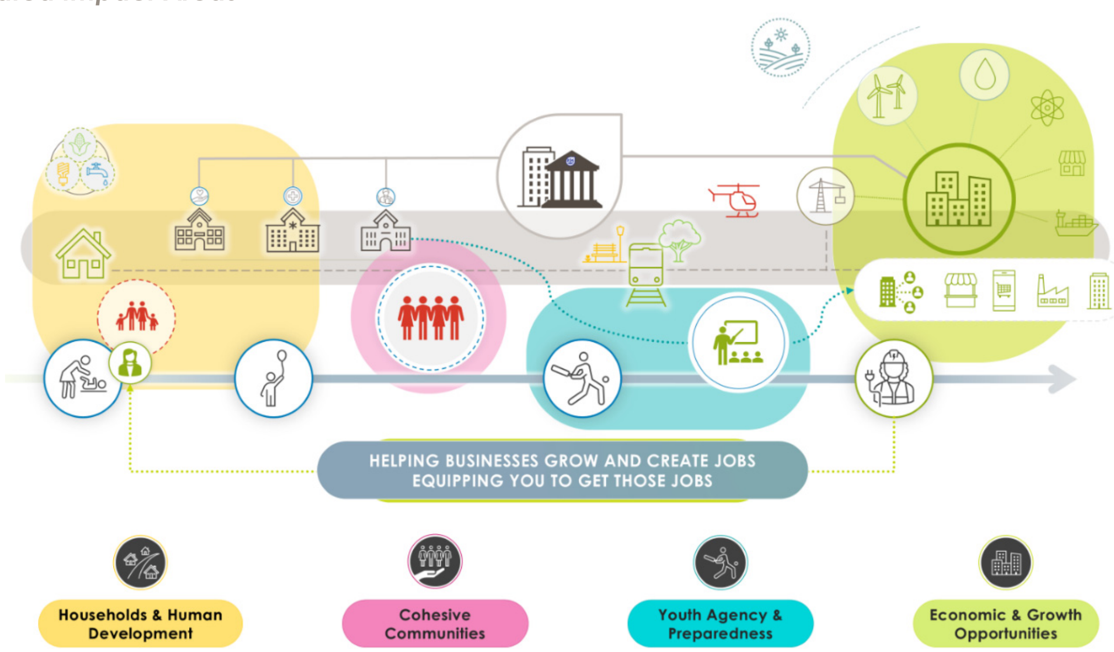
The implementation of the PSP is driven by four Provincial Portfolios. These portfolios are clusters of departments that provide strategic direction and coordinate efforts to implement programmes aligned with the WCG's key priorities. These priorities span economic, safety, social, and institutional policy domains.

Each portfolio monitors and steers high-priority projects and programmes, ensuring a cohesive and coordinated approach to achieving shared outcomes. Departments contribute to one or more portfolios by implementing targeted interventions that support the intended impact of each portfolio and ensuring strengthening resilience and creating a safe and secure communities; establishing the a-course and systems approach. This ensures that policies and programmes consider the needs and responsibilities of residents from childhood to old age, enabling government services to be structured accordingly.

The four strategic portfolios are:

Growth for Jobs	The Western Cape achieves breakout economic growth generating confidence, hope, and opportunities to thrive.
Educated, Healthy, and Caring Society	Every person has access to the opportunity to live a healthy, meaningful, and dignified life in an inclusive society.
Safety	The Western Cape is a resilient and safe society.
Innovation, Culture, and Governance	The WCG is a people-centred institution that innovatively, efficiently, and collaboratively mobilises resources for service delivery.

Integrated Impact Areas



To maximise the effectiveness of government interventions, the PSP follows a life course and systems approach. This ensures that policies and programmes consider the needs and responsibilities of residents from childhood to old age, ensuring government services to be structured accordingly.

The PSP promotes an integrated approach, where departments and entities work together towards the Integrated Impact outlined for each of the four life-course areas.

These integrated impact areas are:

Households and Human Development	Creating safe, healthy environments that promote lifelong development and self-sufficiency
Cohesive Communities	Strengthening social ties to build safe, caring, and resilient communities.
Youth Agency & Preparedness	Empowering young people with the skills and opportunities to participate in society, access economic opportunities, and continue learning.
Economic & Growth Opportunities	Expanding economic opportunities and fostering confidence, hope, and prosperity.

In addition, two transversal areas address broader structural and environmental factors that shape service delivery and enable people across all life stages:

Resource Resilience	Creating safe, healthy environments that promote lifelong development and self-sufficiency.
Spatial Transformation, Infrastructure, and Mobility	Strengthening social ties to build safe, caring, and resilient communities.

4. Relevant court rulings

The following court rulings impact PT during the 2025 – 2030 Strategic Plan period. These rulings have significant implications for operations and service delivery across the Province:

Agribusiness NPC v Minister of Finance

In Agribusiness NPC v Minister of Finance (1050/2019) [2020] ZASC 140, the Supreme Court of Appeal (SCA) held that the Minister's promulgation of procurement regulations, specifically Regulation 3(b), Regulation 4, and regulation 9, was unlawful. These regulations related to pre-qualification criteria for tenders and subcontracting conditions.

The SCA declared the entire set of Procurement Regulations invalid, as the Minister had exceeded the regulatory powers granted under Section 5 of the Procurement Act and Section 217 of the Constitution. This declaration of invalidity was suspended for 12 months, ending on 2 November 2021.

As a result, organs of state are now required, in terms of Section 217(2) of the Constitution, to ensure that procurement processes adhere to the principles of fairness, equitability, transparency, competitiveness, and cost-effectiveness.

This ruling necessitates that all government departments establish their own preferential procurement policies in accordance with the Preferential Procurement Policy Framework Act, 2000 (Act 5 of 2000). To address these regulatory changes, Cabinet Minute 544 of 2022 initiated a technical review for the Province, leading to the establishment of workgroups to develop a value-driven procurement system. PT is fully aligned with this approach.

H & I Civil & Building (Pty) Ltd and Another v City of Cape Town and Others (59/24) [2024] ZAWCHC 329 (18 October 2024):

This case reaffirmed the City of Cape Town's preferential procurement scoring system, which promotes economic transformation through procurement policies. The Western Cape High Court ruled that the City's system, which allocates preference points based on ownership by historically disadvantaged groups - is lawful, rational, and aligned with constitutional and legislative mandates, including Broad-Based Black Economic Empowerment (B-BBEE).

This decision upholds procurement as a tool for promoting inclusivity and addressing historical inequalities.

Sun West International (PTY) Ltd & Worcester Casino (PTY) Ltd vs Western Cape Gambling and Racing Board & Provincial Minister of Finance (Western Cape):

A casino operator applied for a Declaratory Order in the Western Cape High Court confirming, amongst other things, that Free Play credits do not constitute a "drop" for the purpose of computing adjusted gross revenue and do not form part of the taxable revenue under Section 64 of the Act, read with Schedule III, citing the Western Cape Gambling and Racing Board ("the Board") and the Provincial Minister for Finance, Western Cape, as Respondents. Furthermore, the Applicant sought that the Court direct, should it determine that the Applicants have indeed paid taxes that are not due based on the legal argument before the Court, any overpayment of taxes to be refunded or set off against the Applicants' future tax liabilities. Judgment was delivered on 29 April 2020 in favour of the Applicant, with the Court holding that Free Play does not constitute part of the "drop" for purposes of computing adjusted gross revenue, and does not form part of taxable revenue under the terms of Section 64 of the Act, read with Schedule III. The Board was ordered to set off the overpaid taxes against the Applicant's future tax liabilities accruing in terms of Section 64 of the Act. The Board and the Minister were granted leave to appeal to the SCA, and judgment was granted in favour of the Board. The Applicants filed a Notice of Application for Leave to Appeal to the Constitutional Court, which was granted. The matter was argued in Court on 4 February 2025, and the Board and the Provincial Minister for Finance are awaiting judgment.

Garden Route Casino (Pty) Ltd, Tsogo Sun Caledon (Pty) Ltd and West Coast Leisure (Pty) Ltd v Premier of the Western Cape et al, Case No. 24453/18

The Applicant applied for a Declaratory Order declaring, amongst other things, certain paragraphs of the Western Cape Gambling and Racing Policy Determinations, 1997, *ultra vires*, invalid and of no force and effect and that the Board was competent to consider and determine an application under section 41(2) of the Act for a casino operator licence to be amended to permit the holder of the licence to perform its licensed activities in the Cape Metropole. The Court delivered judgment on 2 July 2021and set aside clause 1.1(b) of the Policy Determinations, which introduced the regional exclusivity for the five casinos in the Province, as invalid and of no force and effect. The Court further held that clauses 1.1 (c) and 1.1 (d) of the Policy Determinations were no longer operative due to the effluxion of time and that the Board was not bound by therm. Furthermore, the Court confirmed that the Board was competent to consider an application under section 41(2) of the Act and directed the Board to consider an application brought by one of the applicants in terms of section 41(2) of the Act.

5. Changes in Legislation affecting PT Mandate

Public Procurement Act, 2024 (Act 28 of 2024)

On 13 August 2024, National Treasury issued a statement confirming that the Public Procurement Act, 2024 (Act No. 28 of 2024) was approved on 23 July 2024, but has not yet come into force. The Act will be implemented in phases via proclamations in the Government Gazette, allowing for different dates for different categories of procuring institutions. Certain sections, like the repeal of the Preferential Procurement Policy Framework Act (PPPFA), will take effect with specific regulations. These regulations, which require consultations and parliamentary review, are essential before key provisions can be implemented. Until then, the current procurement framework under existing laws remains in place.

The WCG has raised serious constitutional concerns about this Act, 2024 (Act 28 of 2024). Despite multiple urgent requests for engagement, neither the National Treasury (NT) nor Parliament have sufficiently addressed the following key issues:

- Constitutional Flaws in Legislative Process: The WCG highlights that material changes were made to the Bill without adequate public participation, contravening Section 59 of the Constitution. This failure could undermine transparency and inclusivity in legislative processes.
- Centralisation of Procurement: The Act establishes the national Public Procurement Office (PPO), issuing binding instructions that undermine provincial and local government autonomy under Section 217 of the Constitution, which grants organs of state the authority to develop their own procurement policies.
- Preferential Procurement Overreach: The Act imposes mandatory preferential procurement measures, overriding the constitutional discretion of organs of state to design policies suited to their specific needs. This centralisation is seen as an overreach by the national government, diminishing local decision-making capacity.
- Economic and Financial Risks: The WCG argues that the Act's implementation could significantly undermine provincial and municipal finances, exacerbating fiscal challenges without a proper socio-economic analysis. In the current economic climate, enforcing these measures could worsen the financial strain on already struggling institutions.
- Call for Consultation: The WCG, along with other legal and governance experts, continues to request urgent consultation with the NT and other stakeholders to resolve these issues. Failure to address the constitutional concerns before implementing the Act, particularly the draft subordinate legislation, could lead to legal challenges, potentially delaying procurement reform.

If these constitutional concerns remain unaddressed, the WCG may pursue legal action to challenge the Act's constitutionality before its implementation.

Western Cape Gambling and Racing Act, 1996 (Act 4 of 1996) as amended

This Act provides regulatory prescripts to support the Member of the Executive Council (MEC) responsible for the Act in ensuring sound financial administration by the Western Cape Gambling and Racing Board (WCGRB) and regulates gambling activities in the Western Cape. The Act will be amended through the introduction of the 20th Amendment Gambling and Racing Bill/Act. A Green Paper and White Paper will be developed with the aim of overhauling the principal act.

Public and Municipal Finance Management Act

Towards the conclusion of the previous administration, significant progress was made in updating the PFMA and the Municipal Finance Management Act (MFMA). These updates, now at an advanced stage of completion, are poised to introduce substantial changes that will have a far-reaching impact on the operations of the PT over the next five years.

The anticipated amendments aim to strengthen financial governance by tightening controls and enhancing accountability across all spheres of government. These changes are expected to address existing gaps in financial management practices, ensuring greater transparency, efficiency, and compliance with financial norms and standards. Additionally, the updates will grant treasuries expanded administrative powers, enabling them to play a more proactive and authoritative role in overseeing financial management and resource allocation. PT will actively participate in the consultation processes on the legislation to help to strengthen these reforms.

Once the amendments are assented to by the President, PT will carefully unpack and implement the changes, ensuring alignment with its strategic objectives and operational frameworks. These reforms will not only reinforce PT's mandate to drive sound financial governance but also position it as a more agile and responsive enabler of service delivery. By embracing these changes, PT will continue to uphold its commitment to fostering fiscal discipline, promoting accountability, and delivering value to the residents of the Western Cape.

PART B

STRATEGIC FOCUS

PART B: OUR STRATEGIC FOCUS

Our Vision

A responsive and inclusive Treasury that enables positive change in the lives of residents in the Western Cape.

Our Mission

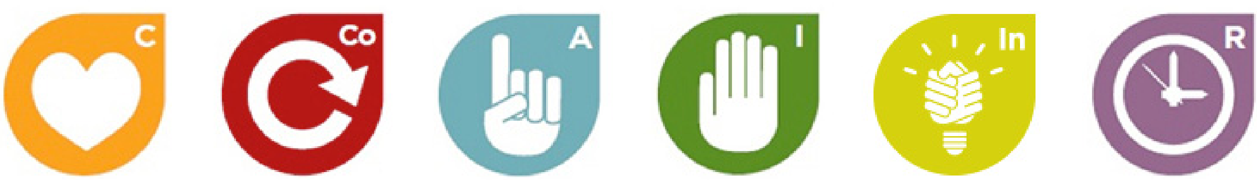
Resident-Centred Governance: Promote resident-centred governance through strategic partnerships, collaboration, and accountability.

Sustainable Service Delivery: Enable sustainable service delivery through integrated management systems and efficient resource mobilisation to enhance efficiency and value for money.

Innovation and Adaptability: Drive innovation and adaptability to improve public sector capacity, good governance, and financial stewardship.

Our Values

The core values of the Western Cape Government, to which Provincial Treasury subscribes, are as follows:



Caring | Competence | Accountability | Integrity | Innovation | Responsiveness

1. Situational Analysis

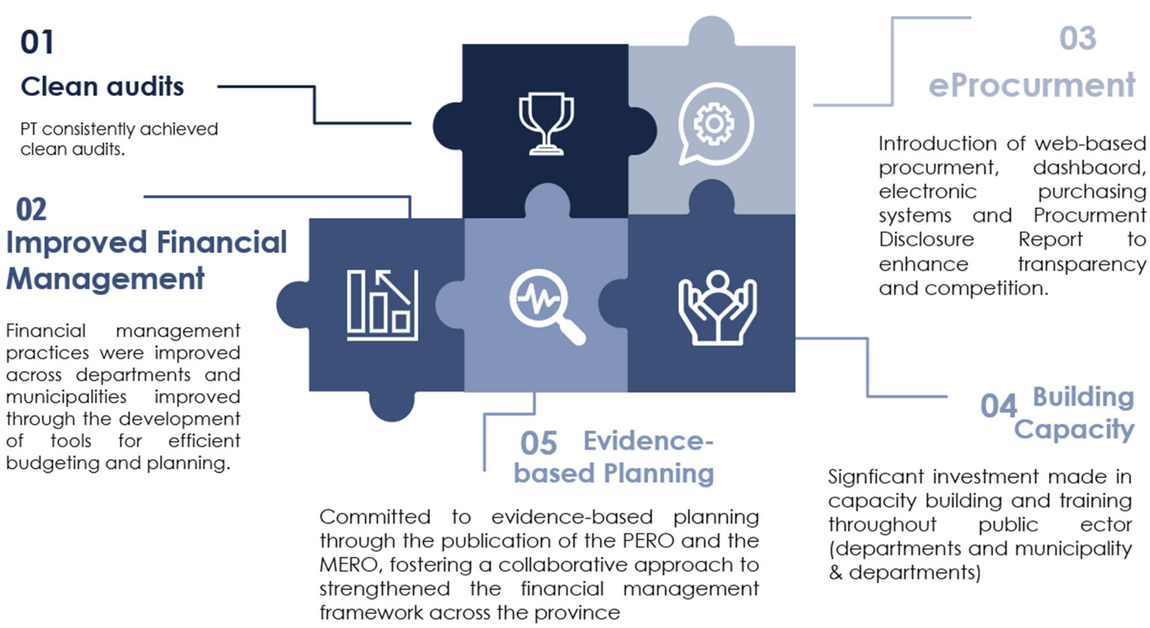
PT adopted a structured, multi-dimensional approach to develop the 2025 - 2030 strategic framework and the 2025/26 fiscal year plan. This process began with comprehensive planning workshops and engagements, establishing a foundation through a review of past performance, priority setting, and risk management. A situational analysis provided insights into both external and internal environments, leveraging tools to assess social, economic, fiscal, and demographic trends. Strategic priorities were aligned with national and provincial frameworks, including the Medium-Term Development Plan (MTDP) and the Provincial Strategic Plan, ensuring integrated and impactful outcomes.

PT remains committed to driving service delivery to unprecedented levels of excellence. Through a strategic and multi-faceted approach, PT aims to facilitate transformative change, enhancing the WCG's capacity to deliver seamless, efficient, and responsive public services. The situational analysis plays a crucial role in this endeavour, offering a comprehensive understanding of the factors shaping PT's operating landscape. By thoroughly examining prevailing trends, PT gains valuable insights to inform decision-making and strengthen its strategic direction.

Building on past successes, PT is well-positioned to navigate current and future complexities. By replicating key achievements and proactively addressing areas for improvement, PT establishes a strong foundation for sustainable progress. Its commitment to effective governance and fiscal responsibility is underscored by a risk-based approach that anticipates and mitigates potential challenges, safeguarding the financial stability and resilience of the WCG.

Through this comprehensive strategic planning process, PT is poised to elevate service delivery to new heights. With a focus on evidence-based decision-making, adaptability, and a relentless pursuit of excellence, PT is transforming how residents of the Western Cape experience public services.

Key achievements of the department



2. External Environment Analysis

2.1 Socio-economic Context

The socio-economic context of the Western Cape is deeply intertwined with both the global and national economic landscapes. Globally, the economy has demonstrated resilience, with an estimated growth of 3.2 per cent in 2024, projected to rise slightly to 3.3 per cent in 2025. However, this remains below historical averages due to high interest rates linked to rising inflation, reduced fiscal support, and geopolitical tensions.

South Africa's economic landscape remains constrained, with low growth rates and high public debt levels. In the second quarter of 2024, the South African economy expanded by 0.4 per cent primarily driven by 1.3 per cent in the finance sector. Conversely, the agricultural and transport sectors made negative contributions to growth. Structural challenges such as energy supply shortages, rising electricity costs, port and rail inefficiencies, fiscal constraints, and high interest rates continue to undermine medium-term growth prospects. Despite these challenges, the economy is projected to expand by 1.0 per cent in 2024 and 1.6 per cent in 2025. Recent positive developments in South Africa's growth outlook include improved investor sentiment and reduced long-term government borrowing costs. Key factors driving this anticipated growth include improved sentiment, lower inflation, reduced borrowing costs, better energy availability, and alleviation of rail and port disruptions.

The national budget is focused on ensuring macroeconomic stability, implementing structural reforms, and strengthening state capacity to promote growth. Since 2015/16, significant reductions allocations to national, provincial, and local governments were made to support bailouts for State-Owned Entities (SOEs) along with paying for increased borrowing. These cuts have particularly impacted infrastructure spending and essential services, leading to a substantial backlog in infrastructure maintenance across all levels of government. Debt-service costs remain a heavy burden on public finances, highlighting the importance of a disciplined fiscal approach.

In the 2023/24 fiscal year, the national government achieved its first primary budget surplus since the 2008 global financial crisis. The government's aim is to stabilise debt by 2025/26, with plans to reduce the consolidated budget deficit from 4.9 per cent of GDP in 2023/24 to 3.3 per cent in 2026/27.

Debt-service costs are expected to peak in 2025/26, consuming about one-fifth of government revenue, a greater share than what is allocated to basic education, social protection, or health.

The government's fiscal strategy aims to balance spending restraint with moderate revenue growth to sustain the social wage and critical public services. However, tax revenue is projected to be lower than previously expected, primarily due to declining corporate tax revenues from the mining sector and increased VAT refunds. Despite these setbacks, personal income tax, fuel levies, and "sin taxes" are expected to boost revenue.

Key reforms are underway to improve the performance of state-owned enterprises, such as Eskom and Transnet, as well as municipalities, under Operation Vulindlela. Efforts to encourage private sector investment in energy generation and freight rail efficiency, alongside the establishment of the National Water Resources Infrastructure Agency, are expected to enhance economic growth and improve service delivery.

South Africa's fiscal strategy focuses on stabilising the economy through disciplined management and strategic spending aimed at promoting growth and building a foundation for future prosperity.

The socio-economic landscape of the Western Cape is characterised by a blend of opportunity and challenge. As one of South Africa's most economically developed provinces, it boasts a diverse economy ranging from agriculture and tourism to advanced manufacturing and finance sectors.

The Western Cape economy has expanded by 9.1 per cent over the past decade (2014 - 2023), translating to an average annual growth rate of 0.9 per cent. The finance sector contributed the largest share of growth (0.7 percentage points), while the community services, government, transport and agriculture sectors each contributed 0.1 percentage points.

Weak logistical networks and deteriorating public transport systems have constrained economic potential. The Cape Town Port, ranked as the worst-performing port globally according to the Container Port Performance Index, has further deteriorated. Railway transport, once the backbone of public transit, has suffered from underinvestment and vandalism, with daily ridership declining from 600 000 in previous years to fewer than 50 000 by 2023, leaving key rail lines non-operational.

While the Province has shown a strong recovery from the COVID-linked recession, national structural challenges such as energy and logistics, especially at the port of Cape Town persist. - PERO 2024

Despite previous challenges, loadshedding has significantly decreased since 2024 due to improved reliability of the generation fleet. According to Eskom, sustained generation performance has led to the suspension of loadshedding. Additionally, new Geographical Information Systems (GIS) data indicates that as of May 2024, an estimated 835 MW of solar PV capacity had been installed across the Western Cape, with 220 MW registered as small-scale embedded generation (SSEG) within municipalities.

Between 2014 and 2023, the Western Cape recorded cumulative export growth of 106.9 per cent, driven primarily by the agricultural sector, which saw a 190.7 per cent increase. The manufacturing sector also experienced notable export growth of 56.7 per cent. The tourism industry has rebounded strongly following the COVID-19 pandemic, with the Western Cape experiencing substantial growth in tourism over the 2023/24 festive season. Between January 2021 and April 2024, international tourist arrivals surged by 1 058 per cent, peaking at 114 897 visitors in February 2024. Domestic tourism also grew substantially, with 3.8 million trips recorded in 2023 - an impressive 330 per cent increase from 2021. The continued expansion of Cape Town International Airport's flight routes further supports this recovery.

However, the Province still faces significant inequalities, unemployment, and persistent poverty, particularly in urban informal settlements and rural areas. With a population of approximately 7.5 million, including a growing youth demographic, targeted educational and employment initiatives remain crucial. Demand for public services continues to rise, necessitating strategic resource allocation.

As the custodian of fiscal resources, PT plays a pivotal role in ensuring efficient, equitable, and effective allocation of funds across critical sectors such as education, healthcare, and infrastructure. By prioritising evidence-based policies and strategic investments, PT aims to foster economic development, enhance service delivery, and improve the quality of life for all residents of the Western Cape.

2.2 Population Dynamics and Trends affecting Public Policy

Population dynamics in the Western Cape significantly influence economic development and public policy decisions. Factors such as population growth, age distribution, and migration patterns impact both economic performance and social development outcomes. Rapid population growth places pressure on public services and infrastructure, increasing the need for investments in healthcare, education, and housing. Policymakers must ensure efficient resource allocation to meet the demands of this growing population.

Population growth has significant implications for provincial funding and resource allocations, as the Provincial Equitable Share (PES) funding, a key source of funding for essential services, is partially influenced by population size.

The 2024 PERO indicates that between 2015 and 2024, the Western Cape's population grew by 1.241 million people or 19.6 per cent, second only to Gauteng (which grew by 3.056 million people or 23.7 per cent) followed by KwaZulu-Natal (1.337 million or 12.2 per cent). This growth trend is driven by both natural population increase and in-migration, as many view the Province as offering better job opportunities, quality service delivery, and an improved quality of life. Over the next decade, the Western Cape is projected to accommodate an additional 1.196 million people.

Net in-migration is a key driver of population growth in the Western Cape. Gauteng and Western Cape provinces received the highest number of in-migrants, while the Eastern Cape and Limpopo provinces experienced the largest outflow of migrants. The number of international migrants entering provinces was highest in Gauteng followed by the Western Cape. Between 2022 and 2026, net migration is expected to account for 51.2 per cent of the total population growth in the Western Cape. This requires careful planning, as in-migration places additional strain on urban infrastructure, exacerbates economic inequality, and presents environmental and social challenges.

Between 2013 and 2022, the number of people in the Western Cape living below the lower-bound poverty line increased, peaking at 3.7 million people in 2020. Poverty rates fluctuated during this period, with spikes in 2018 and 2020 due to the COVID-19 pandemic. Despite some decline post-2020, poverty levels remain high, ranging between 51 per cent and 53 per cent, highlighting the need for sustained and effective interventions. Income inequality has marginally improved in the Western Cape, with the Gini coefficient declining from 0.66 in 2002 to 0.59 in 2022. However, poverty and inequality remain persistent challenges, influenced by factors such as the legacy of apartheid, unemployment, wage disparities, and unequal access to education and services.

While South Africa's social protection system provides relief, structural economic challenges and governance inefficiencies continue to hinder significant progress.

Both South Africa and the Western Cape have experienced steady improvements in Human Development Index (HDI) scores over the past two decades. The Western Cape consistently outperforms the national average. However, sustaining HDI growth requires a mix of fiscal, monetary, environmental, and governance policies to ensure long-term development and human capital investment.

2.3 Background information on the demand for services

PT is strategically positioned as both an enabler and a reliable partner in responding to rising service demands. PT must navigate significant fiscal pressures due to weak economic growth, rising unemployment, and rapid population expansion. These challenges are compounded by insights from the annual PERO, which underscore the need for adaptive financial management and strategic resource allocation to meet the diverse needs of government departments and municipalities.

To address these challenges, PT emphasises collaboration with municipalities and businesses, promoting responsive financial governance and optimised resource allocation. This approach aligns with PT's commitment to being a reliable partner in service delivery. PT's financial and governance expertise is crucial in implementing data-driven solutions and adapting to evolving priorities, such as those outlined in the Provincial Strategic Plan 2025 - 2030. By leveraging digital transformation and innovative budgeting tools, PT aims to address socio-economic challenges like unemployment and an aging population, ensuring that service delivery remains impactful and sustainable.

Additionally, PT must navigate the complexities of a changing economy influenced by global trends, technological advancements, and the ongoing impacts of climate change, all of which require adaptive and forward-thinking fiscal strategies. Emphasis should be placed on sustainable development and the need for resilience in the face of economic shocks. Government assistance is required for large scale projects to ensure that micro-economic and macro-economic benefits are realised.

PT's strategic objectives must align with these emerging priorities, ensuring that fiscal policies support not only immediate economic recovery but also long-term sustainability. This includes promoting green finance, enhancing public-private partnerships, and leveraging innovative financing mechanisms to address the pressing socio-economic challenges facing the Province. By doing so, PT can position itself as a leader in driving transformative change and fostering an inclusive economy that benefits all residents of the Western Cape.

2.4 Use of spatial information to guide planning

Looking beyond traditional budgeting approaches, PT is embracing "spatial budgeting" as a cornerstone of the 2025 Medium Term Expenditure Framework (MTEF). Instead of a one-size-fits-all solution, spatial budgeting allows for tailored strategies. PT actively engages with municipalities and other agencies to understand their specific requests and then seeks to align the budget accordingly. This allows resources to be allocated efficiently, maximising the reach and spatial impact of public investments.

This data-driven and resident-centric approach perfectly aligns with PT's vision for 2030: to be an enabler and reliable partner. By actively listening to community needs - as collected by municipalities and departments - and collaborating with local stakeholders, PT empowers municipalities and departments, promoting sustainable service delivery that directly benefits residents.

Moving beyond simply allocating funds to services, spatial budgeting represents a transformative shift in resource management, ensuring services are available in the places where people live and work. It's a commitment to ensuring every rand translates into tangible improvements in the lives of Western Cape residents, paving the way for a brighter and more inclusive future.

2.5 Macro risk impacting the performance environment and mechanisms to address the challenges over the planning period

PT operates in a complex and challenging environment, marked by several macro-level risks that significantly impact its operations and fiscal management. Effectively identifying, mitigating and managing these risks is crucial to ensuring financial stability, sound governance and efficient resource allocation.

To remain responsive to the needs of residents, PT's governance approach should adopt a risk-based strategy to proactively manage provincial risks. This includes long term water security, long term energy security; safety of residents, slow economic growth at national level and specifically in the Province and failure to adequately respond to climate change.

Fiscal Constraints environment

A tight fiscal environment continues to pose challenges, with reduced national allocations stemming from wage settlements, revenue shortfalls, rising borrowing costs, and liquidity constraints. To navigate this pressure, PT actively engages with National Treasury and the Presidency at both administrative and political levels. Internally, PT categorises departments based on compensation liabilities and works closely with key departments such as Health, Education, and Social Development to develop service delivery strategies within budgetary constraints over the medium term. Additionally, limited national planning horizons and fiscal unpredictability create substantial uncertainty, requiring adaptive financial strategies to enhance provincial resilience.

PT proactively monitors and manages fiscal risks at the municipal level by implementing enhanced in-year monitoring mechanisms. Through monthly financial assessments, PT identifies at-risk municipalities and their financial vulnerabilities, enabling timely interventions and targeted guidance. This proactive oversight approach supports fiscal sustainability and reinforces accountability and transparency in municipal financial management.

The evolving landscape of supply chain management, compounded by regulatory uncertainties, introduces risks in procurement and tendering processes. The implementation of the Public Procurement Act and proposed legislative amendments, raise significant governance concerns. On 23 February 2024, the WCG submitted comments to the Select Committee on Finance and the National Council of Provinces urging reconsideration of the then Public Procurement Bill [B18B-2023] to address critical issues, including:

- Centralisation of Authority: Concerns regarding the concentration of procurement authority within a national Public Procurement Office (PPO) potentially undermining sub-national autonomy.
- Transparency and Oversight: Insufficient mechanisms to accountability, transparency and public oversight.
- Procurement and Financial Regime Disconnect: Potential disconnect between procurement processes and the financial management structures as envisaged under section 216 of the Constitution.
- Regulatory Complexity: Expansion of procurement regulation that may counteract simplification efforts.
- Local Content Provisions: Risk of delays and cost escalations in infrastructure projects due to rigid requirements.

- Dispute Resolution Process: Overly complex mechanisms that may hinder timely resolutions.
- Scope of Preferential Procurement: Overextension beyond necessary frameworks.

The WCG emphasises the need for a balanced procurement framework that ensures value for money, streamlined procedures, transparency, and effective implementation of e-Procurement integration with the financial management system. This must be achieved while safeguarding the operational efficiency of sub-national entities. PT continues to advocate for urgent consultations with National Treasury, warning that unresolved constitutional concerns could result in legal challenges, governance risks, and service delivery disruptions.

Extreme weather events place significant strain on municipal SCM units, necessitating rapid emergency procurement with limited regulatory clarity. In response, PT is actively engaging with municipalities to develop a Municipal Emergency Procurement Toolkit, aimed at ensuring efficient access to urgently required commodities, while mitigating the risk of irregular expenditure. Given the increasing frequency of climate-related emergencies, a responsive, and well-aligned procurement framework is essential for enhancing resilience, fiscal discipline, and governance effectiveness across all levels of government.

The Public Procurement Act's uniform procurement policy poses a risk to localised economic development strategies by centralising decision-making. Additionally, stringent qualification requirements for SCM practitioners have reduced the available talent pool, exacerbating capacity shortages. Many municipalities are now forced to rely on neighbouring jurisdictions for procurement support. This dynamic dilutes operational effectiveness and prolongs procurement cycles, further complicating municipal service delivery.

To address these challenges, PT is prioritising:

- Capacity-Building Initiatives: Investing in tailored training programmes to equip procurement officials with essential skills.
- Legislative Engagement: Advocating for amendments that align procurement requirements with local needs.
- Resilience-Driven Procurement Strategies: Enhancing emergency procurement frameworks to ensure responsiveness amid climate-related and fiscal challenges.

The WCG remains committed to strengthening governance, optimising procurement efficiency, and preserving provincial autonomy within the evolving regulatory environment. Through proactive engagement, strategic oversight, and investment into capacity building, PT ensures that procurement practices support sustainable service delivery, economic development, and fiscal resilience in the Western Cape.

Local Government Landscape: Key Challenges & Risks

Municipalities operate in a complex environment shaped by fiscal, economic, environmental, and governance challenges, all of which threaten their long-term financial sustainability. A major challenge is the lack of revenue diversification. Many municipalities rely heavily on a narrow set of income sources, particularly trading services income and government grants. This over-reliance makes them vulnerable to economic fluctuations and shifts in population dynamics. Furthermore, revenue collection inefficiencies continue to exacerbate financial pressures. Municipalities struggle with billing system inefficiencies, weak enforcement of financial controls, and consumer affordability constraints. To improve financial health, municipalities must enhance consumer education and engagement and strengthen enforcement measures to boost payment compliance and reduce outstanding debt.

In addition to these immediate concerns, municipalities face rising operational costs and aging infrastructure, which further strain their financial resources. Employee-related costs continue to rise at a pace that outstrips revenue growth, primarily due to collective bargaining agreements and the demand for skilled professionals. Data also reveals weaknesses in financial management practices, leading to unfunded budgets and operational inefficiencies.

Emerging risks such as rapid urbanisation, political instability, and technological shifts threaten long-term sustainability by straining infrastructure and disrupting planning efforts. Climate change adds another layer of complexity with increased extreme weather events impacting essential services. To respond effectively, municipalities need to adopt innovative financial models, diversify revenue streams, invest in sustainable practices, and strengthen governance frameworks to ensure effective service delivery and restore public trust.

PT supports municipalities in achieving financial sustainability through improved resource management, revenue enhancement, and capacity building, while also intervening when serious financial challenges arise. Efforts will also be placed on fostering inclusive economic growth by enabling investments in infrastructure like roads and energy, supporting local businesses and boosting municipal revenues.

Gambling Revenue

There has been significant growth in gambling revenue since COVID-19, particularly due to the growth in Horse Racing and Betting, the majority of which is contributed by betting on sports. The licence application process followed by the Western Cape Gambling and Racing Board is responsive and allows for bookmakers to submit applications as and when viable business opportunities arise. However, this growth could be affected if other provinces catch up with the Western Cape or if license holders shift their operations elsewhere.

2.6 Information from the political environment which may impact on the implementation of the Strategic Plan.

The socio-economic well-being of the Western Cape is deeply influenced by the political environment at the geopolitical, national, and local levels. Over the next five years, PT will need to navigate a range of governance risks and uncertainties, particularly as the 2026 local government elections approach. The increasing prevalence of hung councils and coalition governments in South Africa has introduced significant governance challenges, with implications for service delivery and fiscal management. While coalition governments promote inclusivity, they often struggle with instability, policy misalignment, and decision-making delays due to competing priorities among partners. In the Western Cape, this could disrupt municipal service delivery, infrastructure development, socio-economic programs, placing additional pressure on PT to provide oversight and support. The 2026 elections are likely to intensify these dynamics, increasing the number of municipalities governed by fragile coalitions and heightening governance instability.

At the national level, the formation of a Government of National Unity (GNU) following the 2024 elections has significant implications for governance and policy implementation. While the GNU seeks to foster collaboration and inclusivity, aligning priorities across diverse political parties presents challenges, potentially leading to policy gridlock or decision-making delays. For the Western Cape, this affects the flow of national resources, fiscal policy alignment, and the implementation of national programs critical to the Province's socio-economic development. Additionally, fiscal constraints and policy uncertainty at the national level continue to pose challenges, particularly in light of South Africa's economic stagnation and high unemployment. PT must remain vigilant in aligning its priorities with national directives while safeguarding the Province's fiscal stability and service delivery commitments.

South Africa's trade relationships and geopolitical positioning also have direct implications for the Western Cape's economy. Recent shifts in U.S. trade policy, coupled with evolving U.S. - South Africa relations, pose a risk to South Africa's continued eligibility for the African Growth and Opportunity Act (AGOA). Losing AGOA benefits could significantly impact key export sectors such as agriculture and manufacturing, which are vital to the Province's economy. The Western Cape's strong trade ties with the U.S. and European markets make it particularly vulnerable to global trade disruptions. Additionally South Africa's neutral stance on the Russia-Ukraine conflict may strain relations with Western trading partners, potentially affecting foreign investment and market access. At the same time, South Africa's role in BRICS offers trade diversification and investment opportunities but also exposes the Province to risks associated with global economic shifts and competing geopolitical interests.

2.7 Women, children, youth and people with disabilities

PT plays a pivotal role in advancing gender equality through its leadership in the Western Cape's gender-responsive budgeting (GRB) strategy. By leveraging international expertise and researching best practices, PT ensures the Province benefits from global knowledge in designing and implementing an effective GRB strategy.

To secure broad departmental buy-in, PT actively communicates GRB principles through dedicated budget circulars, integrating these principles into department-level budgeting and planning. PT also leads efforts to introduce GRB concepts to departments, fostering support for a "Whole-of-Government" approach. This collective effort aims to achieve full ratification and implementation of the Western Cape's Gender Responsive Planning, Budgeting, Monitoring, Evaluation, and Auditing Framework (GRPBMEAF). The GRPBMEAF requires commitment from all departments and stakeholders to ensure meaningful improvements in the lives of women and girls across the Province. PT actively drives departmental engagement, recognising that collaborative action is essential for tangible change.

Beyond policy, PT champions diversity and inclusion within its own workforce, emphasising gender, race, and physical ability. By continuously enhancing bursary and internship policies, PT attracts and retains a diverse workforce, fostering a culture of inclusion and fairness.

3. Internal Environmental Analysis

PT's internal focus on delivering its mandate and services is critical to executing its priorities and maintaining a leadership role in governance and service delivery. This alignment enables PT to act as an enabler and reliable partner within the provincial and municipal landscape, supporting sound fiscal management and unified service delivery standards.

3.1 Main Services

At the core of PT's functions, as outlined in the PFMA and the MFMA, is the commitment to fostering responsible fiscal and financial governance. This involves promoting efficient and effective financial resource management across the Province, encouraging sound financial practices, and supporting robust service delivery frameworks. The legislative context of section 18 of the PFMA and section 5 of the MFMA, provides for the following services:

- Researching, analysing and advising on the policy, strategy, and the management of provincial and municipal fiscal resources;
- promoting effective financial resource allocation, by providing socio-economic and policy research, analysis and advice that informs budget preparation and monitoring at both provincial and municipal levels;
- compiling credible and sustainable provincial main and adjustment budgets and guiding their efficient implementation;
- driving MFMA implementation and supporting municipalities in preparing and managing budgets to ensure sustainable local governance;
- promoting the delivery and maintenance of physical infrastructure;
- rendering client interface, data collation, data and information management and records management services to PT;
- providing policy direction and facilitating supply chain management and asset management practices;
- overseeing the implementation and transition to the Integrated Financial Management System (IFMS);
- enhancing the application of accounting standards and financial reporting within municipalities;
- driving provincial financial governance reforms, implementing accounting practices, and preparing consolidated financial statements; and
- strengthening corporate governance through risk management, internal auditing, and compliance with financial norms and standards.

Internally:

- assisting the Provincial Cabinet member with functions assigned by legislation and/or the Premier;
- providing strategic and operational management support services; and
- supporting the Accounting Officer in driving financial management within the Department.

PT faces growing demands for services in fiscal governance, public financial management, and accountability. This is driven by increased expectations for transparency, enhanced fiscal oversight, and improved efficiency in managing public resources. New policy directives, such as greater reliance on data-driven insights and evidence-based decision-making, require PT to adopt proactive financial planning and innovative financial instruments.

The increasing complexity of financial management and greater scrutiny of expenditures necessitate continuous capability improvements. In response, PT is investing in talent development, training programs, and cross-departmental coordination to strengthen its fiscal oversight capacity.

However, meeting these rising demands requires additional resources, including financial investment, skilled personnel, and upgraded technology, to sustain effective service delivery. PT's strategy focuses on balancing resource needs with available funding while exploring innovative partnerships and digital solutions to maximise impact.

3.2 Cost of Employment (CoE)

The cost of employment, accounting for 68 per cent of the total budget, highlights the significant allocation of financial resources toward salaries, wages, and employee benefits. This substantial expenditure underscores the importance of effectively managing human resources to ensure fiscal sustainability while maintaining operational efficiency. In 2023, the Department of Public Service and Administration (DPSA) issued Circular No. 49, which provided directives to assist executive authorities in managing fiscal constraints when creating and filling vacant posts. In response, PT adopted a cautious approach, identifying only critical positions for advertisement and appointment. However, this resulted in several posts remaining unfunded, leading to increased workloads for existing staff, diminished morale, and challenges in maintaining a positive departmental culture.

PT recognises that its workforce is its greatest asset and has prioritising innovation and people as central to its strategy. By investing in its employees, the department aims to enhance organisational resilience, foster innovation, and build a culture of collaboration and inclusivity. This approach not only supports the achievement of strategic goals but also underscores the Department's commitment to creating a sustainable and supportive work environment. By focusing on capacity building, well-being, innovation and motivation, PT seeks to empower its staff to thrive and contribute meaningfully to the Province's objectives, even in the face of fiscal constraints.

To address the risks associated with capacity constraints, the Department is actively evaluating mitigation strategies. These include measures to alleviate the workload on current staff, enhance productivity, and foster a positive work environment. By implementing these strategies, PT aims to reduce the strain on employees, improve morale, and sustain a high-performing team. This proactive approach ensures that the department can navigate fiscal challenges while maintaining its commitment to excellence and effectively delivering on its mandate.

Human Resources

PT is actively exploring ways to adapt and enhance its departmental structure to meet evolving demands and constraints. This process involves a re-evaluation of staffing requirements and a reshuffling of resources to optimise efficiency and productivity. While budget constraints limit the ability to expand the current structure, the department recognises the need to realign job functions and existing positions to better execute its mandate and strategic priorities. A comprehensive review of the approved funded departmental structure is underway to identify areas for improvement, ensuring the department can respond effectively to its mandate and the changing environment. This review aims to address critical gaps, such as under-capacity in certain directorates, unfunded key posts, and the need for departmental re-alignment to overcome serious capacity constraints.

Despite these efforts, several gaps and areas for improvement remain. The departmental structure is not fully responsive to the department's mandate, strategy, or the new world of work, which includes alternative working arrangements and increased automation. Capacity and financial constraints have led to employees functioning across occupational classifications and functional areas, further straining resources. Additionally, business processes may not be optimised for resident-centricity or the demands of remote work. To address these challenges, the Department is focusing on fostering collaboration, developing organisational capability, and re-aligning its structure to ensure it can perform both expected and new functions effectively. These efforts aim to create a more resilient and adaptable department capable of delivering on its service delivery commitments.

Vacancy Rates

The tables below depict the employment and vacancies per programme and salary bands as of 31 December 2024.

Table 1 Employment and vacancies by programme, 31 December 2024

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy rate	Number of employees additional to the establishment	Vacancy rate, including additional employees
Administration	67	48	28%	0	28%
Sustainable Resource Management	135	94	30%	0	30%
Asset Management	81	61	25%	0	25%
Financial Governance	53	41	23%	0	23%
Total	**336**	**244**	**27%**	**0**	**27%**

Table 2 Employment and vacancies by salary bands, 31 December 2024

Salary bands	Number of posts on approved establishment	Number of posts filled	Vacancy rate	Number of employees additional to the establishment	Vacancy rate, including additional employees
SL 1 - 2	3	2	33%	0	33%
SL 3 - 5	22	15	32%	0	32%
SL 6 - 8	57	36	37%	0	37%
SL 9 - 12	228	171	25%	0	25%
SL 13 - 16	26	20	23%	0	23%
Total	**336**	**244**	**27%**	**0**	**27%**

Employment Equity

As required by national legislation, PT is legally bound to implement the Employment Equity Act and has thus developed a new Employment Equity Plan for five years. Through a workforce profile analysis, PT assessed its demographic composition across race, gender, and disability, achieving a 97 per cent response rate and identifying one new disclosure of disability. Viewing diversity as essential to its performance, PT strives to create an inclusive, high-performing department that draws from a diverse talent pool.

PT's proactive approach to employment equity goes beyond compliance, leveraging its Human Resource Workforce Plan and Talent Management Strategy to enhance talent attraction and development. Recruitment is guided by the Employment Equity Manager, with a focus on designated groups, supported by programs like the External Bursary and internship initiatives, as well as strategic recruitment practices. Additionally, PT is fostering conversations on diversity, anti-racism, and other social dynamics, embedding these values into its cultural transformation efforts.

The status of the institution regarding compliance with the BBBEE Act

Section 13G(1) of the Broad-Based Black Economic Empowerment (B-BBEE) Amendment Act, 2013, requires all spheres of government to report on compliance with the Act in their audited annual financial statements. However, since the publication of the B-BBEE Regulations in June 2016, several administrative and procedural ambiguities remain unresolved, including:

- Hierarchy of Regulations: No clear alignment between B-BBEE Regulations and Preferential Procurement Policy Framework (PPPF) Regulations, particularly regarding which takes precedence.
- Reporting Requirements: The Preferential Procurement Regulations issued by National Treasury have not been updated to align with the B-BBEE Regulations, creating inconsistencies in reporting formats and processes.
- Certification Clarity: It remains unclear whether organs of state must obtain B-BBEE certification, whether this applies at a provincial or departmental level, and whether audited financial statements by the Auditor-General of South Africa (AGSA) suffice for compliance.

To address these issues, the Department of Trade, Industry, and Competition (dtic) and National Treasury agreed in 2020 that compliance with the disclosure requirements in the annual report guide (audited by AGSA) would satisfy the B-BBEE Act. This approach has been consistently followed by PT and other Western Cape departments, with no non-compliance issues raised by the AGSA.

The status quo remains unchanged for the 2025/26 financial year. PT will continue to comply with the B-BBEE disclosure requirements as per the annual report guide issued by NT. Ongoing discussions between NT and dtic aim to resolve inconsistencies between the B-BBEE Regulations and Preferential Procurement Regulations. Until these issues are addressed, no additional administrative or financial burdens, such as compliance certificates, will be imposed on departments.

The status of the institution regarding women, youth and people with disabilities

PT is committed to advancing the human rights of priority groups, including women, youth, people with disabilities, children, and the elderly, in alignment with the WCG's frameworks and policies. Each department, including PT, implements a Human Rights Mainstreaming Plan and has the support of a Human Rights Mainstreaming Forum to ensure effective advocacy and accountability. PT is dedicated to gender responsiveness, maintaining the target for female representation in senior management, and has launched coaching programs to develop women for leadership roles. The department also provides training for youth through bursary programs and the Chartered Accountants Academy, aiming for 30 per cent youth representation. Additionally, PT has surpassed the national disability employment target, achieving 4.7 per cent, and has established a Disability Forum to advocate for the needs of individuals with disabilities. Through these initiatives, PT fosters an inclusive, equitable workplace that upholds the rights and needs of all its staff and stakeholders.

4. Provincial Treasury Strategy

PT's strategic approach is demonstrated through its alignment of strategy, culture, and organisational structure, ensuring a cohesive and effective framework. By combining economic and socio-economic research, with harmonised provincial and municipal budgeting processes, and implementing MFMA standards, PT ensures consistency and coherence across key focus areas such as infrastructure delivery, supply chain management, financial systems, financial reporting, and the promotion of good governance practices. PT's extensive outreach to stakeholders, including departments, municipalities, entities, and the Provincial Parliament, demonstrates its dedication to engaging in integrated governance and collaborative budget planning.

Through initiatives that enhance budgeting, accounting, and both financial and non-financial reporting, PT equips stakeholders with the knowledge and tools necessary to implement the Provincial Strategic Plan (PSP) and achieve the Province's strategic objectives. By aligning its internal environment with the strategic, cultural, and structural demands of its role, PT consistently delivers on its mandate to provide policy guidance, oversight, and support for responsible financial management and governance across the Western Cape.

4.1 Our governance approach - An Enabler and Reliable Partner

PT operates within a governance framework rooted in the Constitution of the Republic of South Africa, prioritising transparency, accountability, and public participation. Its key role is to ensure sound financial management and compliance with national policies and prescripts, including the PFMA. This regulatory environment mandates PT to ensure that provincial departments and municipalities manage their budgets responsibly, thereby fostering a culture of good governance and ethical financial practices. PT's governance approach is also informed by the need to enhance public trust and confidence in government institutions, which is crucial for effective service delivery.

Our outlook for 2030 is grounded in governance transformation, emphasising a coordinated and integrated approach to service delivery that is evidence-based and resident-centered. This reflects our unwavering commitment to improving lives through innovative and effective governance practices.

The governance context is shaped by the PSP 2025 - 2030, which focuses on Growth for Jobs, Education, Health & Caring Society, Safety, and Innovation, Culture & Governance (ICG). The PSP aims to unify these portfolios in a single framework through a Unified Change Strategy. This approach is crucial for fostering a capable, ethical, and developmental state as envisioned in the NDP.

To drive good financial governance across the provincial and local government spheres, PT focuses on several key areas. First, it aims to enable effective resource mobilisation and sound fiscal management, ensuring that public funds are utilised efficiently and effectively. This involves establishing robust financial oversight mechanisms that promote transparency and accountability in all financial transactions. PT also prioritises building the capabilities of officials to foster resilience, agility, and innovation, which are essential for adapting to the evolving fiscal landscape.

PT's approach is anchored in an integrated outcome-based strategy that emphasises the following principles:

- PT lays the foundation for transparent and ethical decision-making by promoting a culture of openness and integrity in all financial transactions and governance processes.
- Ensuring that all financial activities comply with relevant laws and regulations is a cornerstone of the Treasury's governance approach, fostering a culture of legal adherence and responsible financial management.
- PT enhances accountability by defining clear roles and responsibilities and implementing effective monitoring and oversight mechanisms. This ensures that officials are held accountable for their actions and that financial resources are used responsibly.
- Effective risk management and mitigation strategies are integral to the Treasury's governance approach, ensuring that potential financial risks are identified, assessed, and managed proactively.
- PT achieves efficiencies through optimised resource allocation and utilisation, ensuring that public funds are directed to the most impactful areas and used effectively to deliver public services.
- Improving audit outcomes is a key focus area, with PT working to ensure that financial statements are accurate, reliable, and free from material misstatements, thereby enhancing the credibility of government financial reporting.
- Building stakeholder confidence, particularly among the residents of the Western Cape, is a critical outcome of the Treasury's governance approach. By demonstrating transparency, accountability, and effective financial management, PT aims to foster trust in the government's financial stewardship.

In recent years, the governance context has seen an increased focus on performance management and accountability within the public sector. This includes the introduction of performance-based budgeting, which links funding to measurable outcomes and impacts. PT also engages in regular audits and evaluations to assess the financial health of provincial departments and ensure compliance with established financial regulations. These governance initiatives are essential for enhancing the credibility of PT and ensuring that it meets its mandate in a transparent and accountable manner.

Moreover, the governance landscape is influenced by the need for greater collaboration and coordination among various levels of government. PT has embraced a multi-stakeholder approach, engaging with civil society, the private sector, and other government entities to foster collaborative decision-making. This holistic governance model recognises that complex socio-economic challenges cannot be addressed in isolation and that a collective effort is necessary to achieve sustainable development. Through this collaborative approach, PT aims to strengthen governance structures, enhance service delivery, and build resilient communities across the Western Cape.

4.2 Our Budget Approach - Five (5) To Three (3) Year Budget Approach

The budget approach for the Province over the next five years is designed to foster fiscal sustainability, enhance service delivery, and support economic growth through a structured, evidence-based framework that prioritises strategic planning and effective governance. This approach is encapsulated in the PSP 2025 - 2030 and is supported by a three-year budget strategy aimed at addressing immediate and medium-term fiscal challenges while laying the groundwork for sustainable economic growth and effective service delivery.

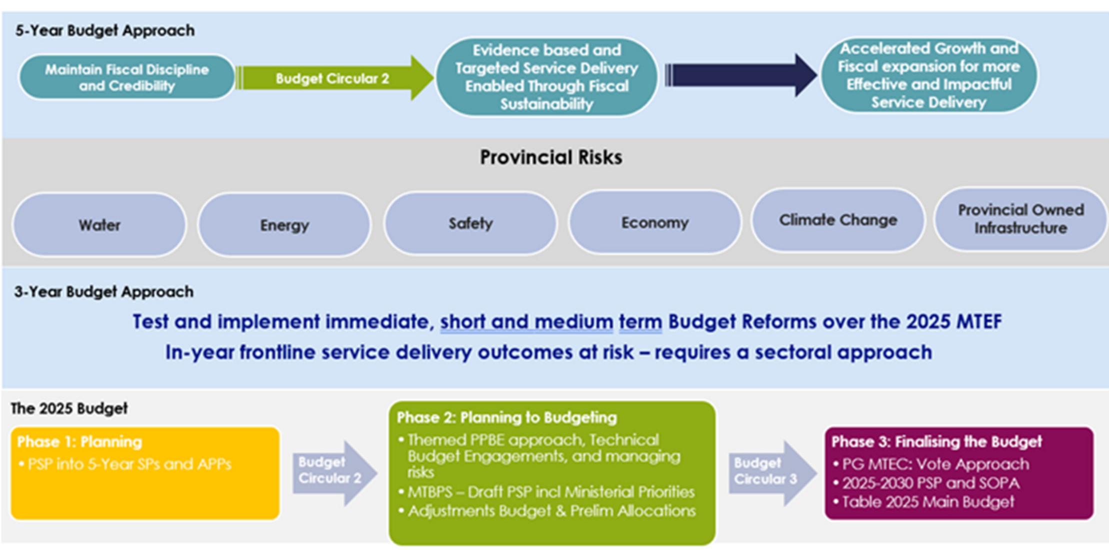
Given the economic and fiscal context outlined in the external environment analysis, the Fiscal Strategy has been refined to give effect to the support and deliver on the 2025 - 2030 PSP.

The Fiscal Strategy emphasises fiscal discipline, evidence-based service delivery, and accelerated growth.

As stewards of the Province's financial future, PT embedded long-term sustainability into its DNA. By addressing fiscal risks, optimising revenue, and investing strategically, it lays the groundwork for a resilient and thriving Western Cape.

- Fiscal Discipline and Credibility: maintain fiscal discipline and credibility through robust budget management and prioritisation of resources. This is essential for optimising value for money across provincial mandates and ensuring effective governance.
- Evidence-Based and Targeted Service Delivery: The budget strategy will focus on evidence-based decision-making, which includes regular evaluations and expenditure reviews to inform planning and policymaking. This structured approach is designed to enhance performance and accountability while ensuring fiscal sustainability.
- Accelerated Growth and Fiscal Expansion: The overarching goal is to create pathways for accelerated growth and fiscal expansion, which will enable more effective and impactful service delivery. This includes a risk-led approach to budget policy prioritisation, informed by evidence-based analysis.

The budget approach also acknowledges several provincial risks, including water and energy security, safety concerns, slow economic growth, and the impacts of climate change. These risks will be integrated into the planning and budgeting process to ensure that frontline services remain resilient and responsive to emerging challenges.



Source: PT Budget Circular No 3 - 2025/26: Preparing Budget 2025)

4.3 The Ministerial Priorities

The Ministerial Priorities focus on enhancing governance and service delivery through four key principles: **Fairness, Trust, Value-for-Money, and Innovation**. These priorities collectively aim to strengthen financial governance, improve service delivery, and foster economic growth across the Province. These principles of **Fairness**, ensuring residents receive their fair share, and **Trust**, by enhancing transparency in government spending. Further focus is placed on making it **Value-for-Money**, aimed at making it easier to do business with government and lastly, **Innovation**, which involves diversifying revenue sources improving credit ratings, exploring alternative financing options for infrastructure, and implementing fair taxation measures.

4.4 PT Strategic Response

The response to the various challenges will test PT's resilience, adaptability, and commitment to the core departmental values. Successfully addressing these obstacles will hinge on PT's dedication to strong governance systems, protocols, and practices established within the WCG. This commitment, underscored by PT's goal of improving the lives of our province's residents, has required PT to make challenging decisions. These choices involved evaluating the effectiveness of PT's existing service delivery models and systems supporting the productivity of our frontline service providers.

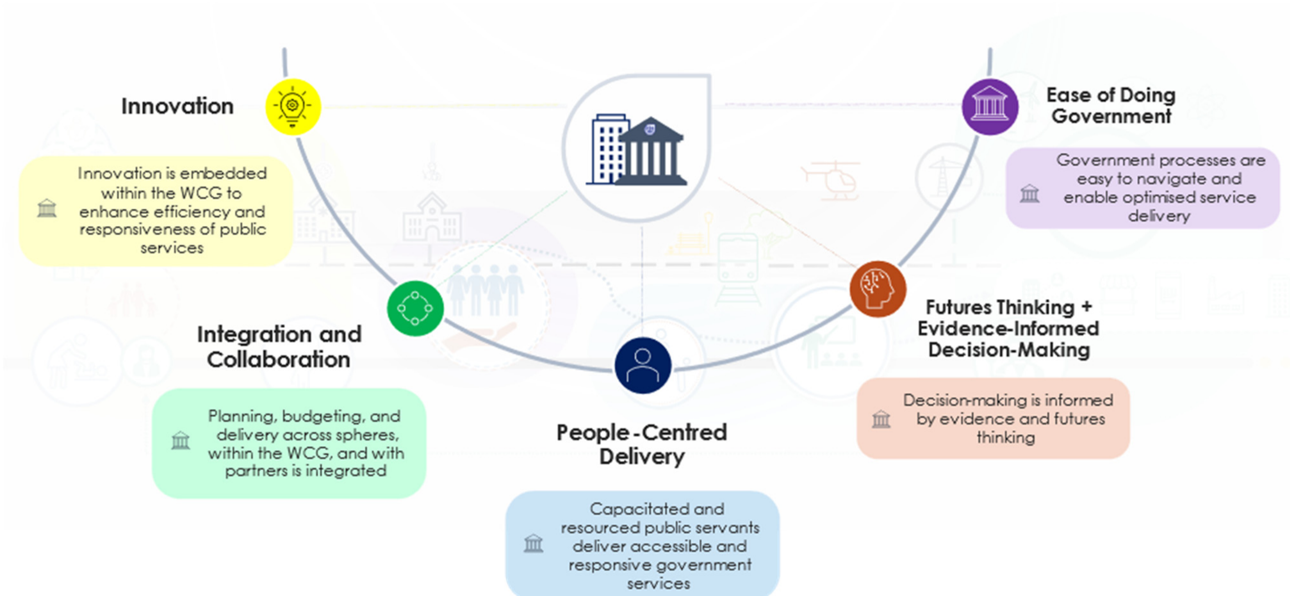
PT plays a pivotal role in realising *A government that people trust*; the overarching vision of the WCG is to provide resident-centric services driven by a governance system that emphasises impactful results.

PT's strategic journey extends from the original strategy which formed the foundation of PT's approach in 2019 all the way to 2030. This has been marked by distinct milestones:

- <u>2019 - Governance for Results</u>**:** During this phase, PT concentrated on enhancing governance for the attainment of tangible results. Efforts were geared toward establishing the foundation for effective service delivery.
- <u>2024 - Enabler and Reliable Partner</u>: In this crucial phase, PT aims to become an enabler and a trusted partner, facilitating and propelling service delivery to new heights. PT will actively collaborate with other key Co-ordinating Ministries, including the Department of the Premier (DoTP) and the Department of Local Government (DLG), to ensure a coordinated approach.
- <u>2030 - Coordinated and Integrated Service Delivery</u>: By 2030, PT's focus will be on achieving a co-ordinated and fully integrated approach to service delivery, designed to best serve the residents.

PT's strategic approach to supporting the **Growth for Jobs (G4J) Strategy** focuses on aligning financial resources, governance, and economic policy with the strategy's objectives to drive inclusive and sustainable growth. By ensuring that budgets are prioritised for high-impact areas such as infrastructure, skills development, and energy security, PT enables the effective implementation of G4J initiatives. Through its oversight and governance functions, it promotes accountability, fiscal sustainability, and efficient use of public funds, while supporting departments and municipalities to strengthen financial management. Additionally, PT leverages research, economic analysis, and innovation to explore public policy and fiscal tools that can unlock growth opportunities, address systemic challenges, and enhance the Province's competitiveness. By fostering partnerships with stakeholders to mobilise resources and expertise, PT ensures it creates the financial and institutional conditions necessary for the success of the G4J Strategy.

To give effect to the PSP 2025 - 2030, PT together with its coordinating ministries namely, the DotP, and the DLG, will work together to harmonise and streamline governance efforts for maximum impact at provincial and local spheres respectively. In doing so, PT's core focus will be responding to the ICG priority and outcomes which have been incorporated into PT's Strategy showcasing our transformational approach to governance through values and practice.

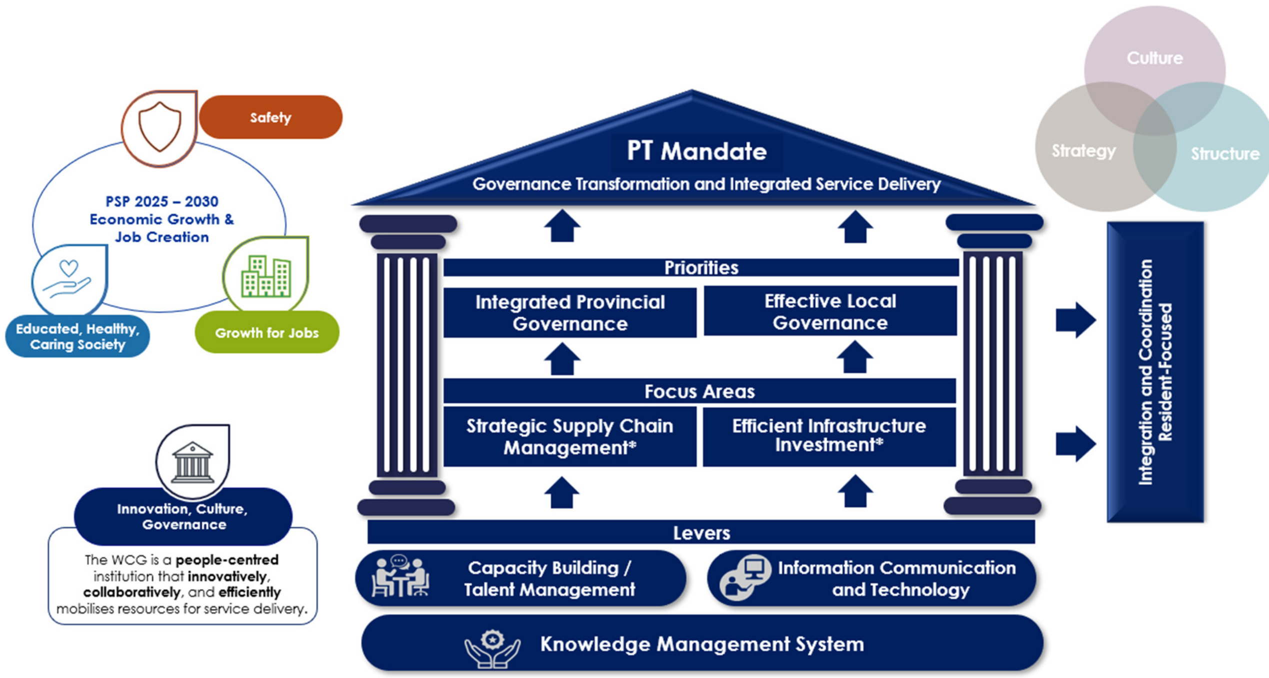


Source: Provincial Strategic Plan 2025 - 2030, Western Cape Government

Additionally, PT's role as a reliable partner will be showcased through PT's on-going support to departments and municipalities to achieve other priorities and integrated service delivery areas within Strategic Priorities.

At the heart of PT's governance model lie innovation, a transformative culture, and strong governance practices. These principles will guide PT's endeavours as it continues the journey toward a resident-centred focused Western Cape. To actively respond to the outcomes of the ICG, PT's strategy hopes to influence this through two strategic priorities, Effective Local Governance and Integrated Provincial Governance. This is complemented by two strategic focal areas: Efficient Infrastructure Investment and Strategic Supply Chain Management. These focal areas serve as critical enablers in the realisation of the PSP and its implementation framework.

Guiding the execution of these priorities are two pivotal levers: Integrated Talent Management and Digital Transformation, essential for reinforcing PT's institutional capacity over the long term. Notably, the role of knowledge management within PT significantly contributes to this overarching strategy.



Source: own

Emerging priorities and opportunities which will be implemented during the planning period/Three- five- and ten-year service delivery objectives

Emerging priorities include the need for fiscal discipline and credibility, evidence-based and targeted service delivery, and accelerated growth for effective service delivery. Opportunities lie in leveraging technology for budgeting, enhancing partnerships with municipalities, and fostering a culture of innovation in public service delivery.

4.5 STRATEGIC PRIORITIES

Integrated Provincial Governance

In an ever-changing landscape characterised by economic, environmental, geopolitical, societal, and technological challenges, PT is committed not only to navigating these complexities but also to actively mitigating them. By focusing on integrated governance strategies that prioritise service delivery and growth, PT aims to create a resilient framework that meets the needs of Western Cape residents while promoting overall well-being. Through these efforts, PT is poised to transform governance into a collaborative model that drives sustainable development across the Province.

By 2030, PT envisions a robust model for resident-centred service delivery that effectively integrates technology with human expertise. This future-oriented approach aligns with PT's Vision 2024, emphasising its role as a reliable partner in driving service delivery improvements throughout the Province. Key Pillars for Integrated Provincial Governance includes:

- Oversight and Assurance: PT recognises the critical importance of optimising oversight and assurance mechanisms to facilitate governance transformation. This focus on rigorous oversight will enhance resource management and accountability.
- Planning and Budgeting: Integrated planning and budgeting are essential to PT's strategy. These processes will be designed to respond effectively to potential risks while aligning with budgetary priorities, ensuring that resources are allocated efficiently.

- Effective Implementation: Continuous improvement in service delivery will be at the forefront of PT's efforts. This includes delivering value for money through optimised processes, investing in talent development to meet evolving needs of residents and ensuring responsiveness to community demands.
- Governance Bedrock: A strong governance foundation will underpin all priorities, focusing on key enablers such as capacity building, knowledge management, technology adoption, and fostering strategic partnerships. These elements are crucial for achieving overarching governance transformation goals.
- Strategic Engagement with Local Government: The constitutional mandate requires both national and provincial governments to empower municipalities effectively. Key areas of focus include oversight of revenue, expenditure, assets, and liabilities; budgetary planning, financial management and efficient supply chain management. PT's engagement with municipalities through initiatives like Technical Integrated Municipal Engagements (TIME) and Strategic Integrated Municipal Engagements (SIME) highlights its role as an enabler in local governance processes.
- Addressing Fiscal Constraints: Given the pressing fiscal landscape, PT aims to achieve more with limited resources by embracing automation to modernise operations; enhancing information synergy through effective knowledge management; managing talent pipelines to mitigate turnover risks and leveraging shared services for increased efficiency.

Effective Local Government

PT is dedicated to transforming local governance through a comprehensive strategy that prioritises financial sustainability, effective oversight, and innovative growth facilitation. By leveraging its position as a trusted partner, PT aims to empower municipalities to navigate fiscal challenges successfully while laying a solid foundation for sustainable economic development and improved service delivery across the Western Cape. Through these concerted efforts, PT is not just addressing immediate needs but also paving the way for a resilient future where municipalities can thrive as engines of local growth.

In the face of mounting economic pressures, PT aims to ensure that no municipality in the Western Cape faces financial distress. The long-term objective is to transition all municipalities toward financial sustainability, underpinned by robust governance practices. PT believes that while challenges exist, there are no inherent structural barriers preventing municipalities from achieving this goal. The key lies in effectively balancing expenditures with available revenues, necessitating difficult choices in the current economic climate.

As municipalities navigate these challenges, PT will intensify its oversight and support mechanisms. This includes engaging with national policymakers to create an enabling regulatory and fiscal environment that allows municipalities to operate effectively, despite the constraints imposed by national finances. PT's strategic focus on municipal cost containment will ensure that resources are utilised efficiently, maximising their impact on service delivery and community well-being.

To further empower municipalities, PT is shifting its focus toward facilitating growth through innovative products such as the Municipal Economic Review and Outlook (MERO). This tool provides critical economic analysis that helps municipalities realign their spending strategies to better support local economic development. The approach will involve both immediate actions - enhancing engagement around the MERO and streamlining budget processes - and longer-term strategies aimed at embedding sustainable financial planning within municipal operations.

PT envisions a future where municipalities can optimise their revenue and expenditure strategies not just from an administrative standpoint but as a core component of their overall governance strategy. This includes supporting borrowing programs that align with long-term financial objectives, thereby fostering resilience and adaptability in the face of changing circumstances.

Central to this vision is the enhancement of PT's reporting systems, ensuring they deliver timely and high-quality information essential for evidence-based decision-making. Improving the reliability of municipal financial reporting will be pivotal in meeting PT's service delivery objectives and fostering accountability across all levels of government.

4.6 STRATEGIC FOCUS AREAS

Strategic Supply Chain Management

At the core of any provincial government navigating the current fiscal transition lies the strategic Supply Chain Management (SCM) reform programme. The WCG allocates a substantial budget each year to compensation, goods and services, and infrastructure asset formation. Given the magnitude of this expenditure, it is imperative that the procurement system efficiently delivers value for money, making it a critical and key responsibility of PT.

This approach integrates various portfolios under the Unified Change Strategy, emphasising evidence-based, outcome-focused financial management. A key focus of the WCG's budget strategy is to ensure value for money in procurement processes. Departments will prioritise:

- Performance-Based Budgeting: Aligning budgets with the 2025 - 2030 PSP and tracking performance indicators to assess the effectiveness of spending.
- Efficient Resource Utilisation: Departments are encouraged to renegotiate contracts and eliminate spending duplication, focusing on maximising outcomes from every rand spent.
- Strategic Procurement Practices: Implementing procurement strategies that emphasise transparency, competitiveness, and accountability to ensure that service delivery meets community needs while optimising costs.
- Integration with Municipalities: Enhancing collaboration with local governments to align procurement strategies, ensuring efficient service delivery across regions.

The procurement strategy is grounded in a Theory of Change that emphasises value for money while meeting the needs of residents. This approach follows a structured, backward-mapping methodology to ensure each step in the process contributes to meaningful, measurable outcomes.

At the highest level, the intended impact is to transform procurement processes in ways that deliver both value for money and achieve governance objectives, ultimately benefiting residents. To reach this goal, the strategy seeks to create a resilient governance platform, implement strategic sourcing that maximises value, leverage technology as a key enabler of efficiency, and foster strong client support and stakeholder engagement.

In pursuit of these outcomes, the procurement strategy delivers a range of outputs, including PT Instructions (PTIs), the development of frameworks, tools, templates, and performance reports, as well as the integration of strategic planning tools such as the Western Cape Supplier Evidence Bank (WCSEB), electronic Procurement Solutions (ePS), Business Intelligence (BI) toolkits, and transversal contracts.

The key activities supporting these outputs focus on policy review, development, and implementation, ongoing compliance and performance assessments, application development, dashboard creation, data management, as well as client support, training, and mediation.

The success of these efforts relies on a solid foundation consisting of skilled staff, strong client relationships, and access to necessary resources, including budget, information, and data. The use of advanced technology tools, such as Business Intelligence (BI), Customer Relationship Management (CRM), and Artificial Intelligence (AI), ensures greater effectiveness throughout the procurement process. By following this structured approach, the procurement strategy ensures the creation of a sustainable system that drives efficiency, enhances governance, and delivers impactful, resident- focused results. The Problem Driven Iterative Adaptation (PDIA) approach has been successfully utilised in devising a value-driven procurement system, reaffirming the commitment to the SCM strategy articulated by PT over the past decade, albeit with a fresh perspective.

The SCM strategy’s role in unlocking value is geared at transforming the WCG’s Supply Chain Management (SCM) through an innovative and strategic approach, anchored by the vision for an electronic SCM (eSCM) system designed to unlock value and boost efficiency.

SCM as a focus area of PT’s strategy is essential for promoting fiscal discipline and ensuring value for money across various levels of government. Aligned with the WCG's fiscal strategy outlined in DG Circular No. 29 of 2024, the SCM initiative emphasises sustainable budgeting, data-driven service delivery, and accelerated growth. Key initiatives include leveraging technology and business intelligence to streamline procurement processes, enhance transparency, and improve accountability. The integration of tools like the WCSEB and the Procurement Planning Toolkit into electronic Procurement Solutions aims to optimise procurement efficiency and supplier experiences. These innovations will enable informed, data-driven decision-making, enhancing procurement planning and execution.

Moreover, the adoption of the Central Supplier Database Request for Quotation (CSD RFQ) solution for municipalities ensures compliance with the Public Procurement Act while enabling similar outcomes across different governmental entities. A focus on strategic sourcing and transversal contracting will help maximise economies of scale in key commodity areas while supporting small, medium, and micro enterprise (SMME) development and local economic empowerment. Procurement policies will be adapted collaboratively to address challenges related to post-disaster recovery, ensuring resilience in responding to emerging needs.

Through performance-based budgeting and efficient resource utilisation, departments will work to eliminate inefficiencies and align procurement efforts with socio-economic objectives, thereby enhancing service delivery and empowerment outcomes. The mSCOA refresh will further enable effective SCM and asset management at the municipal level by implementing minimum system requirements that improve data quality and financial transparency, ultimately benefiting municipal residents.

Efficient Infrastructure investment

PT's strategic vision for efficient infrastructure investment emphasises a holistic approach that integrates governance, innovative financing, and robust planning. By directing resources toward critical projects aligned with community needs and sustainability goals. PT is not only addressing immediate infrastructural demands but also laying the groundwork for a resilient future where local communities can thrive through effective governance and strategic investment in their infrastructures. By aligning its initiatives with those of PSP Investments and other stakeholders, PT is poised to create an environment where efficient infrastructure investment becomes synonymous with sustainable growth and enhanced quality of life across the Western Cape.

PT envisions a future where efficient infrastructure investment serves as a cornerstone for sustainable economic growth. By prioritising strategic projects, PT aims to create jobs, enhance productivity, and improve competitiveness across various sectors. Thoughtfully planned infrastructure initiatives are designed to stimulate short-term economic growth while providing enduring benefits that uplift communities and foster innovation. At the heart of PT's strategy is the Strategic Infrastructure Projects (SIPs) Framework, which directs municipalities and departments toward critical infrastructure initiatives. This framework emphasises projects that support the energy transition, aligning with the G4J strategy. PT's commitment to transparency is reflected in its annual publication of an Overview of Provincial and Municipal Infrastructure Investment, which equips stakeholders with essential data for informed decision-making.

To support infrastructure development, PT is actively exploring alternative financing solutions in collaboration with partners such as the World Bank. This partnership aims to secure concessional finance for climate change investments while leveraging resources from both local and international private capital markets. Additionally, PT promotes the Sustainable Development and Financial Facility Programme (SIDAFF) to facilitate access to commercial and concessional funding, addressing infrastructure challenges in intermediate cities.

Recognising the importance of robust governance, PT is committed to enhancing its capabilities in infrastructure management. In the short term, this includes implementing specific reforms within the infrastructure governance environment and deepening PT's spatial and analytical capabilities. Over a 5- to 10-year horizon, PT plans to stabilise and expand provincial investment in infrastructure, targeting a significant percentage of total provincial expenditure aligned with economic output.

A key aspect of this strategy is the establishment of a well-prepared investment pipeline for infrastructure projects, central to the Provincial Project Framework (PPF). This framework, initiated last year, will provide guidelines that emphasise expanding funding for project preparation support, ensuring municipalities can effectively plan and execute their infrastructure initiatives. As part of its medium-term strategy, PT will focus on improving infrastructure value for money by examining local content considerations that may compromise project outcomes. This includes exploring innovative procurement systems within existing regulatory frameworks to maximise resource efficiency while minimising potential trade-offs. Integral to these efforts is PT's commitment to ensuring that its reporting systems deliver accurate and timely information essential for informed decision-making. By enhancing the reliability of municipal financial reporting, PT aims to improve service delivery objectives while fostering accountability across all levels of government.

4.7 STRATEGIC LEVERS

Talent Management

Talent management plays a critical role in ensuring PT has the right people with the right skills to implement its strategy effectively. By developing a strong management and leadership pipeline, the department will equip its staff with critical skills in problem-solving, data-driven decision-making, and innovation. A modernised and flexible approach to learning will also help build capacity across government, ensuring employees can adapt to new challenges and opportunities.

Through partnerships with the higher education institutions, and other stakeholders, PT will strengthen knowledge-sharing and research to support informed decision-making. Collaboration with external partners, guided by a stakeholder eco-map, will create more opportunities for skills development and continuous learning. By focusing on innovation and building a capable workforce, PT will be better positioned to deliver on its strategic priorities and improve financial management in the Province.

ICT Governance

PT is positioned at the core of governance transformation, leveraging Information and Communication Technology (ICT) to drive a future-ready, data-driven government. The Department’s strategic ICT initiatives focus on three critical pillars: digitalisation, data intelligence, and automation, all of which are key enablers for fulfilling its mandate of sustainable fiscal management and enhanced public service delivery.

In a rapidly changing global and local context, PT's vision for ICT is not merely about adopting digital tools but about embedding digitalisation into the fabric of its governance and service delivery mechanisms. The realisation of PT’s e-Vision signifies a strategic shift from traditional, manual processes to an integrated, digital PT - one that operates with precision, agility, and foresight. Digital solutions are no longer optional; they are fundamental to enabling PT’s ability to respond effectively to fiscal constraints, evolving service delivery expectations, and the need for operational efficiency. By prioritising the automation of routine and transactional tasks, PT frees its human capital to focus on strategic, high-impact activities, thus enhancing decision-making at all levels. This transformation empowers the department to remain adaptive and resilient in an uncertain economic environment, ensuring its relevance and effectiveness in both the short and long term.

Strong ICT governance underpins the success of PT’s digital transformation. Under the guidance of the Strategic Execution Office (SEO), ICT investments are carefully aligned with the Department’s long-term strategic goals, ensuring that each digital initiative not only delivers operational value but also contributes to the broader strategic objectives of the Province. This governance framework enables PT to maximise return on investment (ROI) through disciplined monitoring, resource allocation, and risk management.

The SEO plays a pivotal role in ensuring that ICT initiatives are not siloed but fully integrated into the department’s strategic execution process. By facilitating cross-unit collaboration, real-time decision-making, and agile resource management, ICT governance ensures that PT remains responsive to both internal needs and external pressures. This approach guarantees that every ICT investment strengthens PT’s ability to deliver on its mandate of sound financial management, efficient resource use, and resilient governance.

PT's ICT strategy is more than an operational agenda; it is a key lever for strategic transformation. Through the pillars of digitalisation, data intelligence, and automation, PT is positioned to lead the way in public sector innovation, ensuring that it remains adaptive, resilient, and responsive to the needs of the Western Cape residents. As PT continues to embed ICT into every facet of its operations, it reaffirms its commitment to good governance, fiscal responsibility, and service excellence. This strategic approach ensures that PT not only meets the demands of today but is fully equipped to anticipate and navigate the challenges of tomorrow, securing its role as a trusted and forward-thinking leader in the international governance landscape.

5. Culture- Fostering a Dynamic and Inclusive Workplace

5.1 Building the Treasury Brand

In the face of a complex legislative landscape and the multifaceted responsibilities of PT, the Department has initiated a strategic overhaul of its service delivery model. This comprehensive review is designed to fortify PT's capabilities and ensure it can fulfil its mandate with the necessary agility and effectiveness. The review is not just a technical exercise; it is also a cultural one, as the Department recognises that the success of its operations is deeply intertwined with the competencies and values of its leadership and staff.

By fostering a values-driven approach and prioritising ongoing professional development, PT aims to cultivate a workforce that is not only skilled but also deeply committed to the principles that underpin its mission.

The Department's efforts are focused on creating a culture that is both purposeful and supportive of its goals. This involves more than just training; it requires a transformation in how PT operates, from the top down. By embedding values and professional growth as core elements of its culture, PT is striving to build a brand that is not only recognised for its financial acumen but also for its commitment to excellence and ethical conduct. As the Department embarks on this journey, the transformation of the Treasury brand is as much about the people who make up the organisation as it is about the services they provide to the residents of the Western Cape.

5.2 Promoting good governance to transform into service delivery

PT recognises that fostering a robust organisational culture is essential for achieving effective governance and transforming service delivery. This strategic position outlines its commitment to aligning culture with overarching objectives, ensuring that core values and behaviours support the mission of enhancing public service and promoting growth within the Western Cape. By embedding these cultural principles into its strategic plan, the department aims to create an environment that empowers employees and drives sustainable outcomes. To cultivate value-based leadership, it will invest in training programs that equip leaders with the skills necessary to embody and promote these values. This includes developing emotional intelligence, humility, and self-awareness among leaders, which are essential traits for effective value-based leadership. Training should focus on practical applications of these values in everyday interactions and decision-making processes. By modelling ethical behaviour and demonstrating a commitment to shared values, leaders can inspire their teams to adopt similar practices.

5.3 Leveraging ICT to promote a culture of Innovation and People

To reflect the skills and capacity needed for people-centred delivery and innovation within PT, the strategic use of data and automation must be aligned with the overarching goals of enhancing governance and service delivery. At the heart of PT's digital transformation is the recognition that data is a critical asset for effective governance and fiscal management. In an era characterised by limited resources and increasing demands for accountability, developing data intelligence capabilities is essential. PT's aim is to further enhance data driven capabilities where real-time data insights inform evidence-based decision making, resource allocation, and operational adjustments. This transformation requires a workforce skilled in data analytics, interpretation, and application to ensure that decisions are evidence-based and responsive to the needs of residents.

By cultivating a workforce proficient in utilising advanced data capabilities, PT will not only improve internal efficiencies but also empower staff to provide valuable insights to municipalities, provincial departments, and stakeholders. This collaborative approach will lead to optimised service delivery across the Province, reinforcing PT's commitment to people-centred governance. The successful integration of data-driven decision-making and automation hinges on fostering an innovative organisational culture within PT. Encouraging a culture that values creativity, collaboration, and continuous improvement will empower employees to explore new ideas and solutions that enhance service delivery. Leadership must actively promote this culture by modelling innovative behaviours and recognising contributions that align with PT's strategic objectives.

By strategically utilising data and automation while fostering an innovative culture, PT can effectively reflect the skills and capacity needed for people-centred delivery and innovation. Investing in employee training, promoting collaboration, and encouraging creative problem-solving will empower PT to navigate challenges while enhancing service delivery outcomes. Ultimately, this alignment with the focus areas of ICG, positions PT as a leader in public sector transformation within the Western Cape.

6. Structure - Streamlining for Agility and Impact

In today's fast-evolving public sector landscape, PT is committed to building an organisational structure that not only supports its strategic objectives but also promotes agility, efficiency, and meaningful impact. To achieve this, we are undertaking a structural optimisation process focused on aligning PT's resources, enhancing decision-making capabilities, and fostering a culture of responsiveness and adaptability.

*By investing in employee capacity, enhancing their capabilities, and prioritising self-care, PT can create a work environment that supports a healthy work-life balance, enabling employees to achieve their personal goals, such as "**Being Home for Dinner.**"*

By streamlining PT's operations, we aim to bolster PT's capacity to respond effectively to the complex socio-economic challenges facing the Western Cape.

A streamlined structure minimises redundancies and promotes efficient use of resources. Through targeted adjustments to our internal processes, we are eliminating overlapping roles and optimising workflows, which enables us to operate more cost-effectively. This efficiency drive ensures that every action we take is backed by a commitment to deliver maximum value for every rand spent, aligning with PT's broader goal of fiscal prudence and sustainable management.

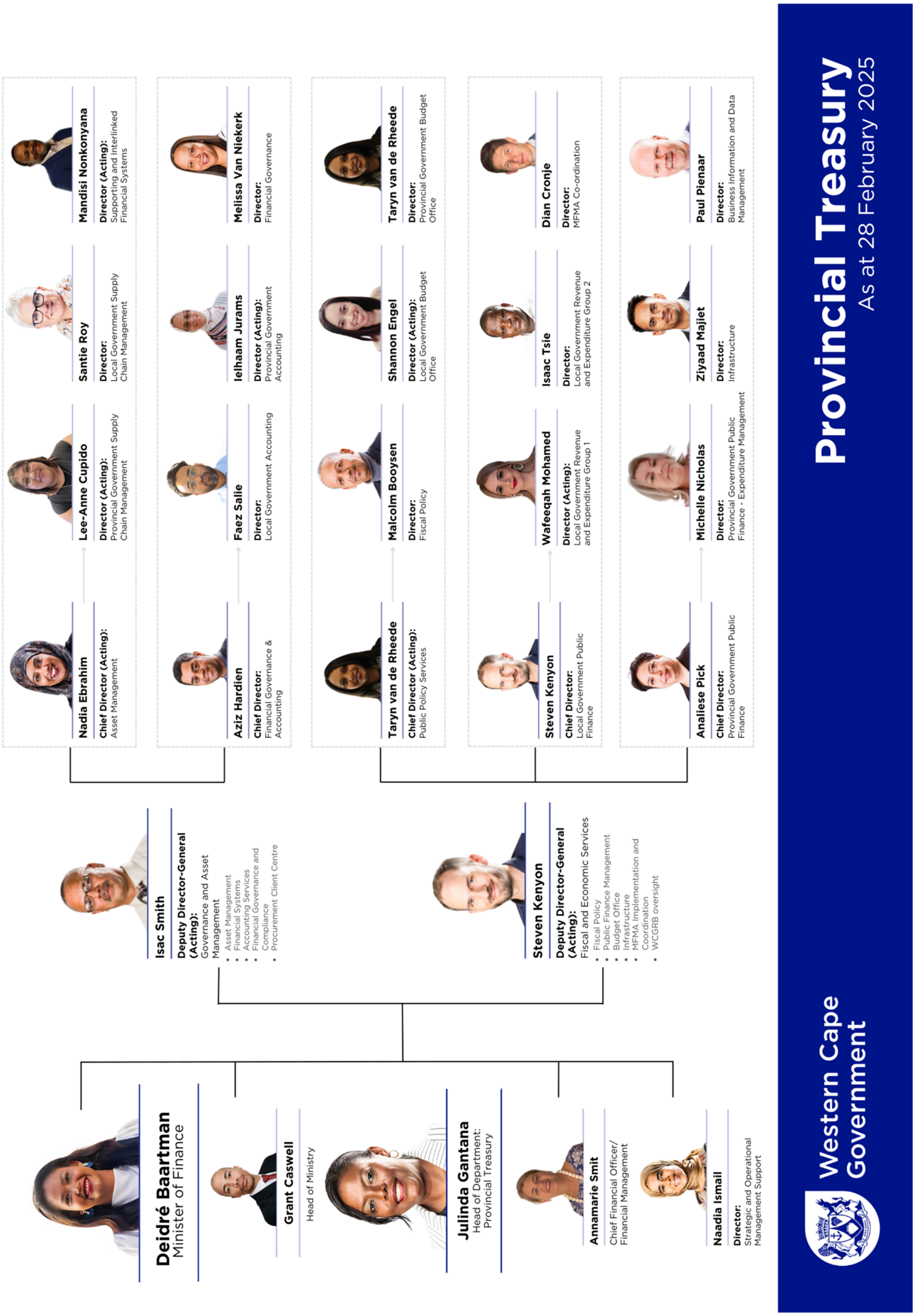
As part of PT's structural enhancement, we are fostering a culture that values collaboration and innovation. Cross-functional teams are being encouraged to work together, share insights, and develop creative solutions to the challenges we face. This culture shift promotes a sense of shared purpose and supports PT's goal of governance transformation.

PT's Talent Management Strategy is a holistic approach focused on developing a capable, agile, and high-performing workforce that meets both current and future challenges. The strategy emphasises skill development at all levels - from entry-level to executive management - ensuring that employees are equipped with both technical and behavioural competencies. It aims to create an environment that supports continuous learning, fosters innovation, and aligns employee growth with the department's strategic goals.

At the heart of PT's efforts are its people. Recognising that its workforce is its greatest asset, PT understands that prioritising capacity building, innovation, and well-being to foster a motivated and high-performing team, is key to sustaining excellence.

Key components include targeted professional development, youth development through internships and bursary programmes, and an integrated approach to talent acquisition that attracts external talent to address skill gaps. Additionally, the strategy prioritises work-life rhythm, technological integration, and creating a culture that values lifelong learning and adaptability. Through this approach, PT seeks to remain an employer of choice and ensure that its workforce is well-prepared to deliver effective public services and uphold governance standards in the Western Cape.

The organisational organogram below *depicts the management structure*.



MEASURING PERFORMANCE

PART C

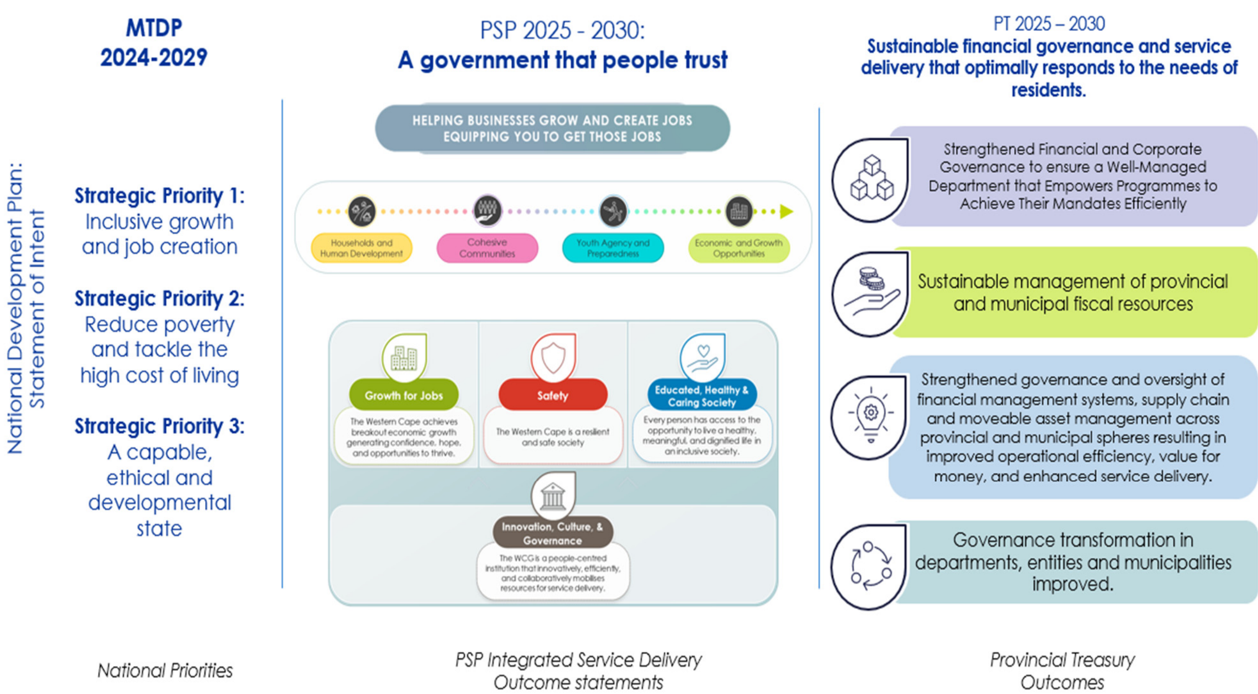
PART C: MEASURING OUR PERFORMANCE

1. Institutional Performance information

The Western Cape PT recognises the MTDP 2024 - 2029 as a critical framework for aligning provincial strategies with national priorities outlined in the National Development Plan (NDP) Vision 2030. PT's response is deeply rooted in its commitment to strong governance systems, adaptability, and dedication to improving the lives of the Western Cape's residents. This response is shaped by the Provincial Strategic Plan (PSP) 2025 - 2030 and is implemented through key strategic priorities and focal areas. The WCG is committed to achieving the vision of "A Government that people trust" as articulated in the PSP ensuring that public resources are managed transparently and equitable to improve quality of life for all residents of this Province.

As an "Enabler and Reliable Partner," PT's desired outcomes are designed to harmonise governance efforts and address integrated provincial governance. This approach supports the MTDP's goals of building a capable, ethical, and developmental state by strengthening oversight, improving planning and budgeting processes, and driving effective implementation.

In addition to its governance role, PT actively drives innovation in fiscal management to address pressing socio-economic challenges. By leveraging its position as a reliable partner, PT ensures that provincial goals are achieved in alignment with national priorities, creating a foundation for sustainable development. These efforts underscore PT's dedication to fostering trust in government while improving the quality of life for Western Cape residents through strategic and impactful interventions.



Source: own

2. Impact Statement

Impact Statement	Sustainable financial governance and service delivery that optimally responds to need of residents.

3. Measuring our Outcomes

3.1. OUTCOME 1: Strengthened financial and corporate governance to ensure a well-managed Department that empowers Programmes to achieve their mandates efficiently

MTDP priority 3: Building a capable, ethical and developmental state			
Outcome	**Outcome indicators**	**Baseline**	**Five-year target**
1. Strengthened financial and corporate governance to ensure a well-managed department that empowers Programmes to achieve their mandates efficiently	1.1 Implementation of AI and BI tools and systems to enhance operational efficiency	New indicator	70% implementation rate of all planned tools by the end of the five years.
	1.2 Number of material financial management audit findings.	5x Unqualified audit with no material findings	5

Explanation of planned performance over the medium-term period

Over the next five years, we will drive the digital transformation of financial and corporate governance within PT. This initiative aligns with our strategic commitment to enhancing operational efficiency through automation and data-driven decision-making, ensuring that our services are both effective and responsive to institutional and stakeholder needs.

A key focus will be the implementation of AI-driven and business intelligence (BI) tools to streamline HR processes, automate strategic reporting, and improve data analytics capabilities. By integrating AI and BI capabilities within departmental business and governance processes, we will reduce manual processing times, improve workflow efficiencies, and enhance the accuracy of financial and HR-related decision-making.

To support this transformation, we will invest in capacity building and digital skills development to ensure that our workforce is equipped to leverage these new technologies effectively. This will foster a culture of continuous learning and adaptability, ensuring that PT remains at the forefront of modern financial governance and operational excellence.

Additionally, our commitment to strengthening internal controls and compliance remains a priority. By leveraging automation for audit processes, risk management, and reporting, we aim to enhance financial governance, improve accountability, and ensure proactive management of audit findings. This approach will drive long-term sustainability and efficiency in public finance management.

To complement this technological advancement, we recognise the importance of equipping our workforce with the necessary skills to leverage these new tools effectively. This commitment is part of cultivating a culture of continuous learning and adaptability, which is essential for navigating the evolving landscape of public finance management. This will enable PT to maintain unqualified audits with no material findings (clean audit) for all financial years within reporting period.

Our commitment to enhancing financial governance is targeted at strengthening internal controls and compliance measures. By proactively addressing audit findings and implementing best practices in financial management, we aim to improve overall financial efficiency and ensure accountability within PT.

This integrated approach positions the PT to remain adaptable and resilient in addressing future challenges in public finance management.

3.2. OUTCOME 2: Sustainable management of provincial and municipal fiscal resources

MTDP priority 3: Building a capable, ethical and developmental state			
Outcome	**Outcome indicators**	**Baseline**	**Five-year target**
2. Sustainable management of provincial and municipal fiscal resources	2.1 A responsive provincial budget within the fiscal envelope	New indicators	5
	2.2 Strengthened municipal performance through integrated planning, budgeting and oversight.	New indicator	3

Explanation of planned performance over the medium-term period

At the core of the provincial budget approach is the recognition that sustainable resource management is crucial for long-term fiscal health and service delivery. PT is acutely aware of the constrained fiscal and economic environment in which provincial budgets must be resourced to respond to the increasing service delivery demands of a fast-growing population. In response, PT is committed to using integrated planning, budgeting, and implementation to ensure the sustainable management of provincial and municipal fiscal resources. This approach seeks to create a more responsive, resident-centric government that effectively addresses community needs while optimising resource allocation.

PT is required to prepare the provincial budget, assist municipalities in the preparation of their budgets and monitor the efficient and effective implementation thereof. The constrained fiscal envelope requires provincial and local government to ensure the efficient, effective and sustainable management of fiscal resources. Improvements in the sustainability and credibility of provincial and municipal budgets and the monitoring of implementation enhance efficiency and effectiveness and maximises the capacity of provincial departments and municipalities to deliver services and resident centricity.

Effective local government is a key pillar of this integrated approach. The Treasury will work closely with municipalities to enhance their capacity for financial management, strategic planning, and service delivery. This includes providing training and support for local government officials, sharing best practices in municipal finance, and fostering inter-governmental cooperation to address complex regional challenges and promote investment and growth. PT will also closely monitor municipal finances and respond timeously to municipalities in financial difficulty.

Strengthening provincial and municipal financial sustainability will enable increased investment in public infrastructure through blended financing and borrowing. Recognising the vital role that infrastructure plays in economic development and quality of life, the Treasury will advocate for collaboration between provincial departments and local governments in planning and implementing infrastructure projects. This collaborative approach aims to ensure that infrastructure investments are aligned with long-term development goals, are cost-effective, and deliver maximum value to residents, while leveraging greater partnerships with private sector partners.

3.3. OUTCOME 3: Strengthened governance and oversight of financial management systems, supply chain and moveable asset management across provincial and municipal spheres resulting in improved operational efficiency, value for money, and enhanced service delivery

MTDP priority 3: Building a capable, ethical and developmental state			
Outcome	**Outcome indicators**	**Baseline**	**Five-year target**
3. Strengthened governance and oversight of financial management systems, supply chain and moveable asset management across provincial and municipal spheres resulting in improved operational efficiency, value for money, and enhanced service delivery	3.1 Sustainable Governance Systems embedded within municipalities and municipal entities for SCM and asset management	Revised indicator	310
	3.2 Implementation of targeted strategies and programmes in place that designed to address identified es the gaps/needs of provincial departments, municipalities and the suppliers that conduct business with government.	Revised indicator	35
	3.3 Sustainable Governance Systems imbedded for provincial departments and entities.	New Indicator	285
	3.4 Performance Assessment of Procurement initiatives in place that are leveraged to meet socio-economic benefit and the need to the resident through departments and municipal districts.	18	20
	3.5 Votes supported with embedding Good Governance principles in respect of transversally managed financial system.	13	13
	3.6 Votes supported through the modernising and transforming of the transversally managed financial systems in keeping with the evolving needs of the Province.	13	13

Explanation of planned performance over the five-year planning period

A key focus of the WCG's budget strategy is to ensure value for money in procurement processes. Departments will prioritise:

- Performance-based budgeting: Aligning budgets with the 2025 - 2030 PSP and tracking performance indicators to assess the effectiveness of spending.
- Efficient resource utilisation: Departments are encouraged to renegotiate contracts and eliminate spending duplication, focusing on maximising outcomes from every rand spent.
- Strategic procurement practices: Implementing procurement strategies that emphasise transparency, competitiveness, and accountability to ensure that service delivery meets community needs while optimising costs.
- Integration with municipalities: Enhancing collaboration with local governments to align procurement strategies, ensuring efficient service delivery across regions.

Key Procurement Focus Areas for the upcoming term

As departments plan their procurement activities for the upcoming term, they are expected to adhere to several key principles aimed at fostering fiscal discipline while enhancing service delivery. These include:

- Budget adherence: Departments must align their procurement plans with the budget principles outlined in the 2025 MTEF.
- Efficient use of resources: Opportunities for cost savings should be identified, with any savings redirected to improving service delivery outcomes.
- Cost containment: Departments are encouraged to implement cost containment measures, prioritise spending, and negotiate contracts to alleviate cost pressures.
- Addressing procurement inefficiencies: Proactively identifying and addressing inefficiencies in procurement processes will be crucial to ensuring that departments meet their delivery mandates in a cost-effective manner.
- Sustainable procurement practices: Departments should apply the WCG's Sustainable Public Procurement principles, considering Total Cost of Ownership, local sourcing optimisation, and supporting businesses owned by vulnerable priority groups. PT offers training for departments looking to expand their efforts in this regard.
- Investment in technology and data-driven procurement.
- The WCG recognises that investments in information technology (IT) and business intelligence are critical to achieving its strategic procurement objectives. Ongoing ICT projects, such as enhancements to the e-Procurement Solution and the Procurement Planning Toolkit, are designed to provide the necessary tools for departments to streamline procurement processes and make informed decisions based on reliable data.

Within the local government sphere, municipalities are faced with the competing priorities of aging infrastructure, demand for sustainable energy, effects of climate change and increased demand for services due to population growth and in-migration.

The implementation of strategic procurement for infrastructure delivery and data-led asset management will therefore be the key priorities for the upcoming term, underpinned by wholesale refresh of SCM governance and capacitation support necessitated by the implementation of the Public Procurement Act.

Additionally, the phased adoption of procurement technology for procurement planning, acquisition and contract management will increase transparency, accountability, cost-effectiveness, efficiency, and public trust. These solutions will enable data-led decision-making to inform local economic development strategies and demonstrate sustainable governance practices to potential funding partners.

As part of these efforts, PT emphasises the importance of data analysis and performance information to improve both financial management and procurement decision-making. Departments will be required to demonstrate the following:

- Information credibility: Initiatives that ensure the correctness and credibility of the information housed within PT-managed systems.
- Innovation: Any additional ICT or innovative solutions that enhance delivery improvements.

This focus will be analysed, consulted on and further guidance provided to departments emanating out of the adjustments budget and in-year budget process in taking stock of current year performance and planning for 2025/26 as well as positioning for the current 5- year term.

3.4. OUTCOME 4: Governance transformation in departments, entities and municipalities improved

MTDP priority 3: Building a capable, ethical and developmental state			
Outcome	**Outcome indicators**	**Baseline**	**Five-year target**
4. Governance transformation in departments, entities and municipalities improved	4.1 Performance improvement measured by strengthened governance and accountability in provincial and municipal government.	Revised indicator	Level 4 financial management maturity capability achieved across all WCG delegated institutions

Explanation of Planned Performance over the Five-Year Planning Period

At the heart of our mission lies an unwavering commitment to accountability and excellence in financial reporting across all departments, entities, and municipalities. We believe that by establishing and maintaining robust financial governance within our provincial and municipal spheres, we can ensure compliance with financial norms and standards, while fostering trust and confidence in our systems. This commitment is not merely a goal - it is a continuous journey toward achieving and sustaining the highest levels of governance and service delivery.

We are dedicated to enhancing the quality, integrity, and transparency of our financial accounting and reporting. Our aim is to ensure that every transaction, event, and asset owned by the government is accurately reflected, providing a clear and comprehensive picture of our financial landscape. This is essential for building a capable, ethical, and developmental state that serves the needs of its residents.

In line with Section 18 of the PFMA and Section 5 of the MFMA, PT is entrusted with setting the norms and standards for financial management. As a reliable and enabling partner, we are here to assist in implementing these standards, ensuring the efficient and economical use of resources to drive sustainable development and improve service delivery.

Strong financial governance and accountability are the cornerstones of a capable state. They form the foundation for effective service delivery and meaningful transformation. Our governance efforts are designed to translate into tangible improvements for the residents of the Western Cape, ensuring that every decision we make contributes to a better quality of life for all.

To achieve this, we commit to being a trusted partner in governance, working collaboratively with all stakeholders to conduct continuous, annual reviews of governance across all institutions in the Western Cape. This process will ensure that we remain effective, efficient, and responsive to the evolving needs of our residents. By fostering a culture of innovation, collaboration, and accountability, we aim to empower institutions to deliver better services and create lasting value for communities.

Together, we can build a brighter future - one where every decision, every action, and every partnership led to stronger governance, better services, and a more prosperous Western Cape. As a PT, we are not just a custodian of public resources; we are a partner in progress, enabling transformation and driving positive change for the benefit of all.

In the Western Cape, we believe in progress through collaboration, guided by the principle that incremental, sustainable change leads to long-term success. While the criteria for achieving Financial Management Capability Maturity Model (FMCMM) Level 4 have not yet been finalised at a national level, we are proactively embedding Level 4 thinking across our municipalities and institutions. Our province has consistently demonstrated strong financial governance, with many institutions achieving clean audits. However, our vision extends beyond compliance. The goal is to elevate every institution to FMCMM Level 4 - the Managed Level - where decisions are driven by robust, integrated systems and processes that operate seamlessly daily. This is not about isolated pockets of excellence but about embedding a culture of operational maturity and accountability across all organisations. By fostering this transformation, we aim to create a governance environment where every institution functions as a well-oiled machine, capable of making informed, data-driven decisions that enhance service delivery and improve the lives of all residents in the Western Cape. Together, we will build a future of excellence, resilience, and innovation.

4. Key risks

Outcomes	Key Risks	Risk Mitigations
Strengthened financial and corporate governance to ensure a well-managed Department that empowers Programmes to achieve their mandates efficiently	The project could face delays due to unforeseen technical challenges, resource limitations, or scope changes, impacting the completion of each phase within the set timelines.	Develop a detailed project schedule with clear milestones for each phase. Implement a robust project management framework to track progress, allocate resources efficiently, and identify potential delays early. Regularly review timelines and adjust resources as needed to stay on track. Maintain flexibility in timelines for unforeseen challenges but ensure communication and transparency with stakeholders.
	Non-conformance to SCM norms and standards resulting in negative audit outcomes	Enhance compliance with SCM norms and standards by instituting weekly pre-audit checks, a bi-weekly Quotation Committee to oversee procurement processes, and maintaining an Accounting Officers (AO) system with delegations reviewed as needed. Furthermore, PT maintains ongoing communication with the PT Provincial Government SCM Directorate to ensure compliance with procedural standards.
Sustainable management of provincial and municipal fiscal resources	Compromised service delivery and responsiveness to socioeconomic needs of communities, current revenue streams are threatened.	The MTEC process together with TIME, SIME and CGRO are used to assess policy choices and spending plans to ensure cost efficiency and responsiveness of inputs into tabling of the annual budget (Annual Budget Circular and guidance documents distributed to Departments/votes) and to ensure an integrated approach to service delivery through a JDA process. Enhance evidence-led decision making by leveraging fiscal future project to project future trends and able to adequately respond to future needs. Explore alternative financing solutions to improve reduce threat of revenue streams and ensure financial sustainability.

Outcomes	Key Risks	Risk Mitigations
Strengthened governance of financial management systems, supply chain and moveable asset management across provincial and municipal spheres resulting in improved operational efficiency, value for money, and enhanced service delivery Strengthened governance of financial management systems, supply chain and moveable asset management across provincial and municipal spheres resulting in improved operational efficiency, value for money, and enhanced service delivery *(cont.)*	Potential unconstitutionality and centralisation of procurement powers through the Public Procurement Office (PPO), and mandatory preferential procurement measures that override local discretion. This includes economic impact and lack of implementation plan to deal with these at the national level.	Provided extensive commentary on all invitation for comments dealing with both local and provincial impact. Letters to Presidency and additional letter to the Minister of Finance to respond to the request for urgent consultation completed warning that unresolved constitutional issues may lead to legal action and unwarranted governance, implementation and service delivery risks. Attended Webinar on 25 September and further placed on record the request. All IGR process to engage and ventilate concerns have been undertaken. Litigation consultations are underway at this point in the
	Lack of alignment SCM prescripts to legislative requirements and administrative functions which risk is augmented through NT instructions, Circulars and guidelines which are inconsistent.	Table all comments, risk assessments, position papers and impact assessments with NT to aid in the legislation review process initiated by the national DG Agree on short term measures to improve service delivery via the SCM and ICT environment. Paragraphs 2.5 of PT Instructions 2029 deals with the Hierarchy of Regulatory Frameworks. Paragraph 2.6 deals with applicability of National Treasury Instructions and the process of escalation when points of conflict arise. Similar process for any Procurement regulatory requirement is followed. Actions are noted in the departmental risk register and mitigation monitored through ERMCO and audit committees.
	Lack of Capacity within the units to fulfil strategic mandate of the department for SCM in terms of section 18 of the PFMA and section 5(3) of the MFMA	OD process concluded for PGSCM. Recommended structure is with the DPSA minister for approval. Funding proposal has also been concluded. Turnover and slow filling of post remain a concern due to unnecessary red tape introduced by DPSA on dealing with appointments of staff. For LGSCM an OD review is being motivated. Budget and funding will be looked at but is not within the control of the manager at this stage.

Outcomes	Key Risks	Risk Mitigations
Strengthened governance of financial management systems, supply chain and moveable asset management across provincial and municipal spheres resulting in improved operational efficiency, value for money, and enhanced service delivery *(cont.)*	Outdated Legacy Systems	Deviation from National Treasury NTI 5 sought for certain functions through the Departments of Health and Premier to mitigate certain risks. Deviations has also been granted by NT to implement the ePS for quotations and the WC Supplier Evidence Bank. ICT projects like the ELS and Data Warehouse drive efficiencies and technology enable as well as assist in bridging gaps. Power BI Tools are used to enhance performance reporting.
Governance transformation in departments, entities and municipalities improved.	Governance is fluid and dynamic as it depends on laws, regulations and frameworks that evolves with the environment.	Detailed analysis of any changes to the laws, regulations and frameworks to understand the changes, the practical and implementation challenges and creating understanding amongst relevant stakeholders.
	Accounting and legal frameworks are dynamic. They are continually amended to accommodate learnings from past audits and outcomes of court cases.	We are committed to actively engaging with the National Treasury and relevant stakeholders through ongoing workshops and discussions. These sessions will focus on identifying the changes we need to implement both before and after enforcement. By collaborating closely, we can ensure that everyone is on the same page and ready to adapt to new requirements. Together, we'll tackle challenges head-on and seize opportunities to enhance our financial governance. Let's work together to make these changes meaningful and effective for our communities

5. Public Entities

Name of Public Entity	Mandate	Outcomes
Western Cape Gambling and Racing Board (WCGRB)	WCGR Act, 1996 (Act 4 of 1996)	Utilisation of the Board's structures, resources and processes for effective, efficient and optimal performance of its mandate.
		Persons conducting business in the gambling industry are suitable.
		Gambling and betting activities which are available for public play at licensed establishments are conducted in accordance with legislative provisions and regulatory requirements.
		Provide innovative, functional, reliable and secure ICT solutions and systems.

On-going evaluation of the WCGRB is conducted via several mechanisms, e.g.:

- Periodic meetings between the Minister of Finance and the WCGRB;
- Quarterly assessment of the WCGRB's financial and performance information and feedback to the entity; and
- On-going assessment of funding, sustainability, inclusive of possible remedial step.

TECHICAL INDICATOR DESCRIPTION

PART D

PART D: TECHNICAL INDICATOR DESCRIPTIONS

Outcome1: Strengthened financial and corporate governance to ensure a well-managed Department that empowers Programmes to achieve their mandates efficiently

<table>
<tr><td>Indicator Number</td><td colspan="6">1.1</td></tr>
<tr><td>Indicator title</td><td colspan="6">Implementation of AI and BI tools and systems to enhance operational efficiency</td></tr>
<tr><td>Definition</td><td colspan="6">This outcome indicator measures the implementation of Artificial Intelligence (AI) and Business Intelligence (BI) systems to enhance operational efficiency, benefiting the organisation. Operational efficiency is improved through the streamlining of business and governance processes, resulting in efficiency gains and enhanced organisational capabilities. The implementation of AI and BI tools will follow a phased approach encompassing (development, deployment, expansion, optimisation, and automation), utilising project management methodologies within established governance frameworks to ensure effective and ethical implementation.

Planned AI and BI systems are set as annual targets within the organisation's APP over a five-year period. This indicator specifically measures the extent to which AI and BI tools planned during this period are successfully implemented, with a target of achieving a minimum 70% implementation rate of all planned tools by the end of the five years. Each year, specific AI and BI tools will be identified and prioritised for implementation through the APP.</td></tr>
<tr><td>Source of data</td><td colspan="6">Internal project management system.
Project reports and status updates from AI and BI project teams.
Key performance reports from HR and strategic reporting teams.</td></tr>
<tr><td>Method of calculation/Assessment</td><td colspan="6">Total number of AI and BI implemented/Total number of planned AI & BI Systems of all APP within planned period x 100%</td></tr>
<tr><td>Assumptions</td><td colspan="6">Sufficient resources (human, technical, financial) are allocated to each phase.
Stakeholder cooperation and acceptance are achieved for all stages.
The technological infrastructure supports the implementation of AI and BI systems.
Continuous user feedback and adjustments are incorporated to improve AI and BI functionalities.</td></tr>
<tr><td rowspan="4">Disaggregation of beneficiaries (where applicable)</td><td colspan="3">Target for Women:</td><td colspan="3">Not applicable</td></tr>
<tr><td colspan="3">Target for Children:</td><td colspan="3">Not applicable</td></tr>
<tr><td colspan="3">Target for Youth:</td><td colspan="3">Not applicable</td></tr>
<tr><td colspan="3">Target for People with Disabilities:</td><td colspan="3">Not applicable</td></tr>
<tr><td>Spatial Transformation (where applicable)</td><td colspan="6">Not applicable</td></tr>
<tr><td>Desired performance</td><td colspan="2">Higher than target:</td><td colspan="2">On target: X</td><td colspan="2">Lower than target:</td></tr>
<tr><td>Indicator responsibility</td><td colspan="6">Director: Strategic and Operational Management Support</td></tr>
</table>

Indicator Number	**1.2**		
Indicator title	**Number of material financial management audit findings**		
Definition	To maintain unqualified audits with no material findings for all financial years within the reporting period. This is measured by the number of material findings by the Auditor-General on financial management as reported in the Audit Report.		
Source of data	Report of the Auditor-General to the Western Cape Provincial Parliament on Vote No. 3: Western Cape PT		
Method of calculation/Assessment	Simple count - Number of material audit findings		
Assumptions	It is assumed that by achieving zero material audit findings that the department adheres to legislative requirements and conformance		
Disaggregation of beneficiaries (where applicable)	Target for Women:	Not applicable	
	Target for Children:	Not applicable	
	Target for Youth:	Not applicable	
	Target for People with Disabilities:	Not applicable	
Spatial Transformation (where applicable)	Not applicable		
Desired performance	Higher than target:	On target: **X**	Lower than target:
Indicator responsibility	CFO		

Outcome 2: Sustainable management of provincial and municipal fiscal resources

Indicator Number	**2.1**		
Indicator title	**A responsive provincial budget within the fiscal envelope**		
Definition	This indicator measures the effectiveness of the budget process in ensuring that the provincial budget is responsive to critical needs while maintaining fiscal discipline. It assesses whether the budget is balanced, allocates resources efficiently, and addresses the priority needs of various departments within the available fiscal envelope.		
Source of data	Number of Budget document published: 5 x Annual Main Budgets 5 x Annual Adjustment Budgets, Number of Budget and Economic Publications published 5 x (2 sets annual Budget Circulars) 5 x EPRE 5 x OPRE 5 x OPMII 5 x PERO 5 x MERO 5 x MTBPS Number of Budget Assessments conducted: 5 x 14 Votes MTEC Consolidated Assessment Reports		
Method of calculation/Assessment	Simple count		
Assumptions	The individual step in the budget process enables PT to effectively identify the needs of votes. The development of the provincial budget operates within a constrained fiscal environment, with limited room for new/additional expenditures where budget decisions will be informed by credible, objective evidence and regular evaluations to ensure efficiency and effectiveness. The constrained fiscal envelope allows the PT to meet the critical needs of votes.		
Disaggregation of beneficiaries (where applicable)	Target for Women:	Not applicable	
	Target for Children:	Not applicable	
	Target for Youth:	Not applicable	
	Target for People with Disabilities:	Not applicable	
Spatial Transformation (where applicable)	Not applicable		
Desired performance	Higher than target:	On target: **X**	Lower than target:
Indicator responsibility	DDG: Fiscal and Economic Services		

Indicator Number	**2.2.**		
Indicator title	**Strengthened municipal financial sustainability through integrated planning, budgeting and oversight**		
Definition	This is a composite indicator, measured in terms of: i) an improvement in the number of municipalities with funded budgets; ii) a reduction in the number of municipalities in financial crisis; and iii) an increase in the borrowing of municipalities for capital investment		
Source of data	Assessments of adopted municipal budgets, interventions approved by provincial cabinet, annual financial statements of municipalities		
Method of calculation/Assessment	• Number of municipalities with adopted funded budgets at the end of the period minus Number of municipalities with adopted funded budgets at the start of the period • Number of municipalities in financial crisis under intervention in terms of S139(5) of the Constitution at the start of the period minus Number of municipalities in financial crisis under intervention in terms of S139(5) of the Constitution at the end of the period • Amount of municipal capital borrowing at the end of the period minus amount of capital borrowing at the start of the period		
Assumptions	PT's monitoring, oversight and support of municipalities will enable municipalities in financial crisis to achieve financial recovery and will enable those with unfunded budgets to implement measures to achieve funded budgets, those municipalities with sound balance sheets will be able to increase their borrowing to invest in infrastructure.		
Disaggregation of beneficiaries (where applicable)	Target for Women:	Not applicable	
	Target for Children:	Not applicable	
	Target for Youth:	Not applicable	
	Target for People with Disabilities:	Not applicable	
Spatial Transformation (where applicable)	Not applicable		
Desired performance	Higher than target: **X**	On target:	Lower than target:
Indicator responsibility	DDG: Fiscal and Economic Services		

Outcome 3: Strengthened governance of financial management systems, Effective management and oversight of financial systems, supply chain and moveable asst management across provincial and municipal spheres resulting in improved operational efficiency, value for money and enhanced service delivery

<table>
<tr><td>Indicator Number</td><td colspan="3">3.1</td></tr>
<tr><td>Indicator title</td><td colspan="3">Sustainable Governance Systems embedded within municipalities and municipal entities for SCM and asset management</td></tr>
<tr><td>Definition</td><td colspan="3">Municipal districts assisted in conducting SCM and Asset Management governance assessments and review of policies at municipalities, together with data analytical reports that measures cross-functional processes and activities that is intended to assist district municipalities to improve planning and decision-making for SCM and asset management within the districts.</td></tr>
<tr><td>Source of data</td><td colspan="2">Number of municipalities and municipal entities assisted with SCM and Asset Management Governance: (29 municipalities +2 entities per annum)
• SCM Compliance Assessment Reports
• Asset Management Maturity Assessment Outcomes and Action plans
• Annual SCM Policy Assessments
• AGSA audit reports and management letters
• Monitoring of Audit Action Plans on SCM Findings
• Gap analysis/response plan to address SCM governance challenges
• SCM Diagnostic assessment in partnership with DLG reports
• NT FMCMM System outcomes on SCM and AM
• Analysis of Index Africa ratings for inclusion in to support plans
• TIME and SIME engagement reports and support plans
• Special SCM investigation reports in partnership with DLG
• Vulnerable municipalities SCM report and action plans
• Assess and Monitoring of Deviations
• Monitoring UIFW on SCM
• Development of tools and templates, etc.</td><td>Number of Municipal District Insight Reports: (29 municipalities +2 entities per annum)
• mSCOA data string systems
• NT Muni-Go System
• CSD registrations
• NT eTender Portal implementation
• Municipal procurement information
• SCM expenditure analysis
• Procurement planning analysis
• SCM Deviation registers
• Annual & quarterly SCM Implementation Reports Tender and Quotation Registers
• Contract Registers
• Municipal Infrastructure Development Analysis
• NT MFMA Reporting requirements on SCM and AM.</td></tr>
<tr><td>Method of calculation/Assessment</td><td colspan="3">Simple count</td></tr>
<tr><td>Assumptions</td><td colspan="3">Municipalities maintaining good governance within the ambit of the legislative requirements</td></tr>
<tr><td rowspan="4">Disaggregation of beneficiaries (where applicable)</td><td colspan="2">Target for Women:</td><td>Not applicable</td></tr>
<tr><td colspan="2">Target for Children:</td><td>Not applicable</td></tr>
<tr><td colspan="2">Target for Youth:</td><td>Not applicable</td></tr>
<tr><td colspan="2">Target for People with Disabilities:</td><td>Not applicable</td></tr>
<tr><td>Spatial Transformation (where applicable)</td><td colspan="3">All 5 Districts in the Western Cape</td></tr>
<tr><td>Desired performance</td><td>Higher than target:</td><td>On target: X</td><td>Lower than target:</td></tr>
<tr><td>Indicator responsibility</td><td colspan="3">Director: Local Government Supply Chain Management</td></tr>
</table>

Indicator Number	**3.2**			
Indicator title	**Implementation of targeted strategies and programmes designed to address identified gaps/needs of provincial departments, municipalities and the suppliers that conduct business with government.**			
Definition	A strategy in place that addresses the gaps or needs provincial departments, municipalities and suppliers that provides the necessary redress to improve financial management performance for SCM and AM within the Western Cape. This is inclusive of an operational public facing support centre that is accessible to all our clients and provides the necessary redress for SCM.			
Source of data	**Number of Support programmes implemented (3 per Annum)** • One support programme developed and implemented throughout the year for provincial departments (programme to include training initiatives, workshops, policy reviews and assessments, gap analysis and recommendations, development of tools and templates, etc. (Programme plan implemented.) • One consolidated municipalities and municipal entities support programme developed and implemented throughout the year in the Western Cape (programme to include training initiatives, SCM and AM workshops, SCM Forums, Smart Procurement Conference. SCM policy reviews and assessments, • One support programme developed and implemented throughout the year for suppliers that do business with the WCG (programme to include training initiatives, workshops, gap analysis and recommendations, development of tools and templates, systems, support assistance and guidance, management of the Procurement Client Centre, the EPS and the WCSEB, etc. (Programme plan implemented.) • Data reports and extractions from EPS, CSD, WCSEB and other sources • Gap analysis report from prior year and • Helpdesk data reports • Helpdesk registers (query/complaints log) • Perception surveys • Data and information assimilation tools • Progress workbook on in-year initiatives inclusive of risks experienced and mitigation efforts • Frequently Asked Questions (FAQ's)	**Number of reports reflecting client support performance (4 per annum)** • Data reports and extractions from intervention reports/programme of support. • Helpdesk register (queries and complaints) and Data Report • Logged walk-in • Training and/intervention reports • Data reports and extractions from ePS, CSD, WCSEB and other sources • Gap analysis Report from prior year • Perception surveys • Data and information Assimilation Tools • Progress workbook on in-year initiative inclusive of risks experienced and mitigation effort.		
Method of calculation/Assessment	Simple count			
Assumptions	Responsive local and provincial government to the resident's needs.			
Disaggregation of beneficiaries (where applicable)	Target for Women:	Not applicable		
	Target for Children:	Not applicable		
	Target for Youth:	Not applicable		
	Target for People with Disabilities:	Not applicable		
Spatial Transformation (where applicable)	In all 5 municipal districts and Cape Metropole			
Desired performance	Higher than target:	On target: **X**	Lower than target:	
Indicator responsibility	Director: Provincial Government Supply Chain Management			

<table>
<tr><td>Indicator Number</td><td colspan="4">3.3</td></tr>
<tr><td>Indicator title</td><td colspan="4">Sustainable Governance Systems imbedded for provincial departments and entities.</td></tr>
<tr><td>Definition</td><td colspan="4">An analysis of data extracted from financial and procurement systems and using business intelligence tools to provide performance information to provincial departments to support governance requirements and management decision making and reporting of procurement performance information in a disclosure report for public consumption that supports continuous improvement and transparency of procurement in the Province.</td></tr>
<tr><td>Source of data</td><td colspan="2">Number of SCM system insight reports produced (53 per annum)
• BAS; ePS; WCSEB; CSD
• Business Intelligence Tool and Data Mart
• Manual Registers for limited bidding; expansions and extensions
• NT ePortal
• Procurement planning Toolkit
• CGRO assessment Tool</td><td colspan="2">Number of Procurement Disclosure Reports (4 per annum)
• Report that includes a website wireframe
• Physical e-enabled IT platform
• Project report on project deliverables
• Information from various financial and non-financial systems
• Business Intelligence Tool and Data Mart
• SCM Insight Reports
• BAS; ePS; WCSEB; CSD</td></tr>
<tr><td>Method of calculation/Assessment</td><td colspan="4">Simple count</td></tr>
<tr><td>Assumptions</td><td colspan="4">Credibility of information on financial and SCM systems. Systems uptime.</td></tr>
<tr><td rowspan="4">Disaggregation of beneficiaries (where applicable)</td><td colspan="3">Target for Women:</td><td>Not applicable</td></tr>
<tr><td colspan="3">Target for Children:</td><td>Not applicable</td></tr>
<tr><td colspan="3">Target for Youth:</td><td>Not applicable</td></tr>
<tr><td colspan="3">Target for People with Disabilities:</td><td>Not applicable</td></tr>
<tr><td>Spatial Transformation (where applicable)</td><td colspan="4">In all 5 municipal districts and Cape Metropole</td></tr>
<tr><td>Desired performance</td><td>Higher than target:</td><td colspan="2">On target: X</td><td>Lower than target:</td></tr>
<tr><td>Indicator responsibility</td><td colspan="4">Director: Provincial Government Supply Chain Management</td></tr>
</table>

<table>
<tr><td>Indicator Number</td><td colspan="2">3.4</td></tr>
<tr><td>Indicator title</td><td colspan="2">Performance Assessment of Procurement initiatives in place that are leveraged to meet socio-economic benefit and the need to the resident through departments and municipal districts.</td></tr>
<tr><td>Definition</td><td colspan="2">A focus on leveraging procurement that has a socio-economic benefit and/or meets the needs of the residents by creating value for money propositions, procurement ease of doing business and efficiencies in business processes</td></tr>
<tr><td>Source of data</td><td>Number of reports on strategic sourcing interventions for departments (4 per annum)
• Research and gap analysis reports that target interventions
• Project plans
• Commodity strategies
• Terms of references and business cases
• Transversal contract implemented (TOR, bid documents, Bid Committee minutes, contract documents)
• Presentations and Cabinet memoranda and resolutions
• Tools, templates and checklists
• Interventions</td><td>Number of strategic sourcing projects across municipalities & municipal entities (New Indicator from 2025/26) (5 per annum)
• Project plans
• Communication plans
• Stakeholder analysis and engagement
• Consolidation of municipal procurement plans and IDPs
• Identification of key commodities
• Market research
• Commodity- and district-specific strategies, incl. procurement method and contract form
• Terms of reference and/or business cases
• Bid documents
• Evaluation and adjudication
• Presentations to Councils
• Complaints management</td></tr>
</table>

		• Contract documents, incl. SLA, KPIs, penalty schedules • Contract management support • Capacitation support • Toolkits (e.g. templates and checklists)
Method of calculation/Assessment	Simple count	
Assumptions	Value for money purchasing across departments and municipalities.	
Disaggregation of beneficiaries (where applicable)	Target for Women:	Not applicable
	Target for Children:	Not applicable
	Target for Youth:	Not applicable
	Target for People with Disabilities:	Not applicable
Spatial Transformation (where applicable)	All 5 districts within the WC	
Desired performance	Higher than target:	On target: **X**	Lower than target:
Indicator responsibility	Director: Provincial Government Supply Chain Management and Director: Local Government Supply Chain Management	

Indicator Number	**3.5**		
Indicator title	**Votes supported with embedding good governance principles in respect of transversally managed financial systems**		
Definition	Optimising and improving security access, system change management and capability on the corporate suite of existing transversal financial systems to ensure that effective user account management is executed and maintained, generic policies exist for the management of transversal systems, and comprehensive user support services.		
Source of data	• User account management audit reports • Systems reports/downloads • Transversal financial systems (LOGIS, BAS, PERSAL, ePS, WCSEB and CSD) • Systems policies, Circulars and SOPs • Systems reports		
Method of calculation/Assessment	Simple count		
Assumptions	Transversal financial systems that operate in accordance with governance requirements		
Disaggregation of beneficiaries (where applicable)	Target for Women:	Not applicable	
	Target for Children:	Not applicable	
	Target for Youth:	Not applicable	
	Target for People with Disabilities:	Not applicable	
Spatial Transformation (where applicable)	Not applicable		
Desired performance	Higher than target:	On target: **X**	Lower than target:
Indicator responsibility	Director: Supporting and Interlinked Financial Systems		

Indicator Number	**3.6**		
Indicator title	**Votes supported through the modernising and transforming of the transversally managed financial systems in keeping with the evolving needs of the Province**		
Definition	This process entails making incremental improvements to the legacy systems (modules) to complement it with. Modern technologies to enhance the capability of the systems, capacity building of users and data and data management.		
Source of data	• System reports/downloads • System reports/downloads • Training • Training reports • Data Warehouse • BI Tools		
Method of calculation/Assessment	Simple count		
Assumptions	Credible information and data quality for support better reporting and decision making		
Disaggregation of beneficiaries (where applicable)	Target for Women:	Not applicable	
	Target for Children:	Not applicable	
	Target for Youth:	Not applicable	
	Target for People with Disabilities:	Not applicable	
Spatial Transformation (where applicable)	Not applicable		
Desired performance	Higher than target:	On target: **X**	Lower than target:
Indicator responsibility	Director: Supporting and Interlinked Financial Systems		

Outcome 4: Governance transformation in departments, entities and municipalities improved

Indicator Number	**4.1**		
Indicator title	**Performance improvement measured by strengthened governance and accountability in provincial and municipal government.**		
Definition	To improve the performance of departments and municipalities for efficiency gains and effectiveness.		
Source of data	Annual Performance Plan, Quarterly Performance Reports and Annual Report, with inputs from the EGAP and MGAP tools		
Method of calculation/Assessment	Evidence of the degree of improvements as measured by the EGAP and MGAP tools, culminating in reports given to WCG institutions.		
Assumptions	All directorates will complete and submit all source data timeously		
Disaggregation of beneficiaries (where applicable)	Target for Women:	Not applicable	
	Target for Children:	Not applicable	
	Target for Youth:	Not applicable	
	Target for People with Disabilities:	Not applicable	
Spatial Transformation (where applicable)	Not applicable		
Desired performance	Higher than target:	On target: **X**	Lower than target:
Indicator responsibility	Chief Director: Financial Governance and Accounting		

PART E

ANNEXURES

PART E: ANNEXURES

Annexure A: NSFD and the District Development Model

The WCG is applying the Joint District and Metro Approach (JDMA) as its response to the District Development Model. The Integrated Management Approach adopted by the WCG is rooted within the cooperative government imperatives of Chapter 3 of the Constitution as well as the responsibilities in terms of Section 154 and Section 155(6) of the Constitution to monitor, support and strengthen the capacity of municipalities to manage their own affairs, to exercise their powers and to perform their functions.

Chapter 13 of the National Development Plan (NDP) emphasises the need for improved intergovernmental coordination to build a capable state, with one of the key initiatives of improving both "strategic coordination" and "routine coordination".

The WCG, in partnership with the national organs of state and Western Cape municipalities, aim to give effect to the imperatives of coordination, coherence, alignment, integration and complementarity by implementing integrated management.

In support of the above, the JDMA was implemented as the main delivery mechanism for integrated service delivery. The JDMA is a geographical and team-based, residents-focused approach to provide integrated government services through a strengthened WCG and local government interface. It is characterised by a geographical footprint with a single implementation/support plan per district and appropriate levels of coordination by provincial district interface teams. The approach makes provision for a series of integrated engagements to improve co-planning, co-budgeting and co-implementation.

The mandate of PT is to drive good financial governance across provincial and local government spheres that enables:

- Effective resource mobilisation and sound fiscal management;
- Effective and efficient use of resources;
- Effective financial oversight (leadership on all levels, including a focus on culture); and
- Building capabilities of local governance to support resilience, agility, and innovation.

Key drivers in the governance context for PT will include improved client satisfaction, increased innovation collaboration with external actors and improved governance and intergovernmental engagements with residents, which include a range of projects listed below. These projects will be implemented utilising the JDMA as articulated in the PSP.

- The Corporate Governance Framework;
- Fiscal consolidation and efficiency gains for resource efficiencies and savings;
- Application of economic intelligence to enable resilience and the realisation of opportunities;
- Defining procurement strategies to drive efficiencies enabling local economic development;
- Strengthening data, its use and analytical capability across all WCG departments; and
- Strengthening the capacity within departments and municipalities that can be shared across the public sector for innovation.

NSDF and the District Development Model

Areas of intervention in NSDF and DDM (Below examples)	Annual Commitments								
	Project Name	Project Description	Budget Allocation	District Municipality	Specific Location	Project Leader	Social Partners	Longitude (East/West/+X)	Latitude (North/South/-Y)
Capacity Building		Implementation and rollout of Municipal Talent Management Initiatives	Not available	All		Melissa van Niekerk	NT, DLG, DotP, municipalities, tertiary institutions, EDP	All	All
Development and implementation of the Corporate Governance Framework		Technical Integrated Municipal Engagements	Not available	All		Melissa van Niekerk	NT, DLG, DotP, DEA&DP, municipalities, tertiary institutions, EDP	All	All
Define strategic procurement strategies to drive value for money		Strengthening strategic procurement planning to deliver services and enable economic growth and development	Not available	All		Santie Roy	NT, DLG, DotP, DEA&DP, CIDB, dtic, DOI, municipalities, tertiary institutions, EDP and SMART procurement, VUKA Group	All	All
Strengthening data, its use and analytical capability in municipalities		Successful rollout of mSCOA	Not available	All		Aziz Hardien	NT, DLG, DotP, DEA&DP, municipalities, tertiary institutions, EDP	All	All
Fiscal consolidation and efficiency gains for resource efficiencies and savings		Budget assessment reports, expenditure reviews, quarterly reports on SDBIP, monthly IYM reports	Not available	All		Steven Kenyon	NT, DLG, DotP, DEA&DP, municipalities, tertiary institutions, EDP	All	All
The application of economic intelligence to enable resilience and the realisation of opportunities		Publishing of the Municipal Economic Review and Outlook inclusive of District Socio-Economic Profiles. Improvement of Infrastructure development through spatial planning. Targeting local procurement to enable job creation	Not available	All		Kim Engel	NT, DLG, DotP, DEA&DP, municipalities, tertiary institutions, EDP	All	All

Annexure B: Legislative and policy mandates

Legislative mandates

Public Finance Management Act, 1999 (Act 1 of 1999) (PFMA)	• preparing and exercising control over the implementation of the provincial budget; • promoting and enforcing transparency and effective management in respect of revenue, expenditure, assets and liabilities of provincial departments and provincial public entities; • ensuring that its fiscal policies do not materially and unreasonably prejudice national economic policies; • issuing PT Instructions (PTIs) that are consistent with the PFMA; • enforcing the PFMA and any prescribed national and provincial norms and standards; • complying with the Annual Division of Revenue Act (DoRA); • monitoring and assessing the implementation of national and provincial norms and standards by provincial entities; • assisting provincial departments and provincial public entities to build their capacity for efficient, effective and transparent financial management; • investigating any system of financial management and internal control applied by a provincial department or a provincial public entity; • intervening by taking appropriate steps to address serious or persistent material breach of the PFMA by a provincial department or provincial public entity; • promptly providing any information required by the NT in terms of the PFMA; and • do anything else that is necessary to fulfil its responsibilities effectively.
Municipal Finance Management Act, 2003 (Act 56 of 2003)	In terms of Section 5(4) of the MFMA, 2003 (Act 56 of 2003), PT must, inter alia, monitor compliance with the MFMA by municipalities and municipal entities in the Province, and monitor the preparation of municipal budgets, the monthly outcomes of these budgets, and the submission of reports by municipalities as required in terms of the MFMA. PT may assist municipalities in the preparation of their budgets; exercise any powers, and perform any duties delegated to it by the National Treasury in terms of the MFMA; and take the appropriate steps if a municipality or municipal entity in the Province commits a breach of the MFMA. Additional duties and responsibilities for Provincial Treasuries are also created through MFMA Circulars issued by National Treasury. For example, MFMA Circular No. 124 (dated 31 March 2023) creates detailed monthly monitoring responsibilities that PT must perform for the Municipal Debt Relief programme.
Annual Division of Revenue Act	This Act provides for the equitable division of revenue raised nationally, including conditional grants, amongst the three spheres of government and for incidental matters.
Financial Management of Parliament and Provincial Legislatures Act, 2009 (Act No. 10 of 2009)	This Act regulates the financial management of Parliament and provincial legislatures in a manner consistent with its status in terms of the Constitution of the Republic of South Africa.
Government Immoveable Asset Management Act, 2007 (Act 19 of 2007)	This Act provides a uniform framework for the management of immovable assets that are held or used by, in this case, provincial departments, and aims to ensure the optimal coordination of the use of such immovable assets to achieve departmental service delivery objectives.

Intergovernmental Fiscal Relations Act, 1997 (Act 97 of 1997)	This Act sets out a process for dividing nationally raised revenue between the national, provincial, and local government sphere in South Africa.
Intergovernmental Relations Framework Act, 2005 (Act 13 of 2005)	This Act establishes a framework for the national government, provincial governments, and local governments to promote and facilitate intergovernmental relations; provides for mechanisms and procedures to facilitate the settlement of intergovernmental disputes; and provides for related matters.
Public Audit Act, 2004 (Act 25 of 2004) as amended	This Act provides assistance to the Auditor-General's Office to recover outstanding audit fees and to appropriately respond or intervene on matters arising from audit reports and provides for related matters.
Preferential Procurement Policy Framework Act, 2000 (Act 5 of 2000)	This Act provides the Treasury with a regulatory framework for enabling and assisting departments to develop and implement a preferential procurement system to benefit historically disadvantaged individuals (HDI).
Provincial Tax Regulation Process Act, 2001 (Act 53 of 2001)	This Act regulates the intergovernmental process that must be followed by provinces in the exercise of their power in terms of Section 228 of the Constitution to impose taxes, levies and duties, and flat-rate surcharges on the tax bases of any tax, levy or duty imposed by national legislation, and provides for related matters
Public Service Act, 1994 (Act 103 of 1994) as amended	This Act provides for the organisation and administration of PT and for human resource management, which includes the regulation of conditions of employment, terms of office, discipline, retirement, and discharge of PT staff members.
Spatial Planning and Land Use Management (SPLUMA) Act 16 of 2013	This Act establishes a framework for coordinated and inclusive spatial planning and land use management across all spheres of government in South Africa.
Annual Western Cape Appropriation Act	This Act provides for the appropriation of money from the Western Cape Provincial Revenue Fund for the requirements of the Province of the Western Cape and provides for related matters.
Western Cape Adjustments Appropriation Act	This Act appropriates adjusted amounts of money from the Western Cape Provincial Revenue Fund for the requirements of the Province of the Western Cape and provides for related matters.
Western Cape Direct Charges Act, 2000 (Act 6 of 2000) as amended	This Act provides for the withdrawal of state moneys from the Western Cape Provincial Revenue Fund, as a direct charge, in accordance with the Constitution of the Republic of South Africa, 1996, the Constitution of the Western Cape, 1997; and the PFMA, 1999.
Western Cape Gambling and Racing Act, 1996 (Act 4 of 1996) as amended	This Act provides regulatory prescripts to support the Member of the Executive Council (MEC) responsible for the Act to ensure sound financial administration by the Western Cape Gambling and Racing Board (WCGRB) and regulates gambling activities in the Western Cape.
Promotion of Administrative Justice Act, 2000 (Act 3 of 2000) ("PAJA")	This Act ensures that everyone has the right to lawful, reasonable, and procedurally fair administrative action. It does so by instructing how administrative powers allocated to administrators must be exercised.

Policy mandates

Spatial Planning and Land Use Management (SPLUMA) Act of 2013	The Spatial Planning and Land Use Management Act (2013) was adopted shortly after the introduction of the NDP. SPLUMA is an important component of the drive to set the broad spatial agenda of the country, promoting the development principles of spatial justice, spatial sustainability, efficiency, spatial resilience and good administration. The statute establishes mechanisms for the negotiation of spatial conflicts, issuance of guidelines and monitoring of compliance. Although SPLUMA does not deal with fragmentation of the spatial planning function directly, it introduces a new approach to spatial planning that can be refined and linked with overall long-term planning. Embedding spatial planning within the overall system of planning is critical.
2030 Agenda for Sustainable Development (Sustainable Development Goals)	This global framework, adopted by South Africa, sets key sustainable development goals. PT aligns its strategy with these goals, especially those related to economic growth, social development, and environmental sustainability. It provides a broader context for its activities and helps measure its impact on sustainable development.
Africa Agenda 2063 Goals	These continental goals are vital for South Africa's strategic positioning within the African context. PT considers how its actions contribute to the development and economic integration of the African continent.
Budget Prioritisation Framework	This framework is directly linked to the allocation of resources. It guides how the available funds are allocated to achieve the government's priorities, which is central to PT's role in managing financial resources.
National Evaluation Policy Framework (2011)	Evaluation is critical for assessing the effectiveness of government programs. PT can use this framework to ensure that its strategic initiatives are rigorously evaluated, which is crucial for making informed decisions and improving performance.
Policy Framework for the Government-Wide Monitoring and Evaluation System (2005)	This framework sets the foundation for monitoring and evaluation across government. It is essential for PT to participate in this system to ensure that its strategies are monitored effectively and evaluated for impact
Revised Framework for Strategic Plans and APPs (2019)	This framework guides government departments in preparing their strategic plans and APPs. PT aligns its strategy with these guidelines to ensure cohesion and integration within the government's broader planning processes.
Human Resource Development Strategy of South Africa 2010 - 2030	A skilled and motivated workforce is vital to the success of PT's strategy. Aligning with this strategy can help attract, develop, and retain the necessary talent to implement its initiatives effectively.

Annexure C: Institutional policies and strategies governing the five-year planning period

National Development Plan 2030 (NDP)	The NDP provides a long-term vision for the country's development. PT aligns its strategic objectives with the goals and targets outlined in this plan to contribute to the nation's development aspirations.
National Development Plan Five-Year Implementation Plan	This plan outlines specific short- to medium-term actions to achieve the NDP's objectives. PT considers these implementation plans when setting its strategic priorities for the coming years.
Medium Term Development Plan (MTDP) 2024 - 2029	The MTDP sets out the national government's strategic priorities for the medium term. PT integrates its strategies to support and align with these national priorities to ensure cohesion and synergy in government actions.
Spatial Development Frameworks	These frameworks guide spatial planning and development. PT must consider them in its strategy, especially if they aim to support specific areas or regions within the Province.
Provincial Strategic Plan 2025 - 2030 (PSP)	The provincial plan outlines the strategic priorities for the Western Cape. PT's strategy closely aligns with this plan, focusing on how it can contribute to the Province's development and objectives
OneCape2040	This regional development plan has long-term goals for the Cape region. PT ensures that its strategies complement the goals of OneCape2040 to support regional development and growth.
The Growth for Jobs Strategy	(G4J) sets out a comprehensive, challenging, and ambitious goal for the Western Cape to grow its economy by between 4 and 6% by 2035. It is centred on systemic solutions that address key binding constraints and an enabling environment for the private sector that accelerates our economic growth. Through PT's role as an enabler and reliable partner, the department gives effect to the G4J strategy through prioritising its delivery as part of the Policy, Planning and Budgeting process and spearheads key interventions in the areas of infrastructure, procurement and supply chain management as well as energy.

Annexure D: ICT Strategic alignment

Outcome	Outcome indicators	Five-year target	Description of the Digitalisation Intervention(s)	ICT Value Statement (applicable)
Strengthened Financial and Corporate Governance to Ensure a Well-Managed Department that Empowers Programmes to Achieve Their Mandates Efficiently	Implementation of AI and BI tools and systems to enhance operational efficiency	70% implementation rate of all planned tools by the end of the five years	An analysis of data extracted from financial and procurement systems and using business intelligence tools to provide performance information to provincial departments to support governance requirements and management decision making and reporting of procurement performance information in a disclosure report for public consumption that supports continuous improvement and transparency of procurement in the Province Use of business intelligence tools and data analytics to enhance financial reporting and decision-making. ICT Governance Percentage increase in operational efficiency as a result of new digital tools and systems implemented. 1. Embedding ICT governance into daily operations to ensure alignment with strategic goals. 2. Monitoring and Evaluation System: Utilising digital tools to track and evaluate program performance. 3. Communication Plan: Leveraging digital platforms for effective communication and stakeholder engagement.	1. Expand technology and information access 2. Empowerment through Digital tools 3. Improving service delivery and efficiency
	Number of material financial management audit findings.	Maintain Unqualified audit with no material findings (clean audit)		
Sustainable management of provincial and municipal fiscal resources	A responsive provincial budget within the fiscal envelope		1. Research Reports: Analysis of the provincial and local government fiscal system. 2. Integrated Financial Systems: Streamlining oversight and processes through digital financial systems 3. Data Analytics: Using data analytics for evidence-based planning and decision-making	1. Expand technology and information access 2. Empowerment through Digital tools 3. Improving service delivery and efficiency 5. Data-driven Decision-making
	Strengthened municipal performance through integrated planning, budgeting and oversight.			

Outcome	Outcome indicators	Five-year target	Description of the Digitalisation Intervention(s)	ICT Value Statement (applicable)
Strengthened governance and oversight of financial management systems, supply chain and moveable asset management across provincial and municipal spheres resulting in improved operational efficiency, value for money, and enhanced service delivery	Sustainable Governance Systems embedded within municipalities and municipal entities for SCM and asset management	310	The WCG recognises that investments in information technology (IT) and business intelligence are critical to achieving its strategic procurement objectives. Ongoing ICT projects, such as enhancements to the e-Procurement Solution and the Procurement Planning Toolkit, are designed to provide the necessary tools for departments to streamline procurement processes and make informed decisions based on reliable data. Adoption of e-Procurement Solutions (ePS) and the Western Cape Supplier Evidence Base (WCSEB) to streamline procurement processes and improve transparency: 1. eSCM System: Leveraging business intelligence and technology to streamline procurement processes. 2. Procurement Planning Toolkit: Linking procurement to the budget and assessing empowerment impacts. 3. Electronic Procurement Solutions (ePS): Integrating tools like the Western Cape Supplier Evidence Base (WCSEB) for efficient bidding. 4. Business Intelligence Tools: Using data analytics for strategic sourcing and procurement planning.	1. Expand technology and information access 2. Empowerment through Digital tools 3. Improving service delivery and efficiency 4. Cybersecurity 5. Data-driven Decision-making
	Implementation of targeted strategies and programmes in place that designed to address identified es the gaps/needs of provincial departments, municipalities and the suppliers that conduct business with government. These initiatives aim to achieve measurable outcomes in enhanced for continuous improved service delivery, increased stakeholder satisfaction and improved operational efficiency, thereby ensuring sustainable impact and continuous improvement in public sector performance.	35		
	Sustainable Governance Systems imbedded for provincial departments and entities.	285		
	Performance Assessment of Procurement initiatives in place that are leveraged to meet socio-economic benefit and the need to the resident through departments and municipal districts.	20		
	Votes supported with embedding Good Governance principles in respect of transversally managed financial system.	13		

Outcome	Outcome indicators	Five-year target	Description of the Digitalisation Intervention(s)	ICT Value Statement (applicable)
	Votes supported through the modernising and transforming of the transversally managed financial systems in keeping with the evolving needs of the Province.	13		
Governance transformation in departments, entities and municipalities improved	Performance improvement measured by strengthened governance and accountability in provincial and municipal government.	Level 4 financial management maturity capability achieved across all WCG delegated institutions	Implementation of digital tools and systems to enhance operational efficiency and governance. 1. Integrated Talent Management Strategy: Using digital tools for training and capacity-building initiatives. 2. Audit Readiness Assessments: Leveraging digital platforms for audit preparation and consistency workshops. 3. Data Reconciliation Tools: Ensuring alignment between audited financial statements and data submissions.	1. Expand technology and information access 2. Empowerment through Digital tools 3. Improving service delivery and efficiency 5. Data-driven Decision-making

ACRONYMS

4IR	4th Industrial Revolution
ACFS	Annual Consolidated Financial Statements
AF	African Female
AFS	Annual Financial Statements
AG	Auditor-General
AGSA	Auditor-General of South Africa
AM	Asset Management
ANA	Assessment Needs Analyses
AO	Accounting Officer
AOP	Annual Operational Plan
AOS	Accounting Officer System
APP	Annual Performance Plan
ATC	Announcements Tabling Committee
AUDA	African Union Development Agency
BAS	Basic Accounting System
B-BBEE	Broad-Based Black Economic Empowerment
BI	Business Intelligence
BIDM	Business Information and Data Management
CAA	Chartered Accountants Academy
CAE	Chief Audit Executive
C-AMP	Custodian Asset Management Plan
CFO	Chief Financial Officer
CeI	Centre for e-Innovation
CIDB	Construction Industry Development Board
CoE	Compensation of Employees
COVID-19	Coronavirus Disease 2019
CRM	Customer Relationship Management
CSD	Central Supplier Database
CSI	Corporate Social Investment
CIT	Corporate Income Tax
CGRO	Corporate Governance Review and Outlook
DEA	Department of Environmental Affairs
DEP	Departmental Evaluation Plan

DoRA	Division of Revenue Act
DP	Development Planning
DoI	Department of Infrastructure
DLG	Department of Local Government
DotP	Department of the Premier
DPSA	Department of Public Service and Administration
dtic	Department of Trade, Industry and Competition
EE	Employment Equity
ELS	Evergreen Legacy Systems
EPS	Electronic Procurement System
EPRE	Estimates of Provincial Revenue and Expenditure
ERM	Enterprise Risk Management
EDP	Executive Development Programme
FAQ	Frequently Asked Questions
FIDPM	Framework Infrastructure Delivery and Procurement Management
FMC	Financial Management Capability
FMCMM	Financial Management Capability Maturity Model
GDP	Gross Domestic Product
GRAP	Generally, Recognised Accounting Practice
GRB	Gender Responsive Budgeting
GRPBMEAF	Gender Responsive Planning, Budgeting, Monitoring, Evaluation and Auditing Framework
G4J	The Growth for Jobs
HDI	Historically Disadvantaged Individuals
IA	Internal Audit
ICT	Information and Communication Technology
IDMS	Infrastructure Delivery Management System
IFMS	Integrated Financial Management System
IFS	Interim Financial Statements
IGR	Intergovernmental Relations
IIA	Institute of Internal Auditors
IRBA	Independent Regulatory Board for Auditors
IRM	Infrastructure Reporting Model
IT	Information Technology
IYM	In-Year Monitoring
JDMA	Joint District and Metro Approach
LED	Local Economic Development
LG	Local Government
LGBO	Local Government Budget Office

LG MTEC	Local Government Medium-Term Expenditure Committee
LOGIS	Logistical Information System
LOR	Learning Outcome Review
M&E	Monitoring and Evaluation
MCS	Modified Cash Standards
MEC	Member of the Executive Council
MERO	Municipal Economic Review and Outlook
MFMA	Municipal Finance Management Act (Act 56 of 2003)
MGAP	Municipal Governance Action Plan
mSCOA	Municipal Standard Chart of Accounts
MTBPS	Medium-Term Budget Policy Statement
MTEC	Medium-Term Expenditure Committee
MTEF	Medium-Term Expenditure Framework
MTSF	Medium-Term Strategic Framework
NDP	National Development Plan
NT	National Treasury
NT FMCMM	National Treasury Financial Management Capability Maturity Model
NT LG	National Treasury Local Government
OD	Organisational Development
OHS	Occupational Health and Safety
OPMII	Overview of Provincial and Municipal Infrastructure Investment
OPRE	Overview of Provincial Revenue and Expenditure
PCC	Procurement Client Centre
PDO	Predetermined Objective
PDS	Professional Development Summary
PDIA	Problem Driven Iterative Adaptation
PERO	Provincial Economic Review and Outlook
PERSAL	Personnel and Salary Administration System
PFMA	Public Finance Management Act
PG MTEC	Provincial Government Medium Term Expenditure Committee
PG SCM	Provincial Government Supply Chain Management
PPF	Project Preparation Facility
PPP	Public Private Partnerships
PPPF	Preferential Procurement Policy Framework Act, 2000 (PPPFA)
PRF	Provincial Revenue Fund
PMG	Parliamentary Monitoring Group
PSP	Provincial Strategic Plan
PSIP	Provincial Strategic Implementation Plan

PT	Provincial Treasury
PwD	Person with Disabilities
QPR	Quarterly Performance Report
R-AMP	Road Asset Management Plans
SA	South Africa
SCM	Supply Chain Management
SDBIP	Service Delivery Budget Improvement Plan
SEO	Strategic Executive Officer
SIFS	Supporting and Interlinked Financial Systems
SEP	Socio-economic Profile
SEP-LG	Socio-economic Profile for Local Government
SIME	Strategic Integrated Municipal Engagement
SOMS	Strategic and Operational Management Support
SPLUMA	Spatial Planning and Land Use Management Act
SIDAFF	Sustainable Infrastructure Development and Finance Facility Programme
SAICA	South African Institute of Chartered Accountants
SOP	Standard Operating Procedure
SIPs	Strategic Infrastructure Projects
SMS	Senior Management Service
SMART	Specific, Measurable, Achievable, Relevant, Time-bound
TARC	Technical Accounting and Reporting Committee
T-Drive	Treasury Drive
TIME	Technical Integrated Municipal Engagement
ToR	Terms of Reference
TSR	Technical Skills Review
U-AMP	User Asset Management Plan
VAT	Value-Added Tax
VIP	Vision-inspired Priority
WC	Western Cape
WCG	Western Cape Government
WCGRB	Western Cape Gambling and Racing Board
WCMES	Western Cape Monitoring and Evaluation System
WC MTBPS	Western Cape Medium Term Budget Policy Statement
WCSEB	Western Cape Supplier Evidence Bank

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