**Insert Municipality or Provincial Treasury Logo**

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**mSCOA Project Team**

**CODE OF ETHICS**

TABLE OF CONTENTS

[1. Preamble 3](#_Toc427582853)

[2. Purpose and Scope 4](#_Toc427582854)

[3. mSCOA Vision 4](#_Toc427582855)

[4. mSCOA Mission 4](#_Toc427582856)

[5. Definitions 4](#_Toc427582857)

[6. Application 5](#_Toc427582858)

[7. Standards for Ethical Conduct 6](#_Toc427582859)

[7.1 Compliance with Laws and Regulations 7](#_Toc427582860)

[7.2 Conflicts of Interest 7](#_Toc427582861)

[7.3 Gratuity and Entertainment 8](#_Toc427582862)

[7.4 Client Care and Confidentiality 9](#_Toc427582863)

[8. Monitoring, Administration and Review 9](#_Toc427582864)

# Preamble

National Treasury has the responsibility for compiling national whole-of-government accounts, including consolidated local government information for national policy and other purposes. In 1999 National Treasury embarked on a budget reform programme for National and Provincial Departments with the objective of improving accountability and to modernise the accounts of government by aligning reporting with international leading practices. While the project was initiated to develop a new budget format, it soon became clear that the new reporting format would only be effective with an appropriately amended Chart of Accounts (CoA).

Although Local Government has its own peculiarities the success achieved at National and Provincial level from implementing the SCOA can be equally beneficial for Local Government in improving data quality, achieving a greater level of standardisation and uniform data sets, and is critical for ‘whole-of-government’ reporting. Therefore, the project has been expanded to include Local Government as well, to implement a Municipal Chart of Accounts (mSCOA) in 278 municipalities across the country.

As the implementation team of mSCOA, representing the **provincial treasury/ municipality** ***(select one)***, we recognise that our personal reputation, and that of the **provincial treasury/ municipality** ***(select one)***, represented by the team, is one of our most important assets, and we are committed to achieving the highest ethical standards in all our business operations.

Ethics involves applying moral standards - standards of good, right and fair conduct - which are supported by values, to shape the decisions and actions of individuals within the **provincial treasury/ municipality** ***(select one)*** mSCOA Project Team in the pursuit of our business objectives. In simple terms it is about "doing the right thing, right".

These values, together with the behaviors identified with them, provide general guidelines as to how we represent **provincial treasury/ municipality** ***(select one)***; interact with each other, our clients and our stakeholders, and reflect what is important to us and how we conduct ourselves.

# Purpose and Scope

The purpose of this code of ethics is to provide a guiding framework for promoting ethical business practices and standards within the **provincial treasury/ municipality** ***(select one)*** mSCOA Project Team, to promote mutual trust and respect among members, and to create an environment whereby business can be conducted with integrity and in a fair and reasonable manner.

As it is not possible to prepare a code of ethics which deals with every situation that could possibly be faced, this code of ethics establishes the broad principles that are essential to ensure compliance with legislation, protection of reputation and confidence in the integrity of the implementation team.

This code of ethics reflects the **provincial treasury/ municipality** ***(select one)*** mSCOA Project Team’s policy on ethics and outlines the expectations which the team has of all its members and any other persons dealing on behalf of the team.

# mSCOA Vision *(include the municipality/ provincial treasury’s vision for this project)*

*“mSCOA leading the change through systems modernisation to sustainable service delivery based on international and local best practices and standards.”*

# mSCOA Mission *(include the municipality/ provincial treasury’s mission for this project)*

*“To ensure that all municipalities and municipal entities in the province are equipped to successfully implement the Municipal Standard Chart of Accounts by 1 November 2016. To establish a consolidated and uniform provincial reporting framework and thereby reducing the burden of reporting required from Local Government.”*

# Definitions

In order to ensure that all members of the **provincial treasury/ municipality** ***(select one)*** mSCOA Project Team and stakeholders associated with the implementation project or team have the same interpretation of the code of ethics, definitions are provided below:

* **Integrity:** Moral soundness, an undivided or unbroken completeness or totality with nothing wanting;
* **Honesty:** The quality of being honest, truthfulness, probity and freedom from corrupting influences;
* **Transparency:** The quality of being clear and transparent, openness, being direct and clear in all we do and how we communicate, no hidden agendas;
* **Accountability:** Responsibility to someone or for some activity, accountable for personal actions and work to be delivered, meeting deadlines and due dates;
* **Dedication:** Act of binding yourself to some goal or purpose, committing ourselves to ensuring we pay attention to the needs of National Treasury, our clients, and our team;
* **Excellence:** The quality of excelling, an outstanding feature, being committed to always doing our best, paying attention to quality and going the extra mile for National Treasury, our clients and other stakeholders, and team members;
* **Loyalty:** The act of binding yourself intellectually or emotionally to a course of action; and
* **Compassion:** The humane quality of understanding the needs of others and wanting to do something about it, treating people kindly and with respect and ensuring we pay attention to their needs.
* **Independence:** To act and to be seen independent from service providers, unbiased to any other institution, body or personal interest
* **Objectivity:** state or quality of being true even outside of a subject's individual biases, interpretations, feelings, and imaginings in the context of act, opinions and positions.

# Application

This code of ethics applies to an individual upon assignment or appointment to the **provincial treasury/ municipality** ***(select one)*** mSCOA Project Team, or participation in the project in a way that suggests association with the team or **provincial treasury/ municipality** ***(select one)***, including persons and institutions involved with the delivery of mSCOA related business services such as consultants, contractors, suppliers and vendors representing the mSCOA team or **provincial treasury/ municipality** ***(select one)***.

**provincial treasury/ municipality** ***(select one)*** mSCOA Project Team members, and stakeholders mentioned above, should be fully aware of the contents and implications of this code and should therefore act in accordance with the principles outlined under the code. These principles will be regularly monitored and evaluated to ensure continued improvement. Any contraventions of this code of ethics will be addressed through the mSCOA Project Manager and the mSCOA Project Sponsor, as deemed appropriate.

Although an acceptance of assignment/ participation/ employment with the **provincial treasury/ municipality** ***(select one)*** mSCOA Project Team is deemed to be:

1. an acceptance of the principles set out in this code of ethics; and
2. subjection to the oversight of the mSCOA Project Management and mSCOA Project Sponsor.

Each mSCOA Project Team member is expected to sign this Code of Ethics as acceptance of its terms.

# Standards for Ethical Conduct

Members of the **provincial treasury/ municipality** ***(select one)*** mSCOA Project Team must discharge their duties professionally, with due diligence, excellence, efficiency to the best of their abilities, and compassion and must at all times maintain an attitude consistent with the best interests of and loyal to the **provincial treasury/ municipality** ***(select one)***, the **provincial treasury/ municipality** ***(select one)*** mSCOA Project Team, clients and other stakeholders.

Team members should follow the lead of every work stream in aspects related to a specific function or work stream, maintain a professional competence including awareness and knowledge of developments of mSCOA as the project unfolds, and respect the views and opinions of the members of the team:

* Team members should act fair and impartial, without allowing themselves to be influenced by personal interests, relationships or pressure from other parties/ stakeholders external to the mSCOA implementation project;
* Team members should act with dedication, honesty and integrity and be open and transparent in dealing with other Project Team members, clients and other stakeholders.
* Team members should act in a professional and courteous manner including, strive to attend all meetings, provide apologies to chairmperson(s) for unavoidable absences, and diligently prepare for and participate in the proceedings; and
* Team members should submit required documentation in good time to allow for review and comments, as well as provide same when called on to do so.

## 7.1 Compliance with Laws and Regulations

The mSCOA implementation team and all those that represent **provincial treasury/ municipality** ***(select one)*** or the team, will comply fully with the letter and spirit of the laws and regulations of the country, whilst adhering strictly to best business practice in every area of its activity, and all professional codes that govern their conduct.

## 7.2 Conflicts of Interest

Conflicts of interest between official obligations and personal interests are among the most common types of ethical issues faced in business. The **provincial treasury/ municipality** ***(select one)*** mSCOA Project Team and associated stakeholders share the responsibility for keeping **provincial treasury/ municipality** ***(select one)*** and the team free of harm arising from real or perceived conflicts of interest.

In order to achieve this, all those involved or associated with the mSCOA implementation project or representing **provincial treasury/ municipality** ***(select one)*** in this respect, will at all times conduct themselves in a manner that enhances the reputation of **provincial treasury/ municipality** ***(select one)*** and the mSCOA implementation project and shall not put themselves in a position that could lead to possible or perceived conflicts of interest between the individual and **provincial treasury/ municipality** ***(select one)*** or the mSCOA implementation project. Whenever a potential conflict arises, personal interests must yield to the best interests of **provincial treasury/ municipality** ***(select one)*** and the mSCOA implementation project.

Team members and associated stakeholders must not allow other direct or indirect relationships to affect in any way the conduct of their activities as it relates to their implementation of mSCOA and where such a position or situation arises, using sound judgement, should notify the mSCOA Project Manager or mSCOA Project Sponsor in writing, who will then advise on an appropriate course of action. This declaration should be made as soon as the matter arises and prior to any decisions or actions being taken by either the mSCOA Project Manager or the mSCOA Project Sponsor to address the conflict of interest.

## 7.3 Gratuity and Entertainment

mSCOA implementation team members should avoid placing themselves under any financial, material or other obligation to outside individuals or organisations that may influence their performance of official duties or execution of authority delegated to them.

A high premium is placed on a person's judgment in handling business related transactions with regards to gratifications and therefore team members must exercise the utmost care and judgment in giving or receiving business related gifts, hospitality and favours.

Team members should exercise particular caution with regard to any offers of value, including hospitality, entertainment and gifts when negotiating or considering compliance, contracts and endorsements when they are in a position to influence, directly or indirectly, the outcome of a decision. It is important not to give or be perceived to give any impression that there may be an improper connection between any gift or hospitality and business decisions. A golden rule here is disclosure. Ensuring that the mSCOA Project manager and the mSCOA Project Sponsor are aware of all gifts of any significance ensures transparency and avoids any suggestion of a conflict of interest.

All gifts, hospitality and/or favours in excess of three hundred and fifty rand [R350] in value must be declared in writing as soon as possible once it occurred, by the individual to the mSCOA Project Manager and mSCOA Project Sponsor.

## Client Care and Confidentiality

Government, client and vendor information, which is not public information, will be treated as confidential and as the intellectual property of the **provincial treasury/ municipality** ***(select one)*** and may only be made available to a Relevant Authority in terms of the Promotion of Access to Information Act, 2000, subject to the provisions of that Act:

* Respect the obligation of confidentiality with regard to information received in the course of duty and continue to be bound by this obligation after termination of the mandate/ assignment/ appointment;
* Do not disclose information and resolutions taken by the team to external parties, clients or service providers;
* Do not use any information gained from being a **provincial treasury/ municipality** ***(select one)*** mSCOAProject Team member to gain a personal advantage or advantage any family members/ friends or related parties;
* Conduct all dealings with external parties, clients, suppliers, and other interested parties with transparent sourcing policies and ethical procurement practices; and
* Project Team members may never intentionally misrepresent the truth; withhold the truth and/or material facts.

# Monitoring, Administration and Review

The code of ethics, application and maintenance thereof will be monitored by the mSCOA Project Manager and mSCOA Project Sponsor, as applicable.

This code will be reviewed regularly, at a minimum every six months, to ensure its relevance and best practices for the duration of the mSCOA implementation project.

Members attending Project Team Meeting and Technical Work Groups of any nature would be expected to sign a declaration of interest and confidentiality at each meeting attended. Invitees to meeting at the discretion of the Team Leader will be voluntary requested to follow suite or either decline in writing.

Approved and accepted by, the **provincial treasury/ municipality** ***(select one)*** mSCOA Project Team:

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