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It is often said government should treat citizens the way businesses treat customers. But when it comes to customers, businesses have it relatively easy. They pick and choose which customers to serve, lavishing attention on those that are profitable and using a one-size-fits-all approach for the rest.

Governments don’t have that luxury. They must serve every citizen, providing essential services that in many cases would never survive in the private sector. Helping those who need it most. Protecting privacy and rights. Providing security and defense. All the while balancing a complex mix of conflicting demands from a diverse constituency and in the face of unmatched public scrutiny.

In the private sector, the bottom line is shareholder value. In government, the objectives can be harder to pinpoint - clouded by political considerations, varying interests, and uncertain economics. But in the end, the basic goals are the same: making efficient use of taxpayers’ money. Striving for continuous improvement and delivering maximum value for citizens and communities.

Deloitte as an African firm has full appreciation of the challenges that African governments face, and is well positioned to partner with governments in addressing them. We hence offer support on matters from Outsourcing to Governance and Anti-Corruption.
Parliamentary Oversight

Challenges

Parliamentary oversight of public finances is a cornerstone of democracy. Elected officials come from all walks of life prior to joining the legislature, and therefore face a steep learning curve to be effective. Independent analysis of policy options can support government decisions. Many parliaments have established, or are in the process of establishing permanent independent budget offices to support them in this regard.

Our Solution

Deloitte offers independent external advice to the legislature:

- **Incoming Administration Briefings**: following elections / by-elections, Deloitte experts can assist incoming members of parliament to quickly come to grips with the features of the public finance System and key publications that parliament scrutinise, as well as key concepts in fiscal and monetary policy.
- **Committee Research**: Our global network of experts means we quickly deliver high-quality, independent research on topics across all public sector functions.
- We can also support parliamentary committees, cabinet and ministers’ offices in specifying different policy options and researching and analysing the costs, benefits and risks associated with different options.
- Many Parliaments are establishing independent budget offices and Deloitte experts can:
  - Facilitate the strategic planning of the independent budget office to hone the focus on core objectives of independent fiscal and programme budget advice to the legislators.
  - Build the capacity of these offices in research and analysis and producing briefs that enable legislators to easily understand budgetary and fiscal aspects of policy decisions.
  - Establish management structures, policies, procedures, systems and tools as required to ensure the operations of these offices are efficient and responsive to the Legislators’ needs.
Challenges

Domestic tax systems must increasingly operate to support the nation in a complex, evolving global market place. National competitiveness, poverty reduction and wealth redistribution are at the core of the tax policy debate.

Nations require a carefully structured tax system that:
- Meets redistributive objectives.
- Is efficient in capturing a broad tax base through effective inter-governmental fiscal relations.
- Is predictable and consistent so that business can plan for a range of transactions with a certainty as to the tax implications.
- Drives a positive current account trajectory for exports to exceed imports.
- Delivers on government policy objectives (in Sub-Saharan Africa, tax policies are chiefly targeted towards growth and maintenance of infrastructure, such as energy, transport; telecoms; health; water and sanitation; irrigation and social sector, such as health, education and communities). However governments are increasingly incorporating other policy objectives through the tax system (e.g. growing carbon tax systems to drive environmental sustainability; ‘sin’ taxes for health policy objectives).

Our Solution

- **Policy options**: Deloitte experts can assist governments to identify different tax policy options or mixes of options to be studied and modelled, bringing in knowledge, expertise and examples from hundreds of jurisdictions worldwide.
- **Forecasting tools and methodologies**: Deloitte experts can assist government in the design of tax policies by developing and implementing forecasting methodologies and tools that provide insight as to the impact of different ‘mixes’ of tax policies on the economy under key scenarios.
- **Policy studies**: Deloitte experts can assist tax administrations to apply forecasting tools and methodologies and consult with stakeholders in preparing tax policy studies that clearly communicate to leadership on the costs, benefits and risks in different tax policy combinations.

Tax Administration

Challenges

Countries require efficient tax administration systems to minimise the cost of collections (both to the government and the private sector) while:
- Taking a risk-based approach to minimise fraud and corruption and ensure equitable application of tax rules by reducing rent-seeking opportunities.
- Providing timely and accurate information to policy makers and tax administration executive / budget managers in Ministry of Finance.
Our Solution

- Deloitte brings expertise in assisting tax administrations to develop efficient tax administration systems, including:
  - Facilitating strategic planning for effective stakeholder engagement; benchmarking against best practice, collaboration across the administration and consensus through evaluation to drive engagement.
  - Institutional and human capacity building for tax administrators.
  - Designing business processes for various interactions with taxpayers and importers / exporters that maximise voluntary compliance and minimise the regulatory burden.
  - Streamlining processing at borders through ‘one-stop shop’ services for all government entities with compliance requirements at the border.
  - Designing business processes for internal administrations that are orderly, controlled and efficient.
  - Designing business processes for collection of bad debts / liens in line with statutory provisions.
  - Specifying requirements, selecting and implementing appropriate IT systems to support tax administration business processes (including e-filing), while rapidly consolidating transaction-level data to produce dashboards and other consolidated financial information to support the executive and providing taxpayers with easy online / mobile access to their tax account.
  - Assisting countries to transition from costly and risky cash payments through collections offices to efficient and traceable electronic payments systems.
  - Reconfiguring systems to support changes in tax policies.

- Fraud detection strategies and services, including:
  - Facilitating the executive to develop risk-based corruption-prevention strategies.
  - Whistle-blowers service to allow staff to confidentially report concerns of fraud or corrupt activities.
  - “Mystery-shopper” services to detect and collect evidence of rent-seeking at borders or tax offices.
  - Cyber-security services and analytics.

Macro-fiscal Policy

Challenges

Since the financial crises of 2008, fiscal policy has become more prominent in government’s economic management toolbox, and many governments have headed down a path of year-on-year deficit spending. While providing needed economic resuscitation, in some countries experiencing an economic upswing, it is now time to reverse this trajectory. In other countries, economic circumstances remain tight and it is necessary to continue a fiscal policy stance that will drive the economy away from recession. Globalisation has led to increased integration of markets in different countries, increasing the complexities of economic forecasting.
Our Solution

• Integration of tax policy options into wider fiscal scenarios.
• Medium-term fiscal / expenditure scenario development - both overall deficit / surplus and considering different mixes of revenue and expenditure types within the budget.
• Analytical tools and models for tight fiscal modelling of policy options / mixes.

Sector Planning and Financing

Strategic Planning

Challenges

Modern public sector strategic planning incorporates engagement of citizens to bring in diverse views on issues likely to impact government programmes and services in future. The role of leaders in strategic planning processes is key. Leaders are critical to set the vision to achieve the necessary level of consensus to formulate a plan that has buy-in and ownership across the organisation. Optimism bias means strategic plans are often overly ambitious and then not achieved. The sense of failure is then demotivating and a barrier to participation in further strategic planning activities. Sustaining momentum through development of strategic plans can be difficult as day-to-day operational issues take precedence.

Our Solution

• Leadership mentoring so that leaders have access to tools and tactics for driving the strategic planning.
• Facilitating strategic planning processes that enhance consultation and encourage lively, impassioned and thoughtful collaboration across the organisation.
• Assisting organisations to use benchmarking as a tool for insightful planning.
• Facilitating strategic planning evaluation to ensure plans are achievable and able to be financed, while remaining stretching to drive innovation, high performance and efficiency.

Financing

Challenges

Needs are large and the financing that can be raised through sovereign taxation rights are limited by the bounds of a competitive economy. In some cases, user fees can be structured to operate on a full cost-recovery basis, but this is not always a viable approach. Alternate, innovative financing approaches have emerged to finance investments in ‘common good’ products – public infrastructure as well as social services. Fair and appropriate risk-sharing is critical in these arrangements so that through ‘moral hazard’ the public purse does not bear the cost of failures of private sector partners.
Traditional debt financing approaches also remain, and increasing numbers of African countries are accessing (conditionality-free) finance through international bond markets alongside initiatives to deepen domestic financial markets.

**Our Solution**

- Deloitte experts can support national and sub-national governments in modelling, assessing risk-sharing arrangements and deal structuring for Public Private Partnerships / Private Finance. Deloitte experts can also provide negotiation support to government teams.

- Deloitte expertise can assist governments in managing more traditional forms of financing, such as:
  - Debt structuring and sustainability analysis.
  - Investment strategies.
  - Costing and designing cost-recovery user fee structures.

- Deloitte can assist countries to make their maiden entry onto international bond markets and obtain the necessary ratings from the key ratings agencies. Through our global network, Deloitte can also assist countries to implement market promotion strategies for individual bond issues.

- Deloitte can assist sector ministries and other government agencies on internal processes for developing budget submissions under oversight of the executive:
  - Establishing budget committee frameworks as well as citizen / stakeholder consultation forums and tools.
  - Develop costing methodologies and review / consolidation systems across programme managers.
  - Developing the analytical capabilities of budget officials to scrutinise submissions and arm the executive with clear evidence and analysis through the budget ‘challenge’ of finance ministry budget committees and parliamentary estimates.
Decentralisation

Challenges

Many governments are embarking on programmes to decentralise responsibility and accountability for service delivery. In the national government, financing arrangements must be carefully balanced to ensure the financing structures between different levels of government match the allocations of responsibilities and that there is equitable allocations between devolved authorities. At the same time, simplicity and transparency of these arrangements is key to ensuring effective accountability drives improvements in performance in the delivery of public services.

Capacity of devolved levels of government to manage delivery of programmes, particularly financial management, is a major challenge in these efforts. Through the transition to decentralised arrangements the devolved levels must develop their governance, policies, systems and human resource capacities to plan, budget, implement, monitor and evaluate to continuously improve local public service delivery, raise own source revenues and ensure transfers from the national government. A clear framework for debt management is also needed so that local government debts are matched with future cash flows and do not become a burden on the overall sovereign purse.

Our Solution

- **Deloitte’s leading-edge** digital analytics capabilities support statistical authorities to develop geo-analysis of key demographics and other indicators.
- **Local Government financial capability development**: Developing key risk monitoring approaches in conjunction with national government and monitoring scorecard mechanisms, developing capacities and systems of local authorities.
- **Smart Cities**: Financial infrastructures of smart cities support crime reduction through ‘cashless’ societies. Deloitte can assist government to implement electronic payment methods for local revenue streams to support development of smart financial ecosystems.
- **Rural Development**: Mobile technology provides opportunities to interact with rural citizens on a cashless basis, also reducing crime and costs associated with cash while supporting financial inclusion and enabling those interacting with government agricultural support and social security schemes to develop a ‘financial identity’.
- **Debt Frameworks**: Deloitte experts can support development and regular assessment and evaluation of debt frameworks for local authority finance.
Budgets

Budget / Costing Systems

Challenges

As the key link between policy and the public finance system, the legislature increasingly demands a clear evidence basis for budget proposals. Traditional, last year + a percentage budget, are no longer acceptable. Clear analysis and support for how funds requested drive policy objectives is required.

Our Solution

Deloitte experts can support governments to:

• Review and refine traditional budget presentations in coordination with the legislature (and independent budget offices where operating) to develop improved presentations that enhance accountability and provide clearer linkages between policy and financing or investment.

• Incorporate capital projects appraisal in medium-term fiscal / financing planning through to annual budget appropriations to provide surety that the projects financed are those that best deliver government’s policy objectives and have the highest likelihood of successful delivery.

• Develop budget preparation systems in conjunction with the finance ministry:
  - Strategies / Requirements Definition: To ensure the new system is designed to improve the linkages between planning, budgeting and budget execution rather than imitate ‘spreadsheet submissions’.
  - Project Management: To ensure new systems are implemented without disruption to the budget cycle.
  - Quality Assurance: Working with budget users to assure functioning of new systems before they are ‘unleashed’ on the budget cycle.
  - Human Resources Development: Working with budget offices to enhance analytical skills and capabilities.

Financial Reporting

Challenges

Whole-of-government financial reporting is generally the largest accounts consolidation exercise in any economy. Even reporting for a single level of government means consolidation of organisations spanning a range of functions that in its diversity shadows some large vertically / horizontally integrated multi-national corporations. Government financial reporting consolidates overseas operations with missions abroad; significant economic entities in state-owned enterprises; joint-enterprises and other entities with complex ownership structures. Statutory deadlines for government financial reporting are decreasing as the legislature demands information to support policy decisions. To respond, orderly and controlled business processes through budget execution are required to ensure accurate accounting data is generated real-time.
In many countries, the accounting professions have significantly expanded their public sector arms in the last decade. Public sector accountants with excellent professional training are being hired but find their public sector workplaces do not live up to their training, often lacking integration and in many cases still being largely paper-based and inefficient.

**Our Solution**

- **Faster close strategies and implementation**: improving the usefulness of financial statements through earlier release while achieving efficiencies in the financial reporting function.
- **Outsourced reporting services**: Deloitte can provide organisations with outsourced accounting and financial reporting services.
- International Public Sector Accounting Standards (IPSAS) / International Financial Reporting Standards (IFRS) (e.g. Public Corporations): Some of our people have served on the IPSAS Board and we have extensive expertise in IFRS. Deloitte can bring experts to review compliance to international standards and to develop strategies for improving disclosures. Deloitte are leading experts worldwide in assisting countries in transition from cash to accrual basis standards application in the public sector.
- Deloitte can assist government entities to go 'beyond compliance' and deliver financial statements as part of an Annual Report providing enhanced transparency to citizens.
- **Financial Management Information Systems**: Strategies; Requirements Definition; Project Management; Quality Assurance; Human Resources Development.

**Monitoring and Evaluation**

**Challenges**

Linking financing and performance to drive improvement in public sector services and public infrastructure requires strong monitoring and evaluation systems across government that enable timely and accurate assessment of results and outcomes.

**Our Solution**

- Development of performance-based / results-based budgeting and financing systems that make optimum use of technology for timely linkages of finance and results.
- **Dashboards / Indicators**: clear presentation of M&E results through design of key indicators and presentation in dashboards for ease of evaluation.
- **Baseline / Milestone surveys**: design and implementation of cost-effective surveys and measurements to establish performance baselines and monitor change in performance.

**The Deloitte Government Performance Map** is a practical tool that links potential improvement initiatives and government performance for the following areas.

- **Policy Objectives**: Effective legislative and executive policies guide the development of programme guidelines. Outcome-focused approaches help translate these policies into tactical programme plans that deliver measurable results.
• **Programme Delivery**: Successful programmes comprise activities that deliver real results and essential services. Programmes should be designed to meet or exceed the agency’s strategic goals around effectiveness, efficiency, and increased constituent satisfaction.

• **Operating Efficiency**: Refers to delivering maximum value for money in terms of service levels, product quality or operational support. Performance excellence is driven by the ability to deliver expected outcomes while optimising resource utilisation.

• **Asset Efficiency**: Management of organisation assets to maximise utility with minimal cost. Performance excellence is driven by the ability to effectively and efficiently manage human capital, physical assets, and financial assets.

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**Procurement / Supply Chain**

**Challenges**

Procurement must ensure goods and services are delivered efficiently and on-time for programmes’ operations. Open and competitive procurement drives private sector innovation to deliver savings to government.

In the public sector, failures in the supply chain can risk human life and well-being and the security of the nation. Public sector supply chains must reach citizens in the most remote locations as well as having international reach to acquire technologies, expertise and commodities not otherwise available nationally.

**Market distortions must also be managed**: Public sector procurement operates in markets where state-owned enterprises operate, so clear separation is required between governments’ ownership function and shareholding. Public sector procurement also operates in monopsonistic markets (e.g. military equipment and supplies where government is often the only customer) and in markets where there are a small number of large customers. International reach brings the complexity of cross-border transactions.

Most jurisdictions have moved beyond the days of inefficient controls where civil servants would bring the stub of their old pencil to be issued with a new pencil from stores. Budgeting systems and accrual financial reporting, however, ushers in a new era where efficiency analysis demands data on the consumption of stores / commodities and usage of assets by government programmes. Supply chain systems must therefore be designed to feed this data demand.

Procurement is also a high-risk area for corrupt activities and must be transparent and controlled to mitigate risks. Information technology can support transparency and controls but change management for implementation of these systems is key to ensure coverage of all procurements and all suppliers.
Our Solution

- Assisting governments to develop procurement policies, procedures and systems that mitigate risks.
- Effective use of benchmarking / price reviews and market intelligence to achieve value-for-money.
- Designing procurement plans and strategies for programmes that are based on high-quality market research to understand supply-side and enhance transparency and competition.
- **Stores management systems that are ‘fit for purpose’**: from basic office supplies management to warehousing for health and defence.
- Supporting government’s anti-corruption efforts through procurement audit services, including forensic audits to support investigations, and powerful purchasing analytics to flag warning signs of corrupt practices.
- **Electronic government procurement systems**: Strategies; Requirements Definition; Project Management; Quality Assurance; Human Resources Development.

Treasury

**Asset and Liability Management**

**Challenges**

Public sector balance sheets are increasingly complex with new financing and investment approaches. High-quality balance sheet data is required to support sophisticated financial analysis to manage risks across the entire balance sheet. Increasing efficiency and effectiveness is required for the operations of institutional units in Treasuries, so that seamless information-sharing supports transparent decision-making in market transactions of government. Decision-making is increasingly supported by longer-term forecasting horizons to evidence inter-generational equity in the government’s balance sheet.

**Our Solution**

- Assisting governments to structure treasury units and business processes to optimise market operations following best practice for coordinated asset and liability management.
- Assessing data quality and developing strategies to improve accuracy and timeliness.
- Powerful analytics to support scenario generation and forecasting.
Cash Management

Challenges

Many jurisdictions are in the process of re-establishing ‘Treasury Single Account’ operations through centralised treasury or zero-balance account structures, at the same time, implementing modern electronic payment mechanisms to disburse funds directly to bank accounts of beneficiaries. Government payments generally represent around 30-60% of payments in the economy, so government payments are key drivers in moves towards a cashless society.

With cash consolidation processes established, accurate cash-flow forecasting is required to transition to active daily cash management to maximise government cash balances. Accurate cash-flow forecasting requires frequent information exchange between the treasury, revenue agencies and budgetary agencies closest to the transactions driving government cash-flows. A highly-qualified team in treasury needs to develop capacity to refine short-term cash-flow forecasts intensively supporting informed actions in shorter-term market instruments to maximise cash balances.

Our Solution

• Assisting governments to harness cost and quality benefits in implementing electronic payment mechanisms and innovative banking services across the spectrum of government payments.
• Assisting governments develop cash-flow forecasting capabilities: working with treasury, revenue agencies and sector ministries to develop business processes that drive rapid exchange of information on large transactions.
• Working with Treasury to develop forecast consolidation models that allow rapid data consolidation across multiple dimensions while allowing breakdown of flows to support variance analysis for refining cash-flow forecast methodologies.
• Establishing controlled and systematic procedures for shorter-term market operations.

Central Banking

Monetary Policy

Challenges

Key information and indicators are drivers of monetary policy decisions. Data quality issues in key fiscal or market data limits effectiveness of monetary policy.
Our Solution

• Committee research / review services provide independent assessment of data quality for key fiscal or market indicator sets.

**Financial Supervision**

**Challenges**

The global financial crises focused attention on the role of central banks in financial sector regulation and has seen rapid development of international standards, assessments and tools to support financial structures globally. The stability of a nation’s financial system rests on the reputation of its central bank. While stability is the key objective, supervisors must monitor and be ready to react rapidly through clear structures to any signs of financial system distress. Approved action plans must be implemented to deadlines with precision.

Our Solution

In jurisdictions where we do not provide audit / attest services to financial institutions, we offer the following:

• Support to Compliance Review / Stress Testing teams.
• Support to Problem Bank resolution teams.
• Supervision teams training and capacity building.

**Financial Systems Development**

**Challenges**

The rapid expansion in new products, particularly those that reduce service delivery costs to provide financial services to the “un-” and under-served, such as mobile phone financial services, microfinance institutions and savings groups, such as challenge central banks to implement ‘lean’ regulation. The use of sophisticated technologies across national and international financial systems increases the technical requirements for regulating financial systems development.
Supreme Audit Institutions (SAIs)

Challenges

SAIs provide the key linkage between the legislature and the bureaucracy ensuring independent scrutiny of government programmes and financial transactions and assurance on proper use of limited resources towards intended policy purposes reflected in the budget.

Modern SAIs are implementing audit management systems as well as increased analytical capabilities to improve the effectiveness of audit. Increased numbers of high-quality performance audits are being presented to the Legislature increasing the impact of their oversight in driving government performance. Modern audit techniques and analytics are taking assurance beyond fraud – that can be seen in the books – to highlight cases of corrupt practices, such as rent-seeking, bribes and price-fixing, which occurs outside the books of account.

Our Solution

- Facilitating strategic planning for effective stakeholder engagement; benchmarking against best practice; collaboration across the SAI and consensus through evaluation to drive engagement.
- **Electronic Audit**: developing capabilities and techniques for testing controls and deploying powerful data analytics in SAI audits.
- **Audit Management Systems**: Strategies; Requirements Definition; Project Management; Quality Assurance; Human Resources Development.
- **Training and Coaching**: to cover both technical skills (standards and systems) as well as professional competencies (management and leadership, communication and negotiation).
- **Audit Outsourcing**: Deloitte can provide skilled and experienced audit resources, including specialised sector expertise, to work under SAI authority to complement the SAI workforce in delivery of challenging work plans.

Independent Statistical Services

Challenges

Complex government programme delivery mechanisms that link finance and performance rely on independent statistical data sets to analyse impact of government programmes. Decentralisation policies rely on verified data to measure drivers for intergovernmental fiscal relations to demonstrate equity through clear, formula-based funding – the variables in these formulas delivered through independent government statistical services.
Our Solution

- Facilitating strategic planning for effective stakeholder engagement, benchmarking against best practice, collaboration across the agency and consensus through evaluation to drive engagement.
- Helping statistical agencies to deploy modern survey tools for rapid data collation and review.
- Survey outsourcing to support statistical agencies with trained enumeration teams to deploy surveys to deadlines.
- Facilitating strategic planning for statistical agencies to bring in effective stakeholder engagement.
- Assisting statistical agencies to develop statistical standards with high powered analytics and techniques.

Financial Intelligence

Challenges

Global terrorism has put the spotlight on the role of international financial markets in movement of resources for international terrorist organisations. Illicit financial flows move resources out of the developing world faster than overseas aid brings in resources to support development. New institutional structures have developed in governments worldwide to provide the ability to enhance intelligence across financial networks to overcome money laundering and terrorist financing activities. Regional and international networks cooperate to prevent terror and corruption.

Our Solution

- **Risk-based Analytics:** Deloitte expertise in data management and analysis can assist analysts to work with extensive data sets to trace illicit activities.
- Deloitte can assist financial intelligence services to implement efficient electronic transaction flagging and reporting across the financial services infrastructure.
- **Forensic Investigation:** Deloitte can support financial intelligence units in undertaking forensic transaction audits and investigations for gathering and presenting clear evidence of wrongdoing.
Governance and Anti-Corruption

Challenges

Frequent reports of illicit financial flows out of developing countries are related to the abuse of authority by Government officials. Strengthened government frameworks are being implemented through specialised anti-corruption agencies along with investigations and prosecutions that demonstrate the adherence to rule-of-law at all levels of government.

Our Solution

- Assisting government institutions to develop codes of conduct, as well as values and ethics statements that clearly inform employees of expected behaviours and procedures for reporting and handling corruption and misconduct.
- Assisting government to implement asset declaration registers, gifts and benefits registers and remuneration disclosures to enhance transparency in the fight against corruption.
- Working in close collaboration with internal audit units to perform specified audits while providing training, tools and techniques ‘on-the-job’.
- **Forensic Audit**: undertaking examinations and evaluation’s of organisations’ or individuals’ financial records to meet court evidential requirements.
- We work with cooperating partners in many countries supporting their risk strategies for Use of Country Systems and bring significant expertise in undertaking risk assessments and reviews in accordance with a range of CP frameworks, conducting independent financial audits and carrying out independent monitoring and evaluation activities for programmes.

Trust Administration

Challenges

Emerging aid architectures frequently include multi-donor trust funds that enhance donor and government coordination. Governments may also establish trust funds to manage specific purpose funds for contingent liabilities or for social insurance purposes. Trust fund accounting and reporting is crucial to effective stewardship of funds in trust.

Our Solution

- Deloitte experts can support trust funds with risk analysis and management services deploying powerful analytics on trust investments.
- Deloitte provides prudent and closely supervised and monitored trust administrator services that ensure accurate accounting for trust transactions and balances with timely and reliable reporting.
Challenges

Government agencies driven to do more with less in drives for greater efficiency are deploying private sector services in many administrative functions to achieve cost savings over staffing a permanent establishment for these functions.

Our Solution

Deloitte and partners provide outsourced services to government agencies in the areas of:

- **Accounting and finance:**
  - Payroll processing including all statutory deductions and third-party payments.
  - Payables and receivables management services and payment processing.
  - Management and financial reporting production.
  - Debt collection services.
- **E-government:**
  - Website development and administration including e-payment gateways.
  - Digital / online presence and citizen interactions.
  - Cyber-security reviews and services.

Deloitte’s Selected Experience

- **Provision of Financial Management Leadership Support:** Deloitte provided financial management leadership support to seven provincial and the central Department of Social Development in South Africa. Services included:
  - Implementation of the Public Finance Management Act.
  - Strategic financial planning.
  - Cash flow management.
  - Improving compliance with the Division of Revenue Act.
  - Improving in-year financial management, monitoring and reporting.
  - Improving processes to prepare and submit budgets.
  - Support in addressing issues raised by the Standing Committee on Public Accounts.

- **Strengthening Institutional Structures:** Deloitte supported the establishment of effective, transparent and accountable institutional structures in the Government of Southern Sudan. The focus was on strengthening the public sector executive function, legal framework and financial services sector and increase access to capital. Deloitte’s value add was realised through improved communication structures in the Office of the President, fully-developed Human Resource Information System to digitally record and analyse workforce data, improved treasury operations.
and capacity for budget execution and cash management, rolled-out FMIS to eight ministries and five states, improved activity based budget approach to increase reporting and budgetary controls, enactment of taxation act.

- **Strengthening Institutional Capacity:** Deloitte strengthened the capacity of Egypt’s Ministry of Finance to enable improved management of public finances and to achieve greater transparency and oversight in the overall budget process. The project delivered a number of technical briefs to improve the budget elaboration, preparation and monitoring process. Deloitte experts drafted a new comprehensive public financial management law with a view to further improve the transparency, accountability and governance of the budget process as well as support the government’s move to legal reform and decentralisation. Deloitte further provided technical assistance to streamline the treasury process through the development of new work processes and procedures and also provided comprehensive and participatory training to strengthen the capacity of Ministry’s staff to better manage the public finances of Egypt.

- **Strengthening Core Economic Governance Institutions:** Deloitte supported the strengthening of functions of select Government of the Republic of South Sudan and state-level institutions in order to increase legitimacy and accountability. The project included the following:
  - Assisting the Ministry of Finance and Economic Planning to promote sound public financial management practices, which are essential for service delivery, safeguarding state fiscal autonomy, and reducing dependency on oil by increasing non-oil revenues.
  - Supporting the Bank of South Sudan to become a fully-fledged central banking institution by supporting financial recording and reporting, regulation and supervision of financial sector institutions, as well as central banking operations. To help promote a functioning central bank and monetary system, which are critical for maintaining a stable currency, keeping inflation low, facilitating business transactions, and ultimately promoting economic growth.
  - Strengthening management of the natural resources sector, in particular petroleum and minerals, through assistance to Ministry of Finance and Economic Planning and the Ministry of Petroleum and Mining.