



// 2019 REPORT

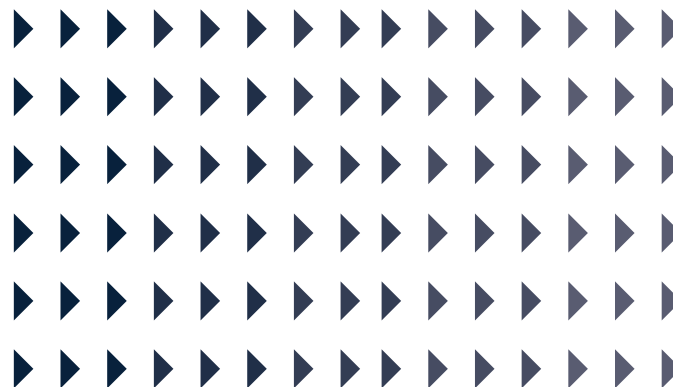
SOUTH AFRICA'S ACCOUNTING PROFESSION & THE UN

SUSTAINABLE DEVELOPMENT GOALS

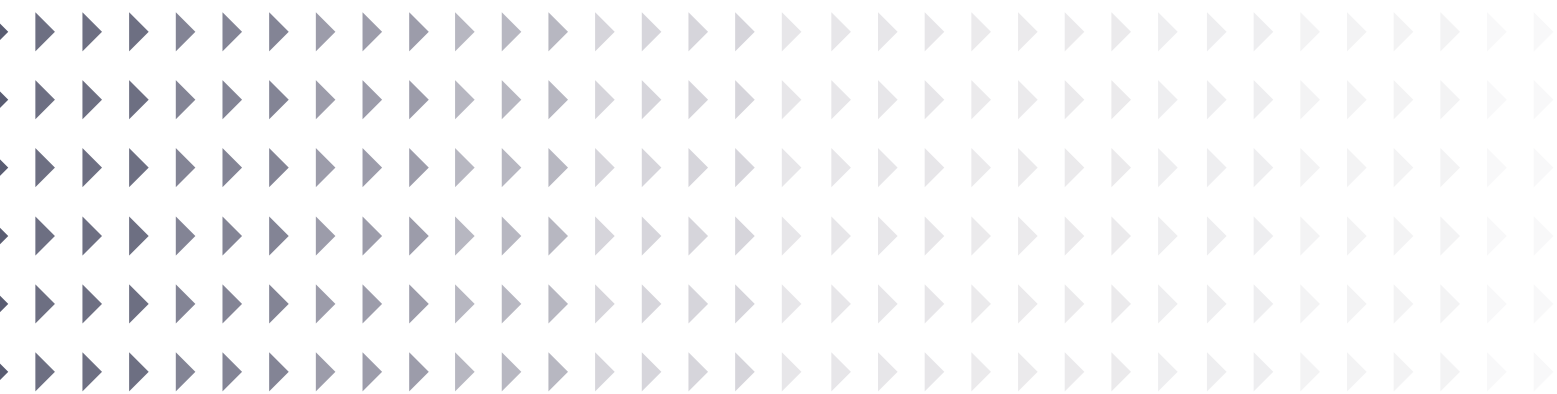


#aprofessionofnationalvalue

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THE SDGs: A MASSIVE CULTURAL SHIFT IN THE ROLE OF BUSINESS

In 2005, world leaders pledged their commitment to eradicating poverty and achieving global sustainable development through the adoption of the United Nation's 2030 Agenda. At its heart, this Agenda committed all of us, as citizens of the world, to leave no-one behind as we move into an era in which even the poorest and most vulnerable members of our society are looked after.

By pledging to uphold this dream, global leaders set out to build a framework that addressed the full range of social and economic-development issues facing people around the world.

That framework, known as the 17 UN Sustainable Development Goals (SDGs) or the Global Goals, outlined over 160 endeavours that need our collaborative efforts if we are to adequately respond to the complex social, economic and environmental issues that confront us.

It was a doubtlessly ambitious task. But one, that business leaders, and society in general, have rallied together to achieve.

South Africa is no different.

A universal and inclusive plan inviting us to work for the common good of the people

Despite a 25-year young democracy that remains hampered by the ghosts of our marginalised past, South Africa leapt at the opportunities presented by the SDGs. As an active participant in the drafting of and the first signatory in the adoption, by the

General Assembly (GA), of the SDGs, we committed to working together to establish and implement the world's most comprehensive social security policy regime so as to deepen the advances of the impressive gains that we as a country have already made in grappling with the stubborn challenges of unemployment, inequality and poverty.

It was a move so prolific that studies show that nine out of ten South African business leaders have since begun to shift the purpose of their business beyond the pursuit of profits and wealth to that of creating a positive impact on society.

As a profession that prides itself on being a critical player in creating value, the accountancy profession in South Africa has always contributed its time, and other resources, to projects focused on making South Africa and the world better.

Indeed, our stated purpose of 'responsible leadership' acts as a continuous challenge for us as practitioners and firms, but also as SAICA, to understand that our work has an impact that extends beyond business.

Even before the adoption of the 2030 Agenda, the accountancy profession in this country recognised

that collective action is required to maximise our efforts.

Indeed, through work that begun in the late 90s and early 2000s, our profession has been recognised and seen its models replicated as viable and successful models for a variety of projects that contribute towards the Global Goals. These projects include, but are not limited to:

- The Thuthuka Bursary Fund, which Government is using as a model for its solution for South Africa's tertiary education funding crisis.
- SAICA's school governing body programme, which is used by the public sector as part of a solution for South Africa's youth unemployment crisis.
- SAICA Enterprise Development's unique financial excellence model, which drives economic growth, innovation and job creation through SMME development.

Yet it is not just these major projects that are making an impact.

Indeed, as you will discover in the pages of this report, our members are playing a crucial role in delivering solutions that relate to all 17 SDGs.

The core focus of the accountancy profession's commitment to the SDGs

In this year's SDG snapshot report we have illustrated the very clear and positive impact of our profession's SDG story with the aim of enabling further learning, implementation and the creation of new partnerships.

The report illustrates not just the unique challenges posed by the SDGs on both a global and local front, but also celebrates the unique contributions of individuals and companies as they pertain to the global goals.

Indeed, the stories that follow are examples of how the accounting profession is living its purpose every day through projects run by SAICA, corporate firms and individual members. They are a testament of how, little by little, the profession is helping bring the SDGs to fruition through the collective response of our members (whether in their individual or professional capacity) to the national and global challenges of poverty, inequality and societal degradation.

Yet our report also goes beyond even this.

Through the voluntary contributions of our members, we have also been able to extract key learnings that

can assist us build the momentum required across the sector. It is notable, for example, that quality education, as well as the eradication of poverty and inequality were cited as the top three concerns among both our individual member and company responses. This is no surprise when you consider that these areas are the key priorities that South Africa needs to focus on if we are to move our country forward to greatness.

It is for this reason, therefore, that this year's report no longer presents our engagement with the Goals in a linear fashion (reporting from Goal 1 to 17 in that order). Instead, we have moved away from linear reporting to focus on the areas where the most opportunities are found. In this way, we are able to illustrate clearly how our profession is accelerating the achievement of the SDGs by collaboratively honing its efforts into concrete development actions.

As SAICA, we are encouraged by our profession's commitment to the SDGs. However, the commitment and actions of individuals alone is not enough to see us deliver on the SDGs. As Goal 17 outlines, it is the partnerships-based approach underpinned by collective actions that will truly see us reach the targets set in the 2030 Agenda.

SAICA hopes that this year's report will continue to unite the profession and the various SDG Champions identified to deepen the country's understanding of the challenges, opportunities and dynamics that can be leveraged to accelerate and prioritise the delivery of the SDGs.

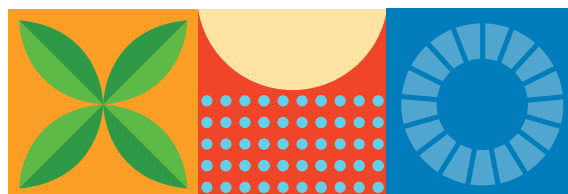
We thank all our members and the firms who voluntarily reported on their SDG-related projects during this year's call for information and hope that we have successfully articulated the emerging trends we are seeing across the profession to drive wider sector action that we can all align around.

Yours in building a more sustainable planet,



CHANTYL MULDER CA (SA)

SAICA EXECUTIVE DIRECTOR: NATION BUILDING

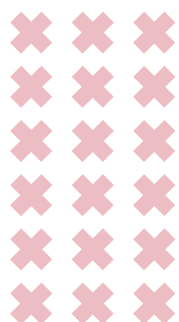


GOAL 4

QUALITY EDUCATION



GOAL OBJECTIVE



ENSURE INCLUSIVE AND EQUITABLE QUALITY EDUCATION AND PROMOTE LIFE-LONG LEARNING OPPORTUNITIES FOR ALL

ABOUT SDG 4

A quality education is the foundation to creating sustainable development. In addition to improving quality of life, access to inclusive education helps to equip people with the tools they need to develop innovative solutions to the world's greatest problems.

Across the globe, over 265 million children do not attend school – 22% of them are of primary school-going age. Even the children who do attend school lack basic reading and math skills. The reasons for this include the lack of adequately-trained teachers, poor conditions of schools and equity issues related to opportunities provided to rural children. To provide quality education to children of impoverished families, investments must be made

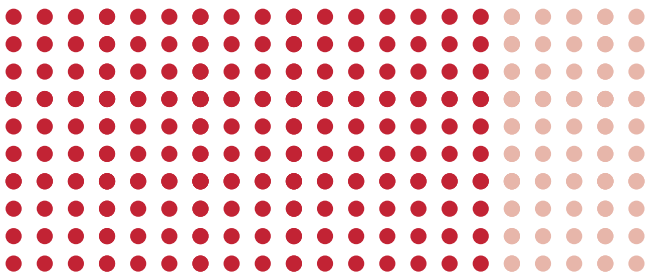
into educational scholarships, teacher training workshops, school buildings and improvement of water and electricity provision to schools.

In the past decade, major progress has been made towards increasing access to education and increasing enrollment rates in schools and other educational institutions – particularly for women and girls. Basic literacy skills have improved tremendously, yet bolder efforts are needed to make even greater strides towards achieving universal education goals. For example, the world has achieved equality between girls and boys in primary education, but few countries have achieved that target at all levels of education.



WHY GOAL 4 MATTERS

According to the latest statistics from the United Nations (UN):



750 MILLION

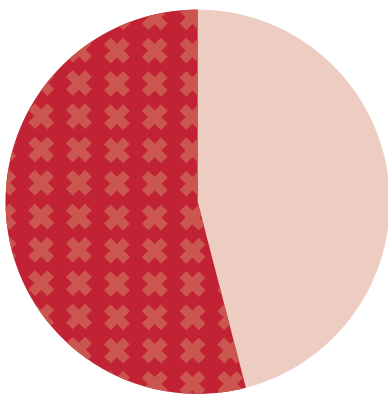
adults around the world remain illiterate

TWO THIRDS

of them are women

617 MILLION

children and adolescents lack minimum proficiency in reading and mathematics



MORE THAN HALF

of the schools in sub-Saharan Africa do not have access to:

- ✘ basic drinking water
- ✘ handwashing facilities
- ✘ the Internet
- ✘ computers

1 OUT OF 5

children between 6 and 17 attend school



WHY GOAL 4 IS A KEY PRIORITY FOR THE ACCOUNTANCY PROFESSION

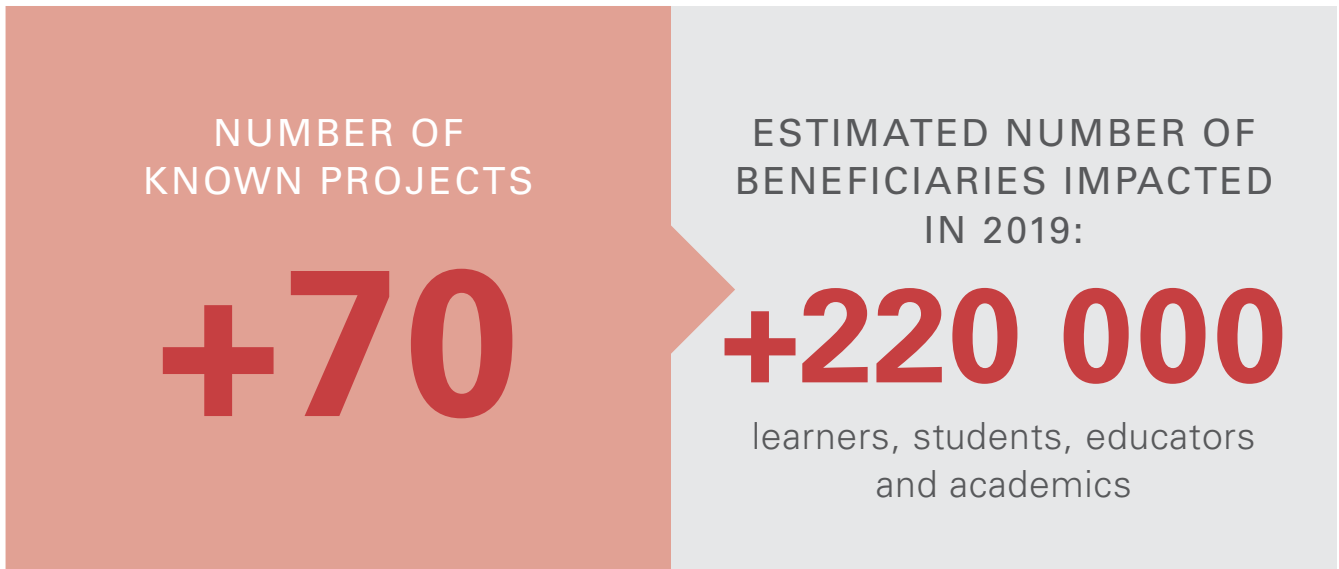
Our **failing education system** is a matter of national concern. According to education analyst, Nic Spaul:

- ✘ In 2007, **more than 1 million children** started Grade 1 in South Africa.
- ✘ Fast forward to 2018 and **we lost over 400 000** of them. That is 400 000 young South Africans who did not write matric, let alone pass.
- ✘ Of those 512 700 learners who started Grade 1 in 2007 and wrote matric in 2018, **only 40% (400 761 learners) passed.**
- ✘ A tiny **17%** of the learners (172 000) who passed matric achieved a bachelors pass and **managed to find the funding** to register for tertiary education in 2019.
- ✘ The sad reality is that by the end of this year, **more than half of these young people would have dropped out.**



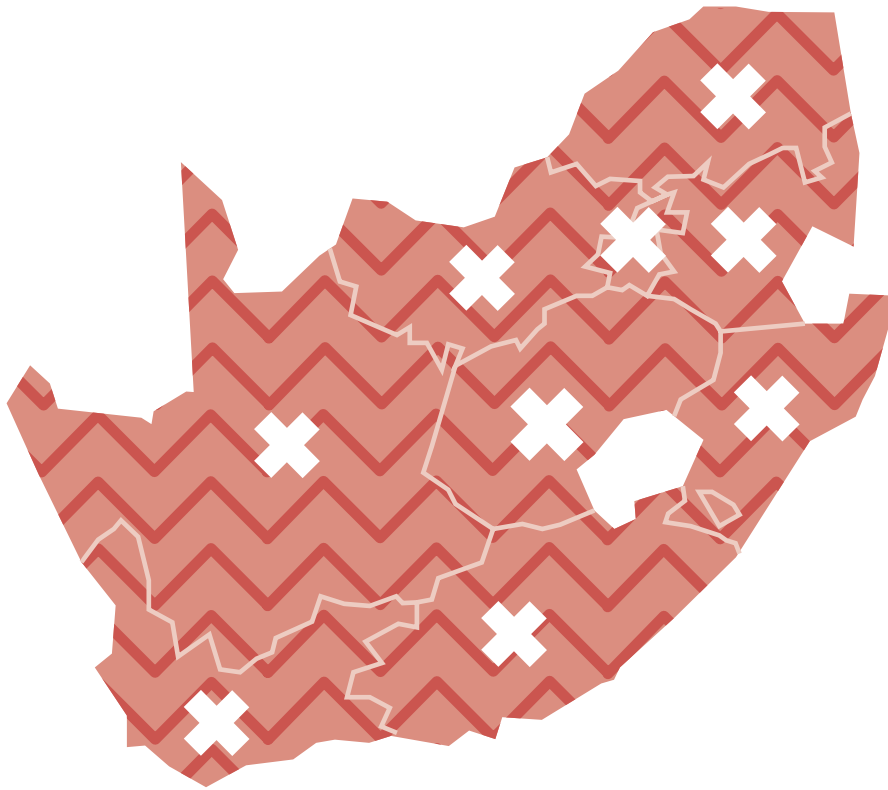
High School learners encouraged to become CAs(SA) during one of SAICA's annual Development Camp

HOW THE ACCOUNTANCY PROFESSION IS HELPING*







BENEFICIARIES MOST IMPACTED BY PROJECTS			
School learners	Students at tertiary education institutions such as universities & TVET colleges	Teachers, educators and academics	Educational institutions

WHERE THESE PROJECTS ARE FOUND



OTHER SDGS IMPACTED ON BY SDG 4 RELATED PROJECTS

SDG 1:	SDG 5:	SDG 8:	SDG 17:
NO POVERTY	GENDER EQUALITY	DECENT WORK AND ECONOMIC GROWTH	PARTNERSHIPS FOR THE GOALS
			

*As reported by firms and members in business during the 2019 SAICA SDG survey

NOTABLE PROJECTS IN THIS SDG

School support

SAICA's **Thuthuka School projects** ensure that all youths achieve acceptable literacy and numeracy levels at school. Thanks to ongoing donor support both from within and outside of the accountancy profession, Thuthuka runs 47 school programmes a year across all nine provinces. These projects include, but are not limited to, Thuthuka's career awareness projects such as annual Olympiads, academic support programmes and development camps.

- **2019 Impact:** Over 200 000 learners
- **Impact since inception:** Over 1 million learners over the past 17 years. [Watch here](#) to experience some of Thuthuka's school projects first hand.



Deloitte's Project Siyakhula is a mentorship upliftment programme designed to deepen South Africa's auditing talent pool. Deloitte professionals offer tutoring services to learners in Grade 10, 11 and 12 from previously disadvantaged areas across South Africa to ensure these learners have the best chance at turning their dreams into a reality.

- **2019 Impact:** 342 learners

EY's NextGen school programme partnered with Junior Achievement SA to assist learners at eight NextGen schools. The programme strives to enrich, educate and motivate young learners in Grade 9, 10, 11 and 12. The learners are taught how to start their own businesses, make proper career choices and direct their lives with wisdom and self-confidence.

- **2019 Impact:** 250 learners

Lifelong Learning is the central tenet of citizenship at KPMG. KPMG supports over **50 education-related NPO projects**, including *KPMG Family for Literacy*, *Back-to-School* and more.

- **2019 Impact:** Over 13 800 learners




University support

The profession's **Thuthuka Bursary Fund (TBF)** supports financially-needy African and Coloured aspiring CA(SA) students at university through bursaries and wrap-around support.

- **2019 Impact:**
 - o 763 undergraduate students supported by TBF
 - o 418 postgraduate students funded by TBF
 - o 12 partner universities running a Thuthuka programme.
- **Impact since inception:** Since 2005, Thuthuka has supported over 3 000 aspiring CAs(SA), producing over 1 000 qualified as CAs(SA). More than 2 300 prospective CAs(SA) are currently in various stages of the qualification process.

Discover the impact TBF has had on students [here](#).





The Ikusasa Student Financial Aid Scheme (ISFAP), a SAICA-founded project, is part of the national effort to solve the funding challenge faced by 'missing middle' students (those deemed too rich to qualify for government support, but too poor to afford tuition fees). The programme funds the tertiary studies of relevant students from households that earn up to R600 000 per year, and provides them with the full cost of study as well as wrap-around support for 11 Occupations of High Demand.

- **2019 Impact:** 376 CA(SA) students funded by ISFAP.
- **Impact since inception:** 1 600 students supported since 2017.

As part of its **Business School initiative**, PwC equips students with the skills and competencies they need to not only enter the chartered accountancy profession but also improve their mobility across Africa as well as the rest of the world as they progress down their career path:

- **2019 Impact:** 416 students



Teacher/Educator/Academic support

SAICA-piloted workshops on critical thinking and ethics with academics from all SAICA-accredited universities to look at ways to develop these key competencies in the CA programme from a teaching and learning perspective.

As technology continues to improve and become more prevalent in the accounting space, teaching and learning need to adapt to continue to meet the educational needs of the new generation. This is one of the reasons why SAICA sponsored the prize for the best paper submitted for SAA's Innovative Teaching Initiative track.

- **2019 Impact:**
 - o 743 academics attended the ethics workshop
 - o 7 120 academics attended the critical thinking workshop.



Institutions of Learning support

SAICA's **School Governing Body (SGB)** programme helps SGBs of primary and secondary schools to improve their financial management and governance, and thus to ensure that financial resources directly benefit learners at those schools. This support is given to the schools via unemployed financial management diploma holders.

- **2019 Impact:**
 - o 112 schools supported
 - o Over 200 TVET interns supported.

SAICA's HDI Capacitation project has built capacity at all six of South Africa's historically disadvantaged institutions (HDIs) and accredited their BCom CA-stream undergraduate degrees. Three of these are fully accredited, meaning they can deliver under- and postgraduate CA-stream degrees.

- **2019 Impact:** The sixth and final HDI (the University of Venda) achieved accreditation for its undergraduate degree this year.
- **Impact since inception:** All six HDI universities accredited, with over 3 900 students' lives changed.

By **building capacity within the Finance and Human Resource departments at TVET and community education and training (CET) colleges**, SAICA has established systems, processes and controls to create sustainable financial management and human resource management structures – as well as coaches and mentors, and finance and human resource staff at TVET and CET colleges.

- **2019 Impact:** 59 colleges (50 TVETs and 9 CETs) supported.



The teams from SAICA, UNIVEN and UJ celebrate UNIVEN's accreditation

SDG 4 HIGHLIGHTS FOR 2019

Building up South Africa's historically disadvantaged universities into strongholds of empowerment

More than two million people in Limpopo live below the headline. Therefore, it is no wonder that there was great joy in the province on Friday 18 October 2019 when students, academics, members of the chartered accountancy profession, government officials and VIP guests gathered in the auditorium of the University of Venda (UNIVEN) to celebrate the accreditation by SAICA of the University's BCom (Accounting Sciences) undergraduate degree.

The significance the province cannot be understated: the accreditation is expected to help create more jobs in the area. Moreover, the celebration was momentous for the country because UNIVEN's accreditation meant that all six of South Africa's HDIs have been accredited by SAICA to produce CAs(SA).

The only way to change the plight of the country's poorest citizens is to improve the standard of education and thus minimise the impact of the triple challenges of poverty, unemployment and inequality. The SAICA project to accredit the country's HDIs helps to address educational inequalities by building additional capacity. This is crucial, as South Africa's HDIs whose mission it is to serve the disadvantaged, still remain critically under-funded and under-resourced.

Chantyl Mulder, SAICA's Executive Director: Nation Building, expressed pride, excitement,


and the chartered accountancy profession's satisfaction at the institution's achievement. She congratulated the team who made UNIVEN's accreditation possible through collaboration, partnership and hard work: 'SAICA's expectation is that, on average, it takes between five and seven years of hard work, funding, partnership and commitment from top leadership all the way down to students for an HDI to acquire and develop the necessary resources to deliver a quality undergraduate degree meeting the SAICA accreditation review process. In achieving this, UNIVEN and its accreditation partners have done an outstanding job of collaboration towards the betterment of our youth.'

In particular, Mulder praised the collaboration with the University of Johannesburg (UJ): 'This accreditation would not have been possible without the partnership entered into between UJ and UNIVEN to provide the appropriate capacity-building support and development of staff. Staff from both universities must be congratulated on this achievement, and their willingness to collaborate and learn from one another.'

Mulder thanked the National Skills Foundation (NSF) and the Banking Sector Banking Sector Education and Training Authority for their financial support in making the journey to accreditation possible.

Mulder says: 'When this project began in 2014 it supported 50 students. To date, the project has funded 455 students as a direct result of this initiative. With an overall view pass rate of 75% across all four years, the project has contributed significantly towards skills development in the province.'





Her sentiments were echoed by UNIVEN Vice-Chancellor and Principal, Dr Bernard Nthambeleni: 'We are all painfully aware of the scarcity of qualified chartered accountants in South Africa, in particular Black African CAs(SA). The ultimate aim of the BCom Accounting Sciences qualification is the contribution of UNIVEN to the transformation imperatives in production of desperately-needed chartered accountants in South Africa, particularly in the Limpopo Province, but also the SADC region as a whole.'

He continued: 'Through this programme at the University of Venda, the access to professional accounting services in rural communities is no longer a distant dream, but has now become a reality. Our commitment to the success and sustainability of this project remains resolute. The University's commitment has been demonstrated in providing critical human and physical resources for the Department of Accountancy. Over the past five years, the staffing complement for the Department has more than tripled and we are extremely proud that there are 13 CAs(SA) who make up a critical component of our lecturing staff.'

The impact of HDI accreditation

According to the terms of UNIVEN's accreditation status, any student graduating with a UNIVEN BCom (Accounting Science) undergraduate degree from 2019 onwards should be eligible to study for their postgraduate qualification (CTA, or equivalent) without needing to complete a bridging course or programme at another university that offers such SAICA-accredited programmes – provided that they meet the entry requirements of that university.

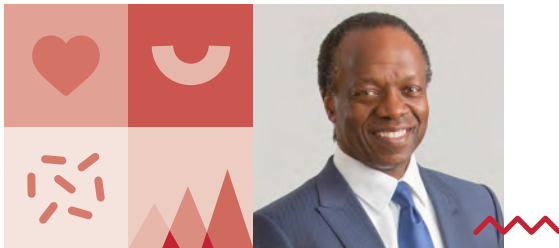
'The primary and most important benefit of SAICA accreditation is to ensure that there is sustainable capacity in the rural communities of South Africa to provide the same quality of education that is available in the rest of the country. We are delighted to note that this initiative will ensure that aspiring CAs(SA) can stay in the Limpopo province to pursue their qualification instead of migrating to one of the country's three major economic provinces to look for opportunities. In so doing, we are consistently building a case for skills development in communities that need empowerment,' Mulder added.

'By making education of this quality available at multiple locations throughout the country, often outside major centres, the necessity for students to travel to distant towns or cities is alleviated. This means more students have the benefit of staying close to their families while studying. Thus, the inevitable stress which accompanies the jump from high school to university is mitigated.'

She added that with 'nearby family support, students will have the best possible chance of academic success. By raising the calibre of education available in their home towns, students are also less likely to relocate. Instead, they use their knowledge and experience to contribute to the economy of the local area.'



MEET A FEW OF THE PROFESSION'S SDG 4 CHAMPIONS



Sizwe Nxasana

CA(SA), social entrepreneur & founder: Future Nation Schools, Co-founder & Chairman: National Education Collaboration Trust and Founder and Chairman: ISFAP. Find out how Sizwe is championing this cause [here](#).



Chantyl Mulder

CA(SA) and SAICA Executive Director: Nation Building. Find out how Chantyl is championing this cause [here](#).



Nkateko Mathebula

CA(SA) and MD of Master Spelling Bee. Find out how Nkateko is championing this cause [here](#).



Kerryn Cole

CA(SA), Co-CEO & Co-Founder: Fourth Talent. Find out how Kerryn is championing this cause [here](#).



Nkosodumo Mfini

CA(SA), Finance Director: Tiger Brands and Co-founder: Dumekhaya Foundation. The Dumekhaya Foundation (DKF) ensures that dedicated learners from disadvantaged families obtain funding for tertiary education and are mentored throughout. DKF has grown from just two learners in 2009 to 77 beneficiaries and 18 graduates today.

Notable firm contributions made by:



Deloitte.



GOAL 1

NO POVERTY



GOAL OBJECTIVE



ABOUT SDG 1

Eradicating poverty in all its forms remains one of the greatest challenges facing humanity. While the number of people living in extreme poverty dropped by more than half between 1990 and 2015, the world is not on track to end poverty by 2030.

More than 700 million people, or 10% of the world's population, still live in extreme poverty and struggle to fulfil the most basic needs like health, education, and access to water and sanitation. The majority of people (80%) living on less than \$1.90 a day reside in sub-Saharan Africa.

Worldwide, the poverty rate in rural areas is 17.2% – more than three times higher than in urban areas. And sadly, having a job does not guarantee a decent living: 8% of employed workers and their families worldwide live in extreme poverty.

The biggest threat is to our youth.

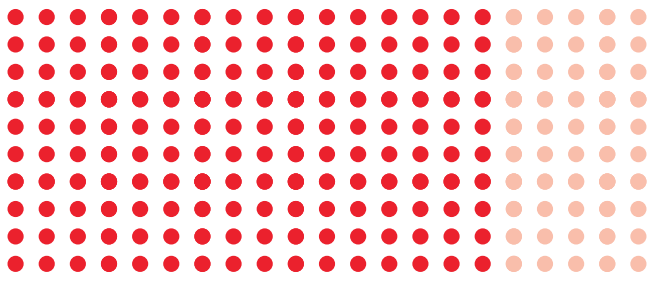
Poverty affects children disproportionately. One out of five children live in extreme poverty. Ensuring social protection for all children and other vulnerable groups is critical to reduce poverty.



WHY GOAL 1 MATTERS

The importance of SDG 1 is illustrated by the latest UN statistics:

55% of the world's population **has no access** to social protection



736 MILLION people lived in **extreme poverty** in 2015, of whom

413 MILLION were located in **sub-Saharan Africa**

WHY GOAL 1 IS A KEY PRIORITY FOR THE ACCOUNTANCY PROFESSION

Reducing poverty and inequality are the **overriding concerns** of South Africa's development policies and programmes. Yet, according to Statistics South Africa's (Stats SA) 2019 figures, **a quarter (25.2%) of all South Africans live below the food poverty line:**

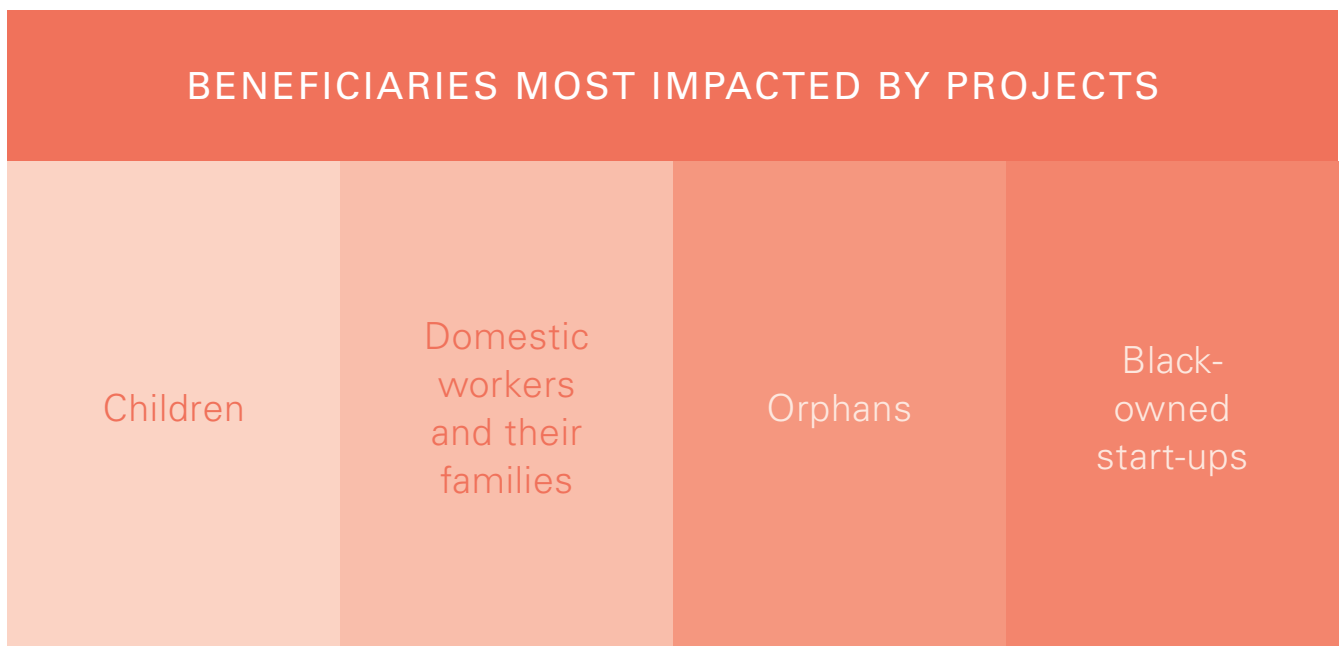
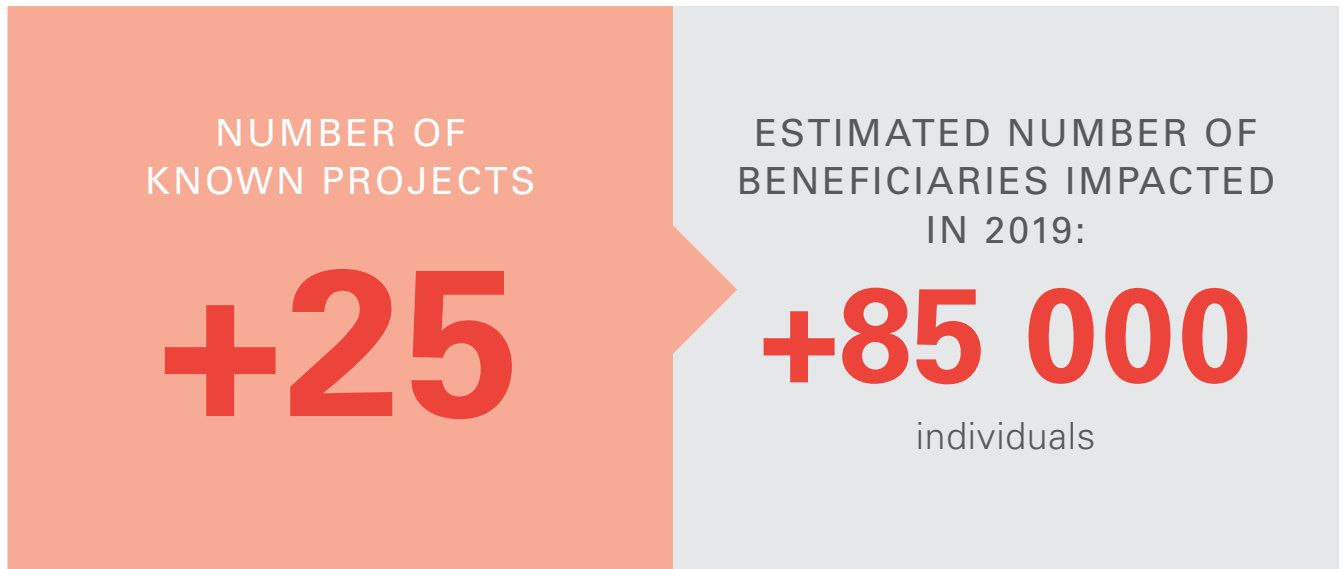
- ✘ The 2019 food poverty line is **R561 per person per month**. This refers to the amount of money that an individual needs to afford the minimum required daily energy intake. This is also commonly referred to as the 'extreme' poverty line;
- ✘ The lower- and upper-bound poverty lines are **R810 and R1 227 per person per month** respectively. This refers to the food poverty line plus the average amount derived from non-food items of households whose total expenditure equals the food poverty line.

Yet, many people **cannot even afford that:**

- ✘ The median wage in South Africa is **R3 300** and each wage supports 3.5 people (R930 per person, or R30 per person per day). According to Stats SA, of the 7.5 million households in major metropolitan areas, approximately **28% live on less than R2 500 a month;**
- ✘ To feed a single person a nutritionally-complete basket of food for the month **costs between R527** (for small children) to R670 (for very active men). A child support grant is only R420 a month (not enough to feed a child nutritionally complete meals), and the **old age grant of R1 780** is not enough to cover the costs of a family (food only, not other necessities like rent, transport, electricity, education and clothing).



HOW THE ACCOUNTANCY PROFESSION IS HELPING*



WHERE THESE PROJECTS ARE FOUND



OTHER SDGS IMPACTED ON BY SDG 1 RELATED PROJECTS

SDG 3:
GOOD HEALTH
AND WELL-BEING



SDG 8:
DECENT WORK AND
ECONOMIC GROWTH



SDG 10:
REDUCED
INEQUALITIES



*As reported by firms and members in business during the 2019 SAICA SDG survey

NOTABLE PROJECTS IN THIS SDG

JOBJACK, with CA(SA) Heine Bellingan at its head, is an online marketplace for entry-level jobs. It strives to help people enter the job market easily.

According to the *City Press* and *The Economist*, the average entry-level job seeker spends R550 per month on printing, transport and Internet costs to search of a job. With six million entry-level job seekers in South Africa spending R550 per month over 12 months, up to R40 billion is wasted annually on job searching. These job seekers obviously do not have R40 billion to waste, which results in them sitting at home because they simply cannot afford to look for a job.

The solution? Optimise and digitalise the ineffective job market. Create accessibility and equal opportunity for all job seekers to view and apply for available jobs. JOBJACK does just that.

- **Impact since inception:**
65% of the job seekers placed through JOBJACK stated that they could not afford to print and drop off paper CVs while looking for a job, and therefore would not have had the opportunity to apply for work if it weren't for JOBJACK.

CA(SA) Colin W Dredge, formed a non-profit organisation, to help with the rehabilitation of street people. The NPO's goal is to give hope and re-integrate street people back into normal society. This involves getting them housing, teaching life skills, getting them registered for ID documents and social pensions where necessary and feeding the vulnerable. The organisation also deals with HIV, AIDS, TB and various other diseases to which street

people are vulnerable: it provides training, life orientation and general hygiene classes and has collaborated with other organisations, including the University of Pretoria, to provide health care facilities and social workers.

- **Impact since inception:**
3 000 homeless people.

The Hope Factory annually implements its **Qalisa socio-economic development flagship programme** that serves to train and mentor individuals to effectively establish their small business and generate income to become self-sustainable.

- **Impact since inception:**
1 500 individuals (with a particular focus on women and the youth).

Charities Aid Foundation is Deloitte's payroll-providing partner. The organisation administers the Helping Hands project, whereby Deloitte matches charities on their payroll-giving programme. Through this initiative, Deloitte employees support 28 charities that focus on food & nutrition, shelter and education.

Through the **KPMG Foundation**, KPMG contributes to poverty alleviation initiatives such as Disaster Relief, Gift of the Givers, the Christmas Tree Project and the Winter Charity Drive.

- **Consolidated firm impact for 2019:**
Over 75 000 beneficiaries across 32 charities.



SDG 1 HIGHLIGHTS FOR 2019

Helping the needy and homeless: A CA(SA)'s story

Raised by parents who instilled values of sharing with others, discipline, respect and embracing one's blessings, CA(SA)

Unathi Mkiva grew up in the Eastern Cape in an underdeveloped rural area where the majority of people rely on social grants.

'Owing to circumstances beyond our control, I was not raised solely by my parents but also by extended family who played a pivotal role in teaching me life's values – the same values which have created the leader in business I am today. As a means of giving back, I am actively involved in the Johannesburg and Keiskammahoek communities. In Johannesburg I have a bi-annual **Helping the Homeless drive** which takes place in June for winter and in December for Christmas. This drive collects clothes, blankets, food, and other necessities from friends, family and clients for the homeless living in the streets or homeless shelters. As charity begins at home, I also support more than 15 families back home in Keiskammahoek by providing Christmas food packs, so these families also enjoy Christmas like others in the neighbourhood,' explains Unathi.

'South Africa continues to experience a lot of challenges including negative/low economic growth, high unemployment rates, and legacy/leadership issues which impact the development of the country socially and economically.

'The challenges we face have created social and psychological issues in our society at a national and individual level. The concept of equality is becoming a far-fetched dream for most individuals and families, as they must fend for themselves for survival as a result of limited economic opportunities. Despite all these challenges, I still believe that helping others is a sign of patriotism, good citizenship, accountability and selflessness. I challenge you to get involved in shaping our country's future by improving the lives of ordinary people. "In unity, we shall thrive," Unathi says.

'The Helping the Homeless drive aims to be the wheels in motion for our people by igniting Ubuntu and selfless leadership. The objective is to show, encourage and motivate others to share the little they have with those less fortunate than them. As responsible leaders, we need to start looking at our country's challenges as mini-projects that we can resolve ourselves. Those with resources and opportunities should strive to do more. I am aware that many want to help but individually feel that they can't do much. Therefore, I started this initiative so that individuals can contribute towards making a difference. I thank those that have actively helped from last year – *'Umntu ngumntu ngabantu'*



MEET A FEW OF THE PROFESSION'S SDG 1 CHAMPIONS



Unathi Mkiva

CA(SA), Co-founder & Chief Executive Officer: Vintage Capital (Pty) Ltd, Organiser of the bi-annual Helping the Homeless Drive and 2019 Top 35-under-35 Finalist.



Heine Bellingan

CA(SA), Co-CEO: JOBJACK and 2019 Top 35-under-35 Finalist.

Notable firm contributions made by:

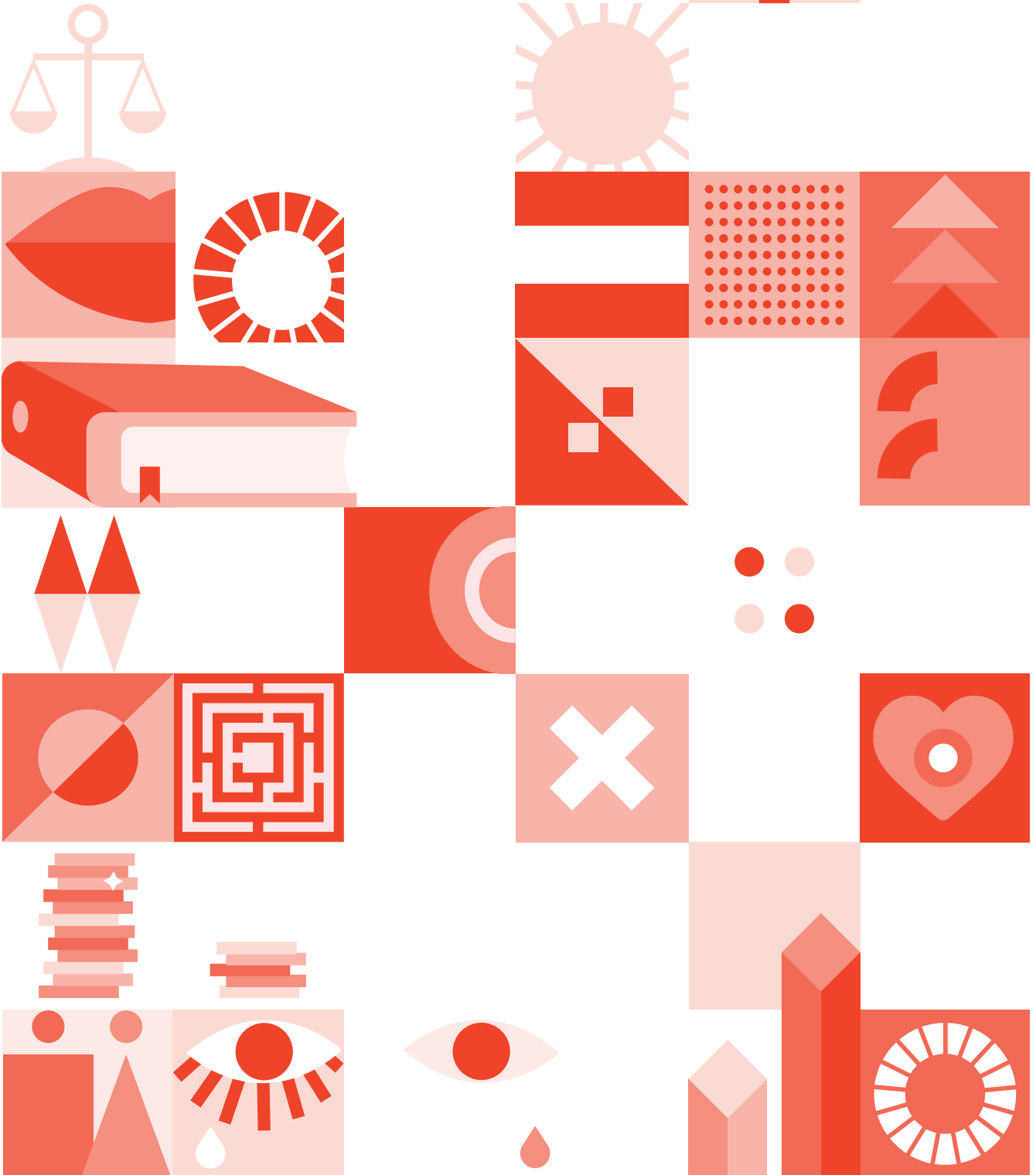
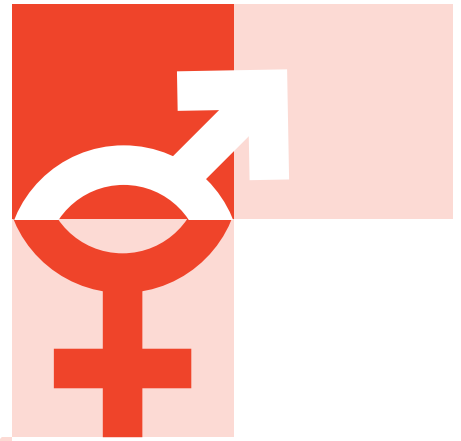


Deloitte.

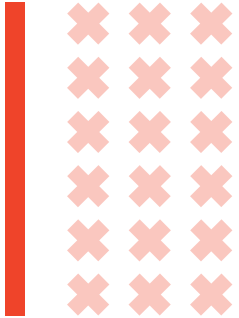


GOAL 5

GENDER EQUALITY



GOAL OBJECTIVE



**ACHIEVE GENDER
EQUALITY AND
EMPOWER ALL
WOMEN AND GIRLS**

ABOUT SDG 5

This SDG aims to ensure that there is an end to discrimination against women and girls everywhere.

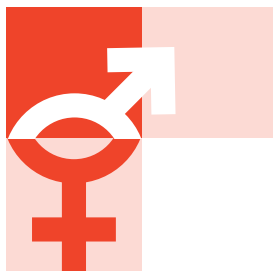
There are still gross inequalities in access to paid employment in some regions, and significant gaps

between men and women in the labour market. Sexual violence and exploitation, the unequal division of unpaid care and domestic work, and discrimination in public decision-making, all remain huge barriers in achieving this goal.



WHY GOAL 5 MATTERS

Globally, the world is moving in a positive direction where gender equality is concerned, but there is still much to be done in the workplace and in government to close the gap between genders and to reduce gender-based violence. **According to the latest statistics from the UN:**



18% of ever-partnered women and girls aged 15 to 49 years old **have experienced physical and/or sexual partner violence** in the previous 12 months

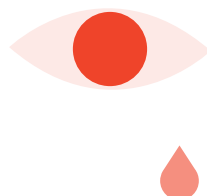
30% of women aged 10 to 24 years **were married before the age of 18**

Only **24%** of all global national parliamentarians are women (an increase from 19% in 2019)

Globally, woman represent **39%** of the workforce but **only hold 27%** of managerial positions



AT LEAST 200 MILLION



girls and women have been subjected to **female genital mutilation**

WHY GOAL 5 IS A KEY PRIORITY FOR THE ACCOUNTANCY PROFESSION

South Africa's corporate glass ceiling remains virtually impenetrable.

There is only one female CEO at the top 40 JSE listed companies: Phuti Mahanyele-Dabengwa who was recently appointed to lead Naspers South Africa.

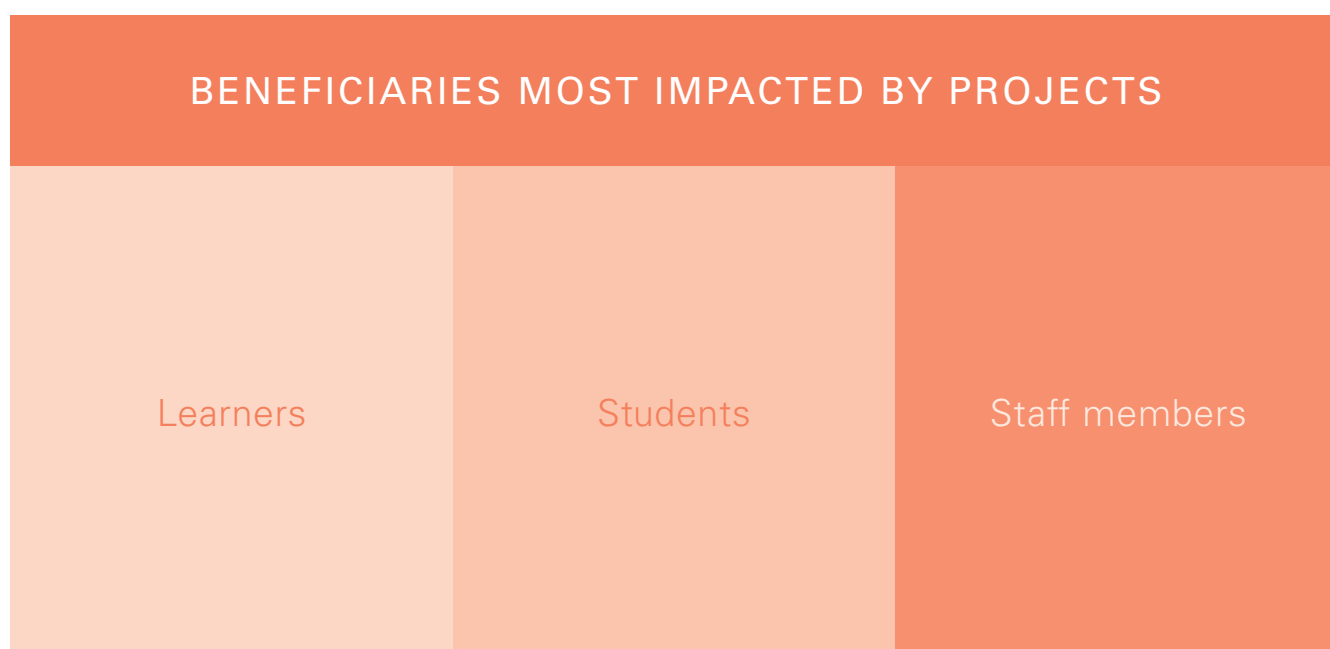
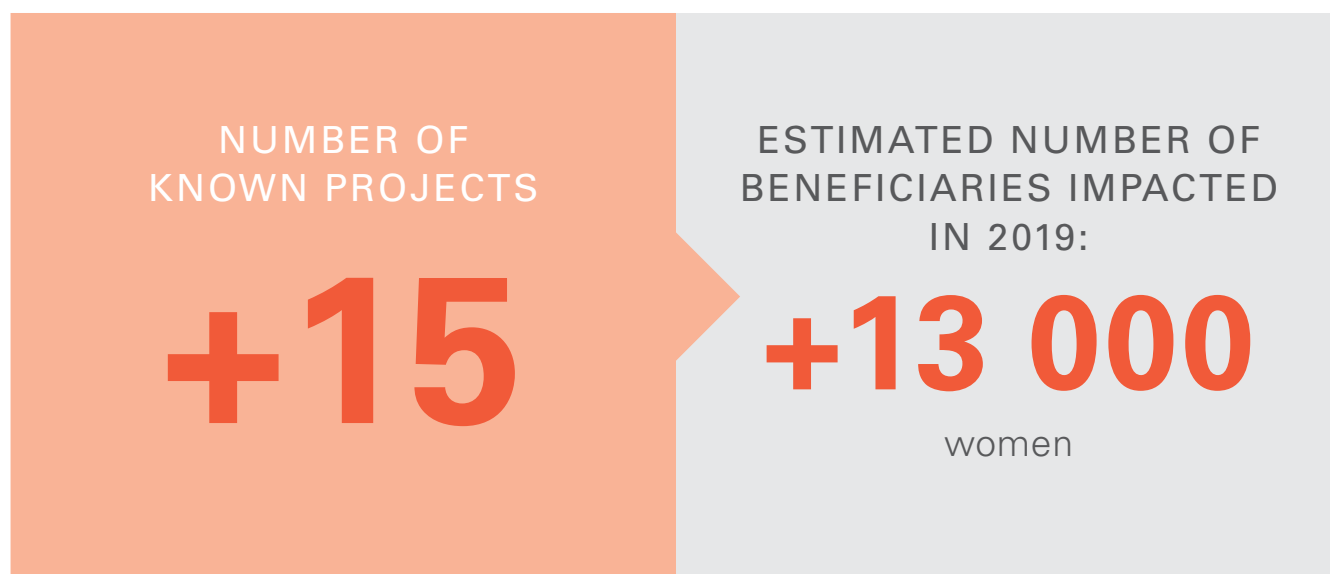
Women make up only 22% of the board of directors at listed companies in South Africa and under 10% of executive directors. Indeed, a report published in November 2018 on the state of gender in companies listed on the JSE, revealed that of the 267 companies considered, only 10% had gender parity (50% female board representation).

Things are no different within the higher education sector, where only four vice-chancellors across South Africa's 26 universities are female.

Corporate South Africa aside, **South Africa also has one of the world's highest gender based violence rates in the world**, with some experts saying that it is comparable to countries that are at war. Statistics reveal that women are five times more likely to be killed due to gender-based violence committed by men in South Africa than the global average.

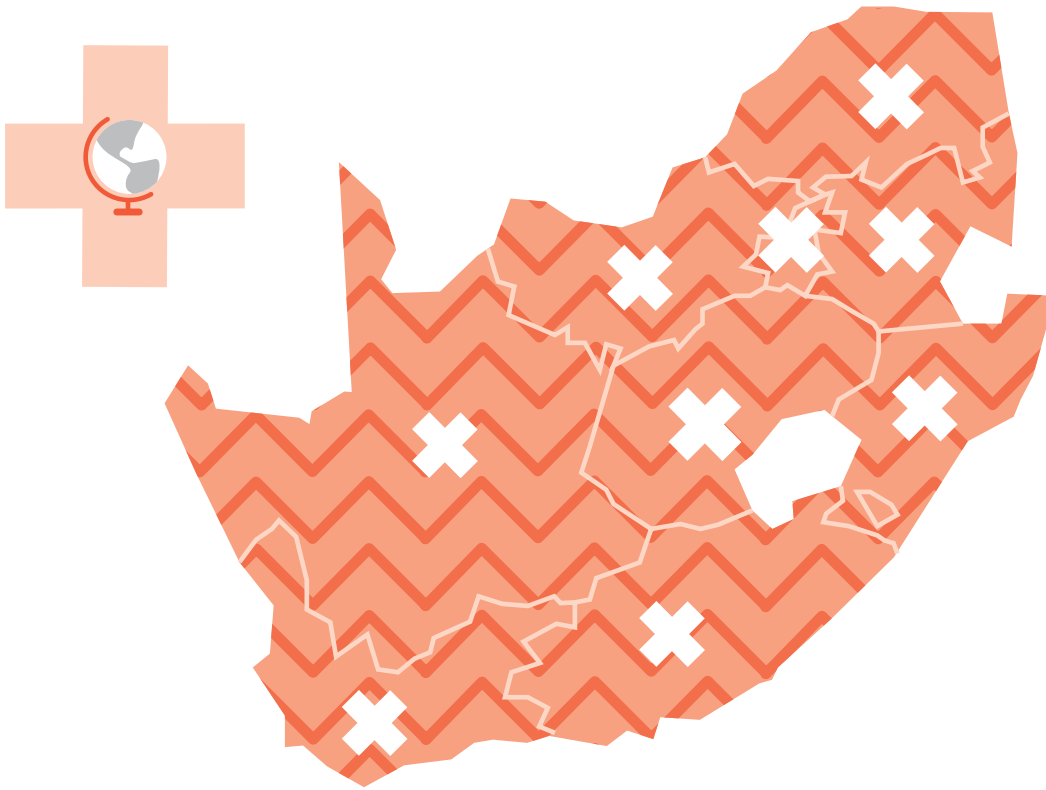


HOW THE ACCOUNTANCY PROFESSION IS HELPING*





* As reported by firms and members in business during the 2019 SAICA SDG survey

WHERE THESE PROJECTS ARE FOUND



OTHER SDGS IMPACTED ON BY SDG 5 RELATED PROJECTS

<p>SDG 4: QUALITY EDUCATION</p> 	<p>SDG 8: DECENT WORK AND ECONOMIC GROWTH</p> 
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* As reported by firms and members in business during the 2019 SAICA SDG survey



NOTABLE PROJECTS IN THIS SDG

ALL IN is Deloitte's commitment to diversity, inclusion and increasing representation of women. Through this initiative, the firm encourages employees to be mindful of unconscious biases, and promotes acknowledgement, embracing and respect of gender, cultural and generational differences within the organisation.

- **2019 Impact:** 3 678 women

Achieving gender equality in the workplace

is crucial for accounting firms. Currently women represent:

- 56% of PWC's South African staff complement
- 58% of KPMG's South African staff complement
- 57% of EY's South African staff complement
- 54% of Deloitte's South African staff complement
- 37% of SAICA's new CAs(SA) and AGA(SA) members.

- **2019 Impact:** Over 10 000 women

All firms also regularly monitor their **gender pay gap differentials**.

KPMG is a signatory to the UN Secretary-General's **UNite to End Violence Against Women and Children** campaign and a core partner of the **Equal Measures 2030** initiative.

KPMG's Network of Women (KNOW)

is a grassroots, employee-driven national network that tailors and delivers broad national programmes and strategies aimed at supporting the advancement of KPMG's women. The network has defined initiatives and programmes aimed at:

- Fostering an inclusive environment where women can thrive; and
- Increase networking opportunities for women.

Transformation and the advancement of women remains at the top of EY's agenda. EY's goal is to increase the number of women in leadership positions. It does this by ensuring that recruitment is representative of the South African demographic with regards to gender, ensuring structured development plans are in place for all female talent, and actively driving internal promotion opportunities. This is done through EY's various development programmes:

- **The Navigator Programme** enables female managers to explore and examine perceptions and understand the dynamics that influence careers at EY.
- **Accelerate** for EY's high potential female talent incorporates the latest research on female leaders and includes intensive small-group coaching and exploration of issues.
- **Africa Talent Academy** identifies high potential senior managers and associate directors. It offers differential learning and development experiences to prepare them for their next level role.
- **Africa Leadership Development Centre (ALDC)** targets EY's talent at a manager, senior manager and associate director level. It is a developmental programme that allows high potential talent to participate in various business simulations.
- **Africa Partner Learning** enhances personal leadership capabilities, agility and competency in order to lead and shape teams effectively and ensure exceptional client experiences as well as deepen female employees' business acumen together with the knowledge, awareness and breadth of



perspective needed for continued business growth and performance as a firm.

- **Africa Women's Network** is a network for women across Africa that supports career growth and the identification of the intentional (structural) and unintentional (unconscious) barriers/blockers.
- **Global Next Gen**, EY's global talent development programme, identifies high potential talent who are on track to become

a partner within the next one to two years in the firm.

PwC is an **Impact Champion for UN Women's HeforShe** initiative. Through this initiative, the group works towards achieving global gender equality in the workplace and beyond.



SDG 5 HIGHLIGHTS FOR 2019

Lifting as she climbs

There is still much work to be done in South Africa to create an even playing field for women. In her role as president of African Women Chartered Accountants, CA(SA) **Zama Khanyile** is playing her part. A fund manager at the National Empowerment Fund (NEF), she also leads a team that provides access to capital for some of the country's most inspiring black females.

Zama Khanyile places as high a value on supporting other women to achieve their ambitions as on her own. She sees equality as both a social and a business imperative and encourages women to unite in the fight to advance females.

Zama heads the uMnotho Fund, the corporate finance division of the NEF which deals with acquisitions, new ventures and expansions, and oversees the NEF's Women Empowerment Fund. Not only is she the NEF's youngest fund manager, but she also runs its largest fund by investment value. On top of that, she is also president of African Women Chartered Accountants (AWCA).

'I'm inspired by my role at the NEF, because we are in the business of building the economy, creating jobs and developing the future industrialists of this country. My team members are mostly female and most are chartered accountants. We pride ourselves on being logical, problem-solving and principles-based.'





The successes achieved by her team demonstrate her remarkable leadership skills. Her team is loyal and highly motivated and she has achieved 100% staff retention – an impressive accomplishment, given that they are highly qualified, sought-after investment professionals.

Zama is a consistent top performer. In the almost four years that she has been with the NEF, she has led her team to exceed performance targets. This year, her department achieved the highest score in the organisation. What is even more inspiring is that this outstanding performance was driven by a number of high-level women empowerment transactions, a geographic spread that increased business activity in economically depressed regions, and high job creation resulting from the projects her team has funded.

Among her key achievements, Zama's team has approved business finance worth R1.4 billion, supported 3 248 jobs and created 5 550 new jobs, bringing their social impact to a total of 8 798 individuals. The work done by her department has significantly supported the government's plan to reduce inequality, poverty and unemployment, making her contribution a valuable and significant one to the NEF and South Africa as a whole. This contribution is also in line with the UN SDGs, touching on the goals of gender equality, no poverty and decent work and economic growth.

Under her leadership, the uMnotho Fund enabled Isipho Capital Engineering to acquire a 100% interest in Smith Capital Equipment, which is now a majority black women-owned

company that manufactures aerial platforms (cherry pickers) used to reach elevated structures such as streetlights, as well as drilling rigs used in mining exploration and installation of pylons.

The fund also invested more than R66 million equity in the Motheo Construction Group. Established in 1997 by Dr Thandi Ndlovu, the company is one of the largest BEE construction companies in South Africa.

Zama's also a keen supporter of the arts and one of the most exciting projects she and her team are involved in is *Sew the Winter to My Skin*. It is a movie co-funded by the uMnotho Fund and tells the story of real-life Robin Hood John Kepe, a 1950s outlaw who eluded authorities in the rugged Boschberg Mountains for 12 years as he stole from wealthy white landowners and gave to the black poor. The film was selected for the prestigious Cannes L'Atelier programme – a first for a South African film by a black director. It has also been chosen as South Africa's submission in the best foreign-language film category.

As president of AWCA (with about 1 500 members and a presence in ten South African universities through its student chapter), Zama is passionate about the work the organisation does to uplift females. She joined AWCA in 2007 and has been a committed member extensively involved in social responsibility initiatives, including the bursary committee, school visits programme and power teas mentorship programme.

She calls it a labour of love: 'I am motivated by the drive to create a space at the table for young black women and to see them flourish.'

We need to celebrate female leaders and role models and inspire young women.'

In her essay titled "I'm with her" included in the book *Nasty women talk back**, Zama writes: 'One does not exist in a vacuum, and therefore as women, we cannot afford to be naive, blind, closed-off or ignorant to the issues of "other" women. We must realise that by virtue of us coexisting, we are all linked in some way. Her issues indirectly affect you

and me as well. Although she may be different in age, colour, religion, language or financial standing, who are we as feminists if we cannot adopt the stance, "I am her, and she is me"? This is not only for women to support other women, but it is a call to men, and all people, to support the women in our lives.'



*The concept for the title of the book originated from a poem by Nina Donovan in which she included Donald Trump's referral to his then opponent Hillary Clinton as a 'nasty woman'.

MEET A FEW OF THE PROFESSION'S SDG 5 CHAMPIONS



Hlengiwe Penelope Ndlela

CA(SA), Auditing Lecturer: University of KwaZulu-Natal (UKZN), Thuthuka Programme Manager: UKZN, member of the Advancement of Black Accountants in South Africa (ABASA) & Advancement of Women Chartered Accountants (AWCA) panel speaker at the 2019 Forbes Africa Woman Leading Women Summit and 2019 Top 35-under-35 Power of Professional Thinking Award Winner. Find out how Hlengiwe is championing this cause [here](#).



Zama Khanyile

CA(SA), Head: uMnotho Fund and AWCA President. Find out how Zama is championing this cause [here](#).

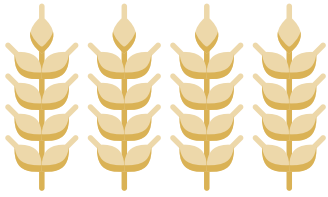


Notable firm contributions made by:



GOAL 2

ZERO HUNGER



GOAL OBJECTIVE

 **END HUNGER, ACHIEVE
FOOD SECURITY,
IMPROVE NUTRITION AND
PROMOTE SUSTAINABLE
AGRICULTURE**

ABOUT SDG 2

Undernutrition continues to affect millions of children.

Approximately one in nine people in the world are undernourished. This represents a worrying rise in world hunger for a third consecutive year after a prolonged decline.

Africa remains the continent with the highest prevalence of undernourishment affecting

one fifth of its population (more than 256 million people).

In addition, public investment in agriculture globally is declining, small-scale food producers and family farmers require much greater support, and increased investment in infrastructure and technology for sustainable agriculture is urgently needed.



WHY GOAL 2 MATTERS

According to the latest statistics from the UN:

Millions more people
821 MILLION IN 2017
(UP FROM 784 MILLION
IN 2015)
 are living in hunger.

Every **10 seconds, a child dies** from hunger-related causes. Two thirds of the world's **extremely poor employed workers** are agricultural workers.

Young children are among those most deeply affected by hunger:

- ✘ **22% (149 million)** children under 5 are stunted
- ✘ **7.3% (49 million)** of children under 5 are affected by wasting
- ✘ **5.9% (40 million)** of children under 5 are overweight.

Two thirds of undernourished people worldwide live in

Two regions:

- ✘ **235 million** live in sub-Saharan Africa
- ✘ **277 million** live in Southern Asia.

The **United Nations Food and Agriculture Organisation (FAO)** estimates the world population will surpass

9.1 BILLION BY 2050

at which point agricultural systems **will not be able to supply enough food** to feed everyone



WHY GOAL 2 IS A KEY PRIORITY FOR THE ACCOUNTANCY PROFESSION

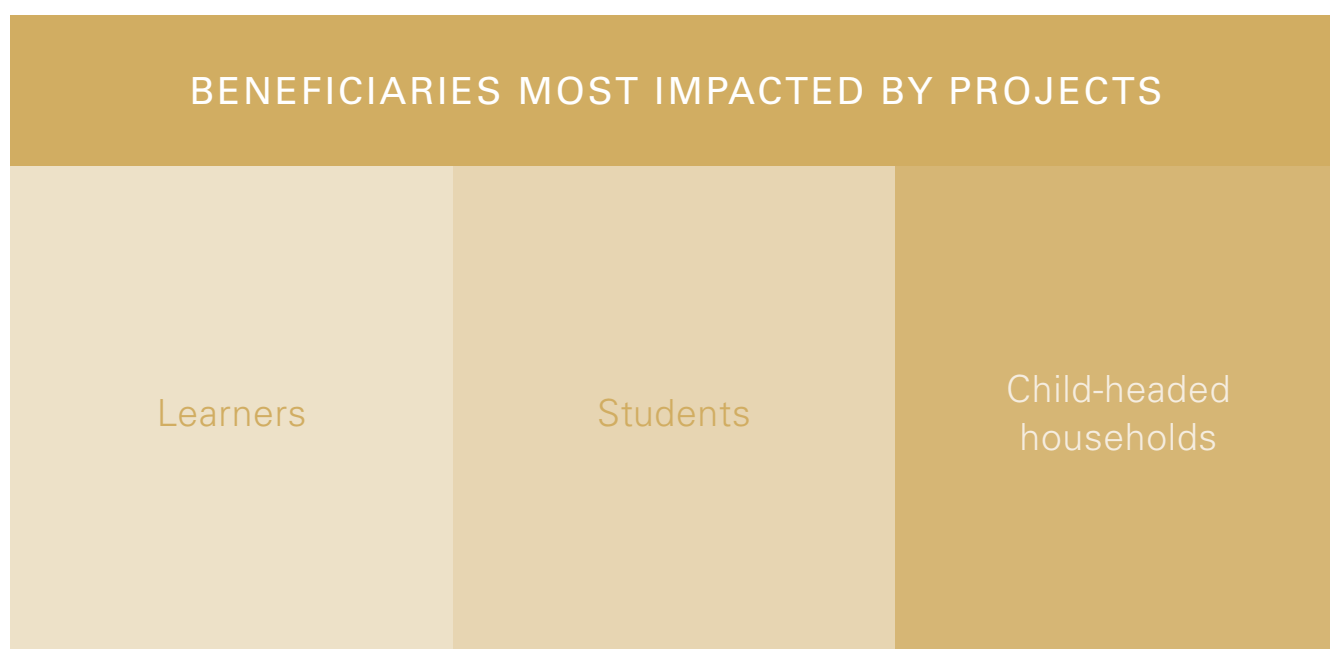
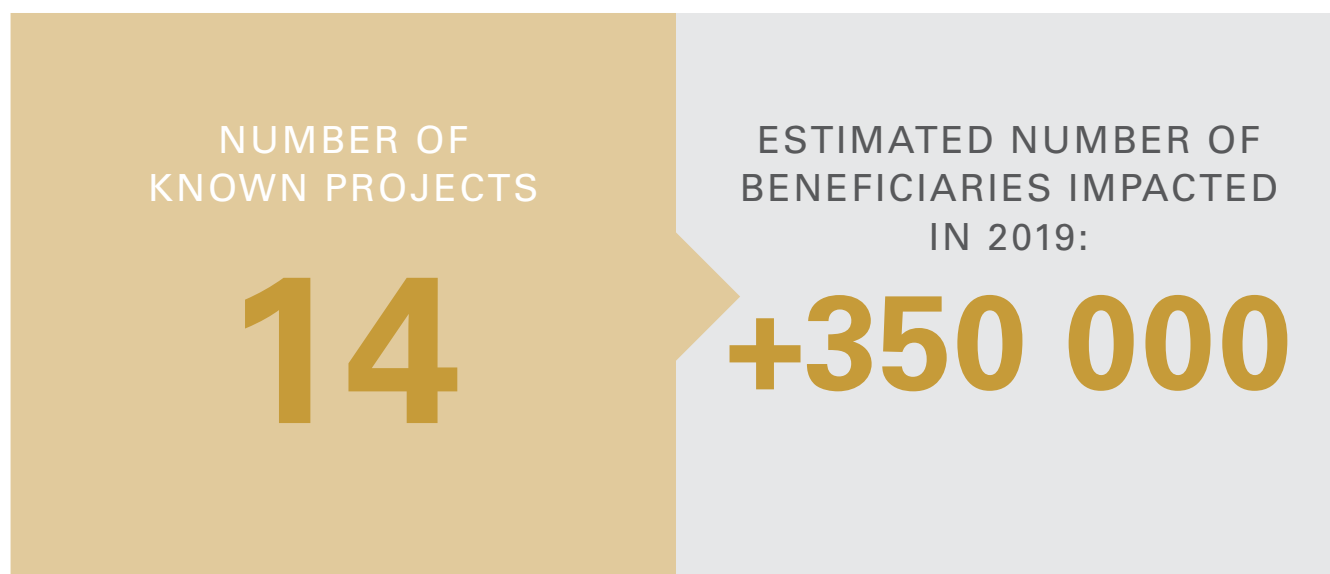
In South Africa, we have **close to four million children who are food insecure**. A further two million people survive on only one meal a day.

Our situation mirrors that of the global statistics of the **increasing number of people who do not have access to basic nutrition on a daily basis**. An increasing awareness needs to be made to focus on the early foundation years of a child's life, as these formative years (one to five years) have a major impact on a child's future.

As the world population continues to grow, **more effort and innovation is urgently needed** to sustainably increase agricultural production, improve the global food supply chain, decrease food loss and waste, and ensure that all those who are suffering from hunger and malnutrition have access to food.



HOW THE ACCOUNTANCY PROFESSION IS HELPING*



* As reported by firms and members in business during the 2019 SAICA SDG survey

WHERE THESE PROJECTS ARE FOUND



OTHER SDGS IMPACTED ON BY SDG 2 RELATED PROJECTS

<p>SDG 3:</p> <p>GOOD HEALTH AND WELL-BEING</p> 	<p>SDG 15:</p> <p>LIFE ON LAND</p> 
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* As reported by firms and members in business during the 2019 SAICA SDG survey



NOTABLE PROJECTS IN THIS SDG

CA(SA), Stuart van der Veen, is the Chief Platform Officer at **Aerobotics**, a South African company which is the world leader in tree crop artificial intelligence. The company collects high-resolution drone imagery to survey fields for growers and produce per-tree analytics (including health, canopy area, height, and volume) and then it uses its industry-changing focused drone scouting and inspection technique to detect and classify pests and diseases and to accurately estimate yields 15 times faster and with 20 times more data points than current methods. This is transformational for the entire tree crop value chain. Since the UN has estimated that humanity will need 70% more calories in the coming decades (i.e. achieve zero hunger), Aerobotics is actively contributing to how we will achieve this.

The mission of the **Phatisa Africa Agriculture Fund (AAF)**, led by CA(SA) Lize Lubbe, is to impact food and agriculture investment across Africa.

- **Impact since inception:**

- The AAF has delivered:
- o 2.6 million tonnes of food and food-related products;
 - o supported more than 9 000 permanent jobs; and
 - o helped more than 78 000 small-scale farmers and entrepreneurs in rural communities from investment to date.

On World Hunger Day (28 May 2019), SAICA staff, members of the profession, CA(SA) students and Ikusasa Student Financial Aid Scheme (ISFAP) staff packed 15 000 meals for **Rise Against Hunger**, an international hunger relief non-profit organisation that coordinates the packaging and distribution of food and

other life-changing aid to people in developing nations.

- **RAH's 2019 Impact (March to October 2019):**

- o Number of meals packed: 5 543 950
- o Number of children under six fed: 73 977
- o Number of universities students fed: 14 499
- o Number of crèches supported: 524

Watch the highlights video of the SAICA RAH packing event [here](#).



- **SAICA Enterprise Development Masisizane Fund Accounting Support Programme,**

sponsored by Old Mutual, provided accounting and back-office support to small scale farmers in rural KwaZulu-Natal and the Eastern Cape.

- **2019 Impact :**

- o 7 agricultural cooperatives
- o 8 individual small scale farmers
- o 8 jobs were created for unemployed accounting graduates

On 16 October 2019, World Food Day was celebrated around the world. ISFAP employees supported this day by helping the **Do More Foundation**, a registered NPO created by RCL Foods, to achieve its goal of making 100 000 peanut butter sandwiches for young people in our country in just one hour.

- **2019 Impact:** 1 500 sandwiches made

- **EY's Buckets of Hope food parcel drive:**

Many schools rely on feeding schemes to support their learners during the school term. But when the holidays come, no food is provided to these learners. In preparation

for the July and December holidays, EY staff contribute towards food parcels or 'Buckets of Hope' for child-headed households in the schools that EY works with.

- **2019 Impact:** 350 child-headed households

Deloitte has partnered with the **Africa Children Feeding Scheme (ACFS)**. Through payroll-giving initiatives (monetary donations), as well as guiding the organisation through

technical matters and offering operational assistance, Deloitte helps to support children from poverty-stricken homes – many of whom are orphans affected by or infected with HIV/Aids.

- **2019 Impact:** 10 000 children in 13 community centres



SDG 2 HIGHLIGHTS FOR 2019

Reaping the rewards by feeding his SDG passion


Imagine a world without serious hunger. It is hard to believe, but there is currently enough food in the world to feed everyone. And yet, every day, people go hungry. Ongoing conflict, drought and climate-change-linked disasters mean the proportion of the undernourished is unfortunately once again on the rise. Currently, one in nine people are undernourished – that is 815 million across the world, with almost four million African children alone facing food insecurity. Add that to the stunted brain capacity resulting from malnutrition in the early foundation years and it is clear why we cannot afford to turn a blind eye.

This complete travesty of justice is why **CA(SA) Sean Beutement** is on a mission

to make the UN's second Sustainable Development Goal (SDG) – that of zero hunger – a global reality by 2030 through his involvement with **Rise Against Hunger (RAH)**.

When successfully met, SDG 2 will be a world-changer, because its aim is to end current hunger while achieving food security, improved nutrition and sustainable agriculture.

That is where Rise Against Hunger comes in. Started in the United States in 1998, the international organisation co-ordinates the distribution of balanced, nutritious meals and other life-saving aid around the world. But RAH cannot end world hunger by itself, so it collaborates with other entities to achieve more together. As there is also only so much that donors can give, RAH is not only focused on food packing, but also creating sustainable solutions to complement the meals provided.



It brings together corporates, government, NGOs and individual donors and volunteers, with the combined mission to end hunger in the next 11 years. RAH is active in India, the Philippines, Malaysia and Italy, with the Africa chapter celebrating a decade this year across its branches in Gauteng, the Western Cape, Eastern Cape, and KwaZulu-Natal.

Time for a change: From corporate craziness to a life of giving back

Sean says that some of RAH's work involves 'giving the fish', while some of it is 'teaching people to fish'.

Initially, the initial food-packing aspect is how Sean got his taste for the fulfilment of this type of social entrepreneurship. While still working in the corporate world, he took part in a Mandela Day function with Rise Against Hunger, and occasionally attended their 'second Saturday' warehouse food-packing events. The sheer impact the volunteers made on the day always struck him when driving home. They were creating meals to feed 20 000 children, and having fun while doing so.

That purposeful involvement culminated in a bold move to exit the prescriptive corporate realm completely in 2014 and focus solely on entrepreneurship and giving back, despite having had a varied, extensive career across

numerous sectors across the globe. Sean attributes much of his own career success to the people who took the time to help him prosper amid the corporate craziness. When he needed a change of scenery, he also had a desire to develop others, and so committed around 25% of his time to giving back.

Even though he is a non-executive director at RAH, mainly tasked with providing the organisation's strategic oversight, his CA(SA) background means Sean often provides extra capacity supporting the financial executive through his auditing and general business acumen. While this creates a higher level of trust for RAH's donors and they achieve maximum impact for their beneficiaries, Sean's first passion remains participating in Rise Against Hunger's meal-packaging events.

It is relatively easy to give money and assets, but much more difficult to give time – which is why Sean says: 'While an hour spent giving back is an hour not billed, I believe that "doing good" is good for business and feel a moral obligation to do so. My only regret is that I didn't start sooner, as I was too busy building my career.'



MEET A FEW OF THE PROFESSION'S SDG 2 CHAMPIONS



Lize Lubbe

CA(SA), Principal: Phatisa and 2019 Top 35-under-35 Category Winner: Influence. Find out how Lize is championing this cause [here](#).



Sean Beutement

CA(SA), Founder: Augment Consulting and Non-Executive Board Member: Rise Against Hunger.



Stuart van der Veen

CA(SA) and Chief Platform Officer: Aerobotics.

Notable firm contributions made by:



GOAL 17

PARTNERSHIPS
FOR THE GOALS



GOAL OBJECTIVE



**STRENGTHEN THE MEANS
OF IMPLEMENTATION AND
REVITALISE THE GLOBAL
PARTNERSHIPS FOR
SUSTAINABLE DEVELOPMENT**

ABOUT SDG 17

Significant challenges remain when it comes to SDG 17. Official development assistance (ODA) or government aid designed to promote the economic development and welfare of developing countries is

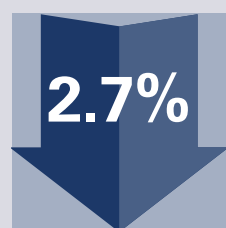
declining. Private investment flows are not well aligned with sustainable development, there continues to be a significant digital divide, and there are ongoing trade tensions.



WHY GOAL 17 MATTERS

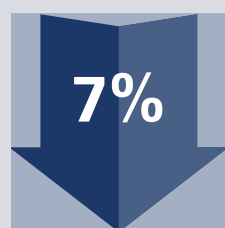
Enhanced international cooperation is needed to ensure that sufficient means of implementation exist to provide countries the opportunity to achieve SDGs. Yet despite this, **the latest statistics from the UN reveal that last year:**

Net ODA totaled
\$149 billion
DOWN



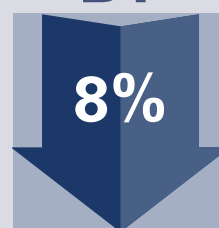
from the
previous year

Bilateral ODA to
least developed
countries (LDCs)
FELL BY



in
real-time

African
aid
FELL BY



In sub-Saharan
Africa,
**LESS
THAN**
one quarter of
national statistical
plans are fully
funded

WHY GOAL 17 IS A KEY PRIORITY FOR THE ACCOUNTANCY PROFESSION

Promoting innovative public private partnerships and influencing government policy is key **to creating large-scale solutions to achieve** the SDGs. By collaborating and discussing practical solutions pertaining to the common challenges of contemporary sustainability, we all have a role to play.

The effective **mobilisation and use of domestic resources** underscored by the principle of ownership is vital to achieving the SDGs. Managing the tax burden is an important fiscal policy, as it has economic and social implications pertaining to government spending and public financial management – specifically with regards to projects that exist to support the SDGs.



HOW THE ACCOUNTANCY PROFESSION IS HELPING*

NUMBER OF
KNOWN PROJECTS

10

key projects targeting
various partnerships

ESTIMATED NUMBER OF
BENEFICIARIES IMPACTED
IN 2019:

ALL

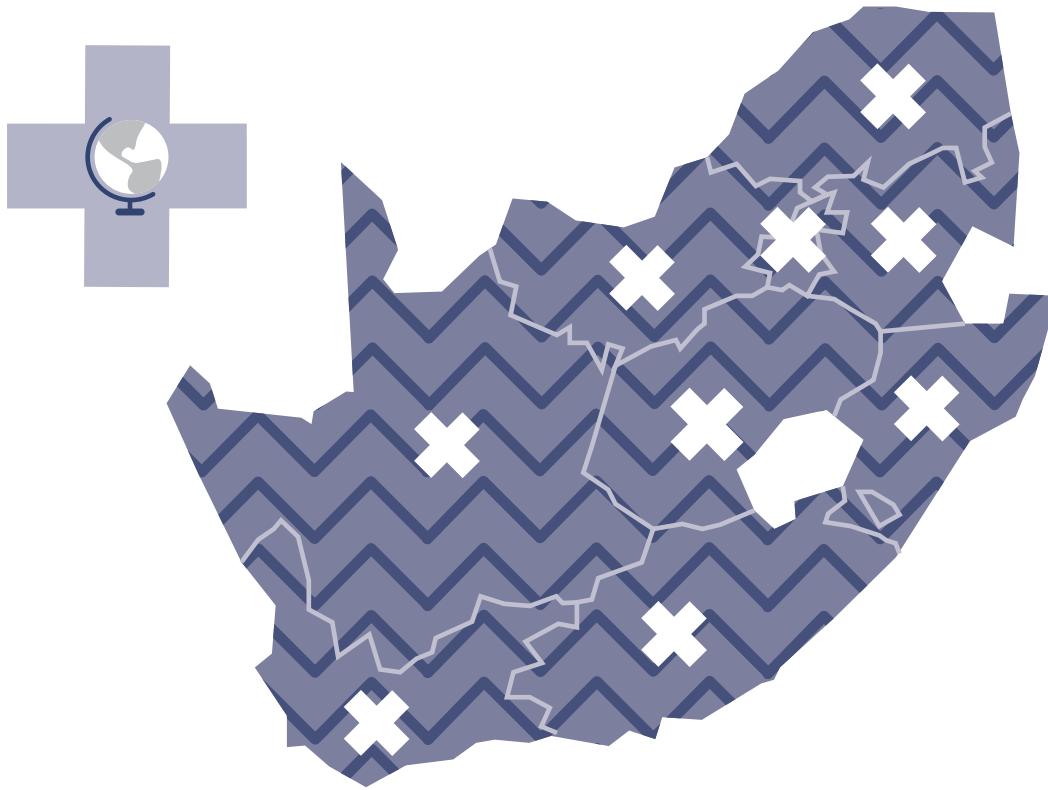
South Africans

BENEFICIARIES MOST IMPACTED BY PROJECTS

All South African citizens



WHERE THESE PROJECTS ARE FOUND



OTHER SDGS IMPACTED ON BY SDG 17 RELATED PROJECTS

<p>SDG 4: QUALITY EDUCATION</p>	<p>SDG 8: DECENT WORK AND ECONOMIC GROWTH</p>	<p>SDG 16: STRONG INSTITUTIONS</p>

* As reported by firms and members in business during the 2019 SAICA SDG survey

NOTABLE PROJECTS IN THIS SDG

Through numerous **public-private partnerships** with various government institutions – most notably National Treasury, the Department of Basic Education (DBE), the Department of Higher Education and Training (DHET), and various SETAs – the profession is actively advancing solutions to promote and enhance funding for skills development as well as to implement effective and targeted capacity-building to support South Africa's Nation Development Plan and the UN SDGs.

By having a seat on the **President's B-BBEE Empowerment Advisory Council**, the profession, through SAICA, has advanced key issues and worked tirelessly to influence Code 300, which measures initiatives intended to achieve equality in the workplace.

The **profession's public policy efforts** have been instrumental in drafting among others:

- 29 TVET college financial policies for DHET
- 41 TVET college HR policies for DHET
- the Cost of Tax Compliance Research Project
- the DPME and SARS Improvement Plan to address the simplification of the Cost of Tax Compliance for Small Business in South Africa (CTCSBSA)
- the Guidelines for Preparation of Public School Financial Statements (done in partnership with the DBE)
- The promotion, adoption and use of IFRS for SMMEs in South Africa.

Specific **tax policy and advocacy discussions** have enabled the profession to champion outcomes that benefit society,

government and business. This includes, among others, making representations to SARS, National Treasury, the Office of the Tax Ombud, Parliament and international bodies including the Global Accounting Alliance (GAA), the African Tax Administration Forum (ATAF), the Organisation for Economic Co-operation and Development (OECD) and the International Fiscal Association (IFA).

The profession is an active member of the **Paying Taxes Working Group**, which aims to address the simplification of tax compliance for small businesses in South Africa.

SAICA has also entered into **reciprocity agreements** with 14 international professional accountancy bodies to broaden and strengthen the participation of developing countries in the institutions of global governance. These agreements work towards Goal 17 by building a bridge for better business relations between South Africa and the countries in question by providing a mutual co-operation framework for the advancement of accounting knowledge, professional and intellectual development, and the interests of their respective members, and by positively contributing to the development of the global accounting profession. In addition, these agreements facilitate global mobility for members and increase the number of international locations in which members can operate.

One Young World (OYW) identifies, promotes and connects the world's most impactful young leaders to create a better world, with more responsible, more effective leadership

which is aligned to the profession's objective of societal impact. As a longstanding partner of OYW, Deloitte supported this year's **One Young World Scholarship 2019**, which enabled ten outstanding young leaders to attend the One Young World Summit in London. The scholarship was aimed at young leaders who focus on improving the education, skills, and access to opportunity for people in their communities, countries, or world at large.

Deloitte is also the lead innovation partner for **UNLEASH**, a global innovation lab, which gathers 1 000 talented young leaders annually to collaborate on solutions to meet Goal 17. Five Deloitte Africa professionals were selected to facilitate the innovation process and find solutions at the annual Unleash conference in 2019.



SDG 17 HIGHLIGHTS FOR 2019

Uniting the finance and business community to achieve the SDGs by 2030

Finance & Business2030 (also known as FinBiz2030) was launched on 2 April 2019. It is a key sustainability programme bringing leaders from around the world together to help implement the SDGs. Finance professionals from various sectors developed a plan of action for the community focused on how best to achieve the SDGs by 2030. The event was hosted by One Young World, Chartered Accountants Worldwide (CAW) and the City of London Corporation.

The steering group has identified objectives that will enable the business community to make meaningful contributions towards shaping a more inclusive and sustainable future.

Peter Estlin, Lord Mayor of the City of London, was the keynote speaker at the inaugural *Finance & Business2030* event. He said: 'Achieving the 2030 SDGs has to be a global priority. The finance and business community here in the City are uniquely positioned to play a crucial role in accomplishing this. Now, more than ever, we need innovative ideas that draw on the expertise of UK business, so it is essential that we can come together.'

'I am therefore delighted that events such as this are delivering a platform for bright young professionals from various sectors to unite and exchange ideas. My mayoral agenda, *Shaping Tomorrow's City Today*, aims to establish a sustainable plan for how the finance and business community can capitalise on opportunities and embed new technologies for the benefit of business and civil society. Implementing the plan will demand a continuous commitment and dedication of the various stakeholders involved.'

CAW Chairman Michael Izza agreed: 'The finance and business community touches every part of society in every country in the world. The United Nations has set sustainability goals to be reached by 2030. It is our duty to find ways that our community can achieve those goals. That's why we have joined with One Young World and The City of London Corporation to launch *Finance & Business2030* to find bring together our young leaders to find a collaborative way to tackle and fulfil our role in achieving those goals.'

Kate Robertson, co-founder of OYW added: 'The inaugural meeting for FinBiz2030 is potentially the start of one of the best things the OYW community has done. We had

representation from all the major UK banks, firms of accountants and businesses large and small with international delegates working across a whole range of sectors. This coming together of the brightest talent from across finance and business can only be the start of a powerful group of young leaders who will have the ability to affect policy both in government and in their workplaces.' She said it showed how both the City of London and Chartered Accountants Worldwide value and respect this young talent, and how much they expect from it.



MEET ONE OF THE PROFESSION'S SDG 17 CHAMPIONS



Lyle Malander

CA(SA), entrepreneur, Founder: Malander Advisory, Malander Placements & Malander Digital and Winner of the 2019 Top 35-under-35. Find out how Lyle is championing this cause [here](#).



Notable firm contributions made by:

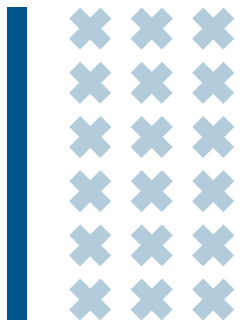


GOAL 16

PEACE, JUSTICE
AND STRONG
INSTITUTIONS



GOAL OBJECTIVE



PROMOTE PEACEFUL AND INCLUSIVE SOCIETIES FOR SUSTAINABLE DEVELOPMENT, PROVIDE ACCESS TO JUSTICE FOR ALL AND BUILD EFFECTIVE, ACCOUNTABLE AND INCLUSIVE INSTITUTIONS AT ALL LEVELS

ABOUT SDG 16

Advances in ending violence, promoting the rule of law, strengthening institutions and increasing access to justice are uneven and continue to deprive millions of their security, rights

and opportunities and undermine the delivery of public services and broader economic development. Attacks on civil society are also holding back development progress.

WHY GOAL 16 MATTERS



According to the UN, SDG 16 includes among others the commitments to fight corruption, increase transparency, tackle illicit financial flows and improve access to information. As such, the goal is critical to the entire 2030 Agenda, because corruption undermines progress on all other SDGs.

WHY GOAL 16 IS A KEY PRIORITY FOR THE ACCOUNTANCY PROFESSION

Renewed efforts are essential **to move towards the achievement** of SDG 16. From the profession's perspective, one of the key solutions that we can provide relates to the stark difference between approved and implemented budgets. That difference reflects government's ability to achieve development objectives, including delivering services to the public.

Indeed, the UN reveals that deviations between approved and actual spend during the period 2006 to 2017 in 108 countries shows that **actual spending was within 5% of the approved budget in only half of the countries**. One out of 10 countries had a deviation of more than 15%. Almost half of low-income economies showed more than 10% deviation in budget execution.

Improved **accountability and transparency** in resource governance at all levels will contribute to promoting peace and help generate income that can be reinvested in the development of communities.



In South Africa, we have **faced an impervious culture of impunity** since the mid-2000s. State institutions of accountability have faltered and corruption has undermined our democracy and destroyed our economy.

Current estimates reveal that **'State capture' has wiped out a third of South Africa's R4.9 trillion GDP**. While various accountability mechanisms are written into our Constitution, when we open the newspaper, turn on the radio or TV or browse the Internet, it is clear that the culture of accountability is currently clearly lacking in South Africa. This is underlined by the Auditor-General South Africa's 2017/18 Audit Outcomes released in June 2019. Those indicate that of the 257 observed, only 18 municipalities managed to achieve a clean audit.

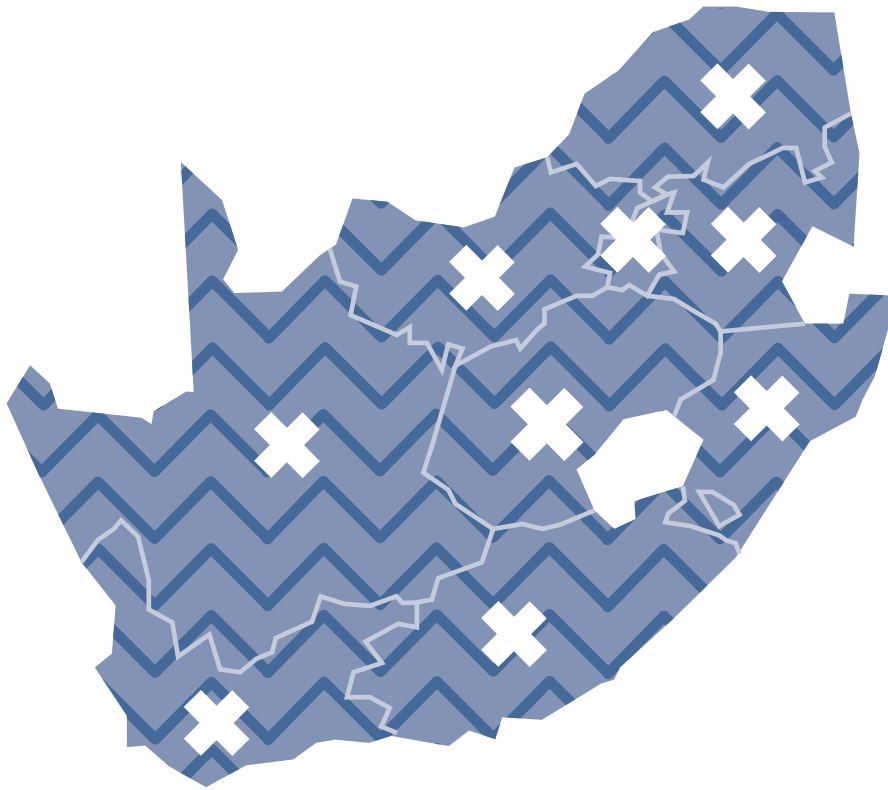


HOW THE ACCOUNTANCY PROFESSION IS HELPING*

BENEFICIARIES MOST IMPACTED BY PROJECTS

All South African citizens

WHERE THESE PROJECTS ARE FOUND



OTHER SDGS IMPACTED ON BY SDG 16 RELATED PROJECTS

SDG 17:
PARTNERSHIPS
FOR THE GOALS



* As reported by firms and members in business during the 2019 SAICA SDG survey

NOTABLE PROJECTS IN THIS SDG

In May, over 350 SAICA members volunteered to monitor the **2019 National Elections** at 1 100 voting stations around the country.

- **2019 Impact:** 1 100 voting stations

SAICA has partnered with the **Good Governance Academy (GGA)**, an initiative founded by Professor Mervyn King. The vision of the GGA is to hold at least two colloquia every year. These will gather input from national and international universities and business schools on critical governance issues, so that the best thought leadership is imparted to our educators for the benefit of the future corporate leaders of South Africa.

The GGA vision to act as a catalyst between international and South African tertiary educators in business science, falls in line with the SDGs, particularly SDG 4 and 17.

Discover more about the GGA [here](#).



Without sufficiently-trained professional accountants, governments are vulnerable to poor financial management. This leads to

corruption and poor service delivery. Through its customised **AT(SA) Public Sector Training programme**, public financial managers are being professionalised and are moving towards public sector-focused accounting and governance skills.

- **Impact since inception:**
 - o 6 000 trained public sector employees
 - o 155 public sector organisations

The training element of the CA(SA) competency framework is delivered through **SAICA accredited training offices**. It is therefore critical that the maintenance of training office standards and the quality of the training programme is actively monitored and enhanced via SAICA's accreditation criteria process to ensure that firms are following best practice to consistently produce quality trainee accountants.

- **2019 Impact:** 710 SAICA accredited training offices.



SDG 16 HIGHLIGHTS FOR 2019

SAICA members monitor the 8 May National Elections

This year, SAICA was accredited by the Independent Electoral Commission of South Africa (IEC) to provide independent election observers during the 2019 National and Provincial Elections.

SAICA observers observed the opening processes before the voting stations opened, voting processes throughout the day, as well as the closing and vote counting processes. It also deployed senior executives at the National Election Results Centre.

More than 350 members volunteered for this project, which covered approximately 1 100 voting stations throughout the country, with a large number of voting stations in Gauteng, Western Cape and KwaZulu-Natal. All members, associates and trainees who qualified to be election observers attended a compulsory one-day SAICA Observer Training session on electoral legislation and electoral processes.

Following this, SAICA released a summary report to the IEC that formed part of a preliminary conclusion on whether the elections were free and fair.



MEET A FEW OF THE PROFESSION'S SDG 16 CHAMPIONS



Hennie Meerden

CA(SA), Chief Technology Officer: Laxton Group and 2019 Top 35-under-35 Finalist. Laxton Group is a global Leader in providing cost effective, high technology Election, Identity and Self-Service solutions to governments and corporations. Laxton supplied the Biometric Voter Registration Solution ahead of the Mozambique municipal elections in October 2018. Voter registration commenced on 19 March 2018 and was completed on 17 May 2018. As a result, some 6.8 million people were registered to vote in the municipal elections.



Professor Mervyn King

Honorary member of the ICAEW, Senior Counsel and former Judge: Supreme Court of South Africa, Professor Extraordinaire: University of South Africa on Corporate Citizenship, Honorary Professor: Universities of Pretoria and Cape Town, Visiting Professor: Rhodes, Chair Emeritus: International Integrated Reporting Council (IIRC) in London and the Global Reporting Initiative in Amsterdam and a Member of the Private Sector Advisory Group on Corporate Governance: World Bank.



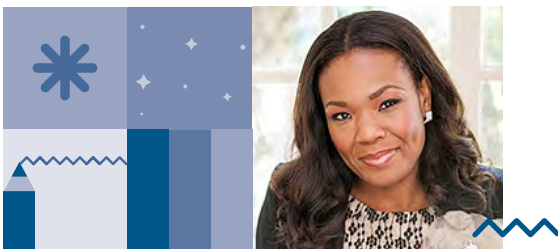
Kimi Makwetu

CA(SA) and Auditor-General of South Africa. Watch Kimi Makwetu, Professor Wiseman Nkuhlu and Professor Mervyn King speak about restoring governance and accountability [here](#).



Professor Wiseman Nkuhlu

CA(SA), Chancellor: University of Pretoria and Member of the SAICA Advisory Board.



Tsakani Maluleka

CA(SA), Deputy-Auditor General of South Africa and Chairperson: SAICA Board.

Notable firm contributions made by:



GOAL 8

DECENT WORK
AND ECONOMIC
GROWTH



GOAL OBJECTIVE



**PROMOTE SUSTAINED,
INCLUSIVE AND SUSTAINABLE
ECONOMIC GROWTH, FULL AND
PRODUCTIVE EMPLOYMENT
AND DECENT WORK FOR ALL**

ABOUT SDG 8

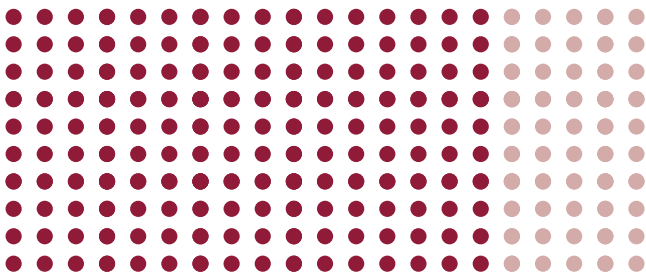
Globally, labour productivity has increased and unemployment is back to pre-financial crisis levels. However, the global economy is growing at a slower rate.

More progress is needed to increase employment opportunities (particularly for young people), reduce informal employment and the gender pay gap, and promote safe and secure working environments – thus create decent work for all.



WHY GOAL 8 MATTERS

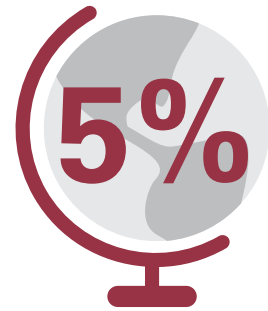
The latest statistics from the UN reveal that:



ONE FIFTH

of young people are **not** in education, employment or training

The global unemployment rate for 2018 was



Median hourly pay for **men** is

12% HIGHER

than that of **women**



The real GDP of the least developed countries (LDCs)

GREW BY 4.8%

VERSUS THE SDG TARGET of

7%



WHY GOAL 8 IS A KEY PRIORITY FOR THE ACCOUNTANCY PROFESSION

Unemployment in South Africa has reached critical levels. Indeed, by the official count, 6.7 million people are unemployed in South Africa, which is 29% of everybody who could be working.

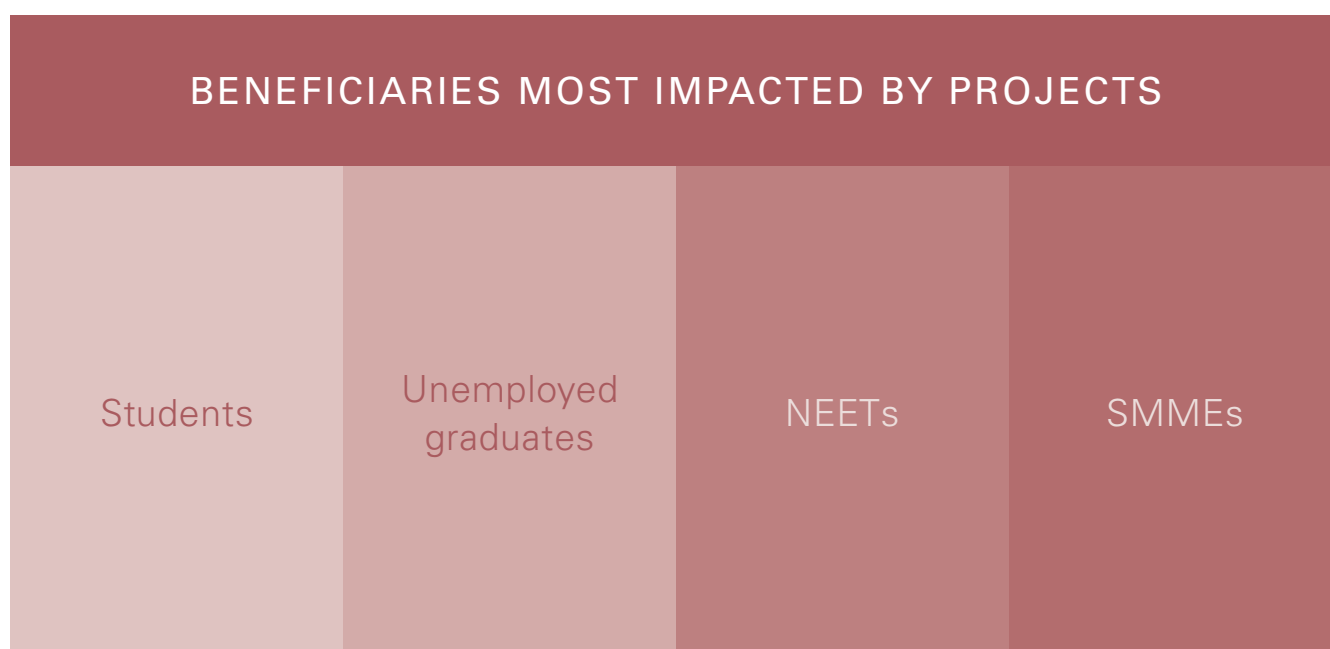
No country has a bigger unemployment problem than South Africa.

According to *The Economist's Pocket World in Figures*, South Africa's youth unemployment rate is the highest of any other country in the world. Indeed, the youth aged 15–24 years are the most vulnerable in the South African labour market, with the **unemployment rate among this age group currently standing at 55.2%.**

The past has shown that an **alarming number of young people who are detached from both the work force and education** (this 'forgotten generation' generally referred to as those being not in education, employment or training or 'NEET') in any country places overwhelming challenges on that country's ability to participate in a globally-competitive environment which requires a high skills base. This is one of the most crushing issues among the ongoing economic realities facing our country.

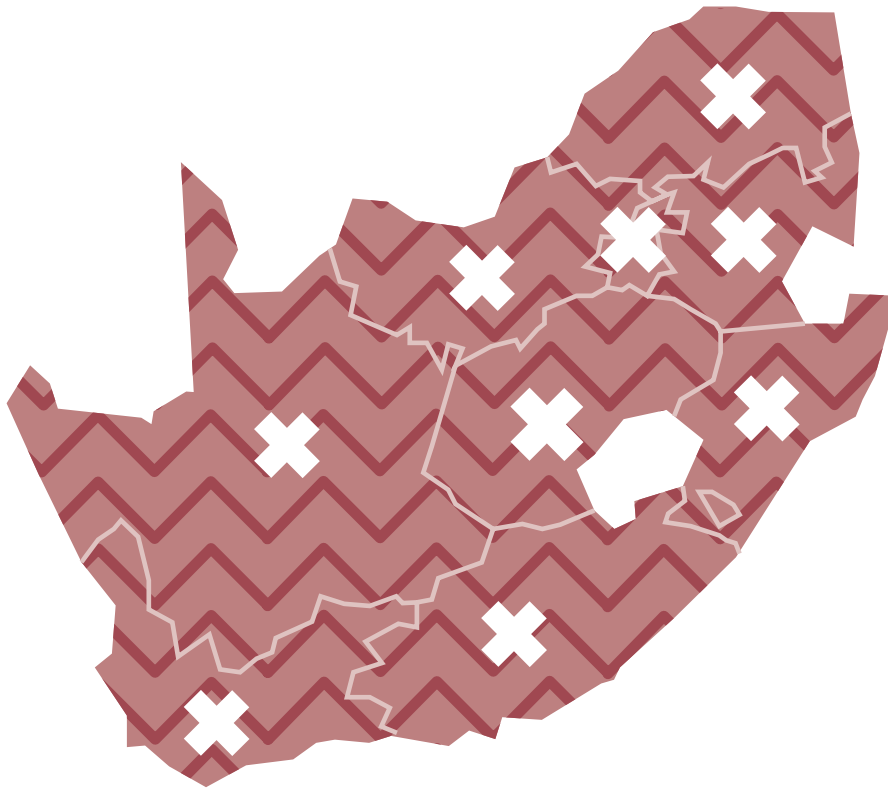


HOW THE ACCOUNTANCY PROFESSION IS HELPING*



* As reported by firms and members in business during the 2019 SAICA SDG survey

WHERE THESE PROJECTS ARE FOUND



OTHER SDGS IMPACTED ON BY SDG 8 RELATED PROJECTS

SDG 1:
NO
POVERTY

An icon representing a family, consisting of a man, a woman, and two children. The man is on the left, holding a cane. The woman is in the center, and the two children are on the right. The icon is rendered in a dark grey color.

* As reported by firms and members in business during the 2019 SAICA SDG survey

NOTABLE PROJECTS IN THIS SDG

SAICA's **AT(SA) TVET College and UoT Post-School training programmes** provide work-readiness qualifications and career advancement opportunities to students at TVET Colleges and UoTs. These AT(SA) programmes are increasing the number of youths and adults who have the relevant skills for employment and entrepreneurship.

Meanwhile, the **AT(SA) Private Sector training programme** created in conjunction with private sector training providers, provides open access for financial employees who want to upskill themselves so that they can advance their careers.

- **2019 Impact:** 150 students

SAICA Enterprise Development Flagship SMME Programme provides support (centered around financial excellence) to SMMEs so that they can play an active and sustainable role in economic transformation and job creation.

- **Impact since inception:**
 - o Over 1 000 SMMEs
 - o Over 450 jobs created by the supported SMMEs (during 2014-2019)

Funded by J.P. Morgan, SAICA Enterprise Development's, **Khulisa Ibiznis** programme supports young black SMME-owners (between 18 and 35 years old) who have a turnover of less than R10 million. The programme focuses primarily on financial excellence services for these SMMEs, so that they can play a sustainable role in economic transformation and job creation.

- **2019 Impact:**
 - o 196 SMMEs from Soweto, Thembisa and Kathorus
 - o 50 unemployed accounting graduates

In 2019, PWC's **Fasset TVET College Internship Programme** supported 19 TVET interns at various stages of their 18-month workplace experience. KPMG supported 24 interns through the same project.

Through KPMG's **entrepreneurship training programme**, 20 un- and underemployed youth between the ages of 18 and 35 residing in township and rural areas received mentorship and key skills training.

EY is committed to actively identify, develop and do business with women suppliers as an integral component of our procurement activity. Assisting suppliers in achieving their potential is a key element of EY's initiative. To that end, it has created numerous opportunities for female suppliers including:

- **WEConnect International South Africa** which identifies, educates, registers and certifies female business enterprises that are at least 51% owned, managed and controlled by one or more women.
- The **EY Entrepreneurial Winning Women** programme which identifies high-potential women entrepreneurs whose businesses show real potential to grow, and provides them with ongoing support to help accelerate their growth.
- EY has hosted **business pitch competitions** that have provided more than 120 women-owned business with the opportunity to develop and enhance their business pitches.

SDG 8 HIGHLIGHTS FOR 2019

NGOs prove their use when multiplier effects come into play

The proverb goes: 'Give a man a fish, and you feed him for a day. Teach a man to fish, and you feed him for a lifetime.' This saying has been attributed to the Chinese, the Italians, Native Americans and others. But whoever said it first, matters less than its implication: helping others to help themselves is at the heart of sustainability and also of many successful NGOs who succeed in reaching their objectives.

Stats SA's latest records show that South Africa's current unemployment rate is 27.6%, with our youth unemployment rate at an alarming 55.2%. It is of the utmost urgency that our cities and communities work towards addressing this huge challenge. At the same time, we have to develop – but even more importantly implement – plans of action on how best to achieve the SDGs by 2030. Training forms a vital part of bridging the employment gap to ensure that employable people are ready for the workplace, but notably also to ensure that entrepreneurs – those who create both their own jobs in new businesses, but also for others when successful in their undertakings – have the skills to start the multiplier effect.

As a training and mentorship non-profit company (NPC), **The Hope Factory** is passionate about empowering individuals in a sustainable way to bring change to their communities. Among others, it aims at helping to save South Africa billions of rands

by empowering people to become financially sustainable in their own businesses instead of the State carrying them financially through grants. It therefore also chips away at the problem of unemployment.

Explains Annie McWalter, CEO of The Hope Factory: 'The Hope Factory's socio-economic and skills development initiatives help to mobilise sustainable economic activity by ensuring that individuals have vital and solid foundations to successfully operate their own businesses. The multiplying effect of the standard of living, not only for that specific individual but also for their family and their communities, is large indeed. The development of a robust entrepreneurial approach is vital for any country that battles with unemployment.'

'If we picture a simple growth model looking at a multiplier effect principle, we can see that if one programme beneficiary of The Hope Factory becomes financially self-sufficient, this will lead to an increase in standards of living not just for themselves, but their family as well. If an average of three family members are dependent financially on that one individual, that would mean that all the family members now have accommodation, are able to eat, go to school etc. Applying the same principle, in 20 years' time a total of 49 people could benefit from one person successfully becoming self-sufficient. In a further 20 years, that figure jumps to 343 people who can live a better life due to a single successful participant in The Hope Factory's training and mentoring programme,' adds McWalter.

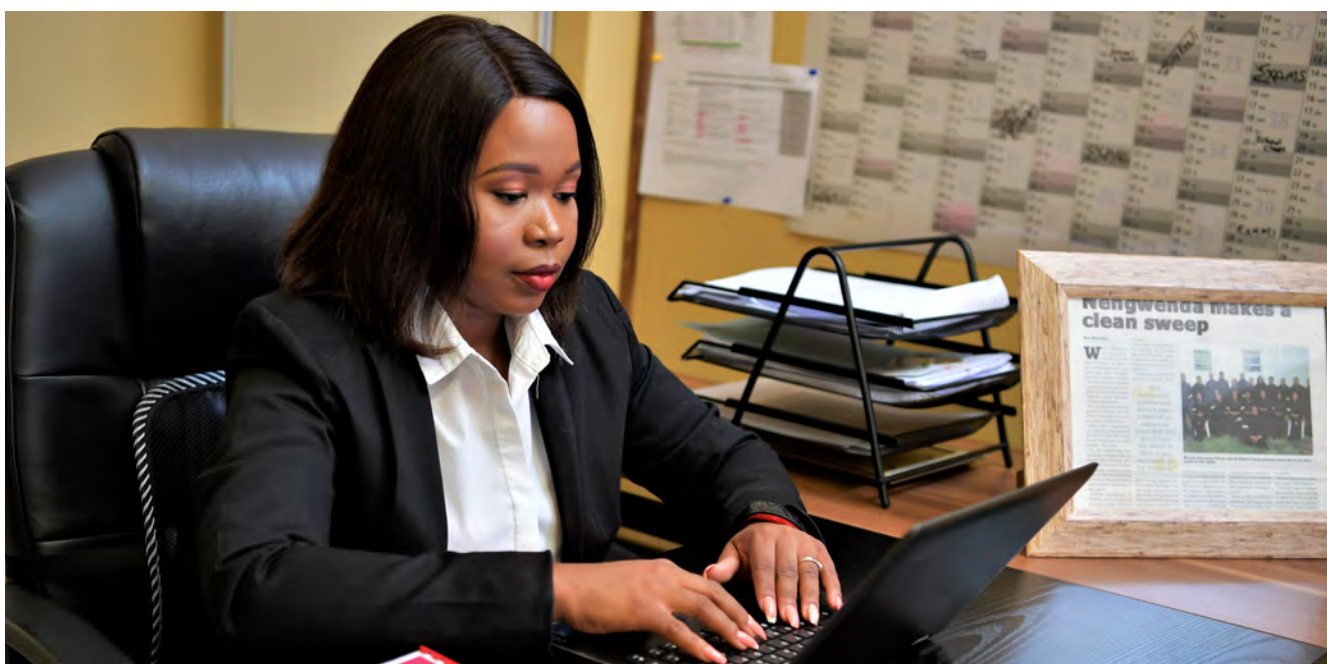
To achieve its aims, the Hope Factory partners with a number of organisations and corporates. These resources are pooled to ensure that the work to assist the programme participants is done cost-effectively. Most importantly, combined initiatives help to improve success rates and, indeed, to help as many people as possible to be 'fed' for a lifetime.

The Hope Factory – growing people, developing businesses and impacting communities

While not every family will grow at the same rate, and not every entrepreneur or gainfully employed person based on new businesses being developed will sustain the same number of people in his or her family, the theoretic numbers mentioned – based on a very conservative success rate and three dependents per person – remain a good illustration of what can be achieved.

However, there are more specific statistics that already show how The Hope Factory affects lives and starts the multiplier effect.

Looking at specific impact statistics from its 2018 programme, a full 80% of the individuals saw an improvement in their ability to meet their family's basic needs after being on the programme. No less than 95% of the individuals indicated that the programme improved their and their family's quality of life. This is a clear illustration that the programme works. If continuing its work at the current pace, in another decade the programme would have graduated 2 950 people who would have become financially self-sufficient. This is the kind of statistic that shows how teaching people to 'fish' has a very big impact in communities and also for the country.



One of the Hope Factory's beneficiaries

MEET A FEW OF THE PROFESSION'S SDG 8 CHAMPIONS



Nyasha Madavo

CA(SA), CFO: Black Umbrella and 2019 Top 35-under-35 finalist.

Black Umbrellas is an enterprise development incubation organisation that partners with the private sector, government and civil society to address the low levels of entrepreneurship and the high failure rate of 100% black-owned emerging businesses in the African continent.



Andile Khumalo

CA(SA), serial entrepreneur, CEO: The Brodkast Group and founder: I AM AN ENTREPRENEUR.

I AM A ENTREPRENUER is a national Summit designed to help entrepreneurs become better leaders of their businesses by imparting the skills they need to thrive. Find out how Andile is championing this cause [here](#).

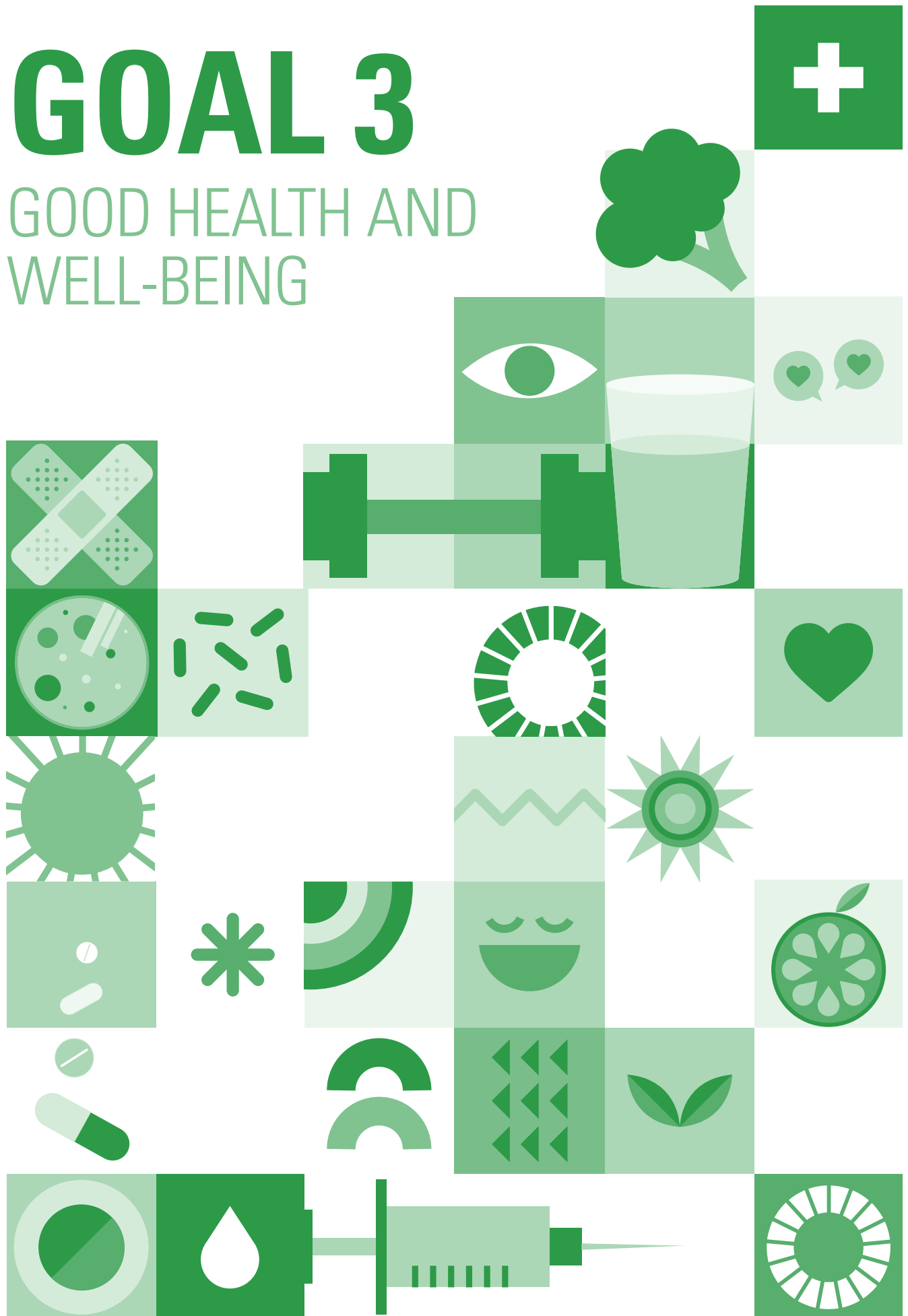


Notable firm contributions made by:

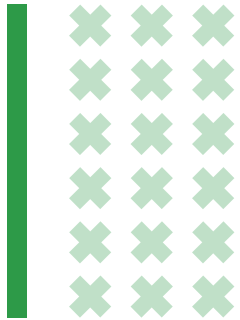


GOAL 3

GOOD HEALTH AND WELL-BEING



GOAL OBJECTIVE



ENSURE HEALTHY LIVES AND PROMOTE WELL-BEING FOR ALL AT ALL AGES

ABOUT SDG 3

Major progress has been made in improving the health of millions of people, increasing life expectancy, reducing mother and child mortality and fighting against leading communicable diseases. However, progress has stalled or is not happening fast enough with

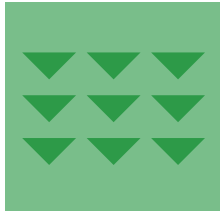
regard to addressing major diseases such as malaria and tuberculosis (TB), while at least half the global population does not have access to essential health services. Many of those who do, suffer undue financial hardship, which potentially pushes them into extreme poverty.



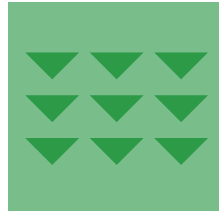
WHY GOAL 3 MATTERS

The latest statistics from the UN reveal that between 2000 and 2017:

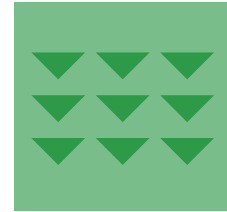
Deaths of children under the age of five years **DROPPED** from **9.8 million** to **5.4 million**



Vaccinations resulted in an **80%** **DROP** in measles death



The incidence of HIV among adults (15 to 49 years old) in sub-Saharan Africa **DECLINED** by **37%**



Yet despite many victories in this sector, progress has been uneven.

At least **half of the world's population**, many of whom suffer financially, are still **without access to essential health services**. This is worrying when you consider that: **EVERY TWO SECONDS**

someone aged 30 to 70 years **dies prematurely** from non-communicable diseases – cardiovascular disease, chronic respiratory disease, diabetes or cancer.

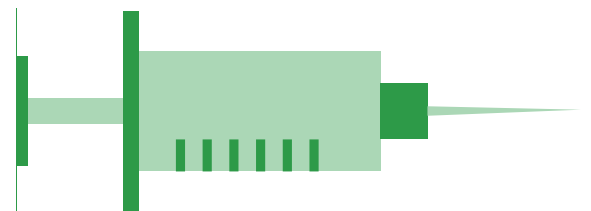
An estimated

3.5 MILLION MORE MALARIA CASES

were reported in the ten highest-burden African countries in 2017 compared to the previous year.

Despite the tuberculosis incidence rate decreasing by 21%,

10 MILLION PEOPLE DEVELOPED TB IN 2017



WHY GOAL 3 IS A KEY PRIORITY FOR THE ACCOUNTANCY PROFESSION

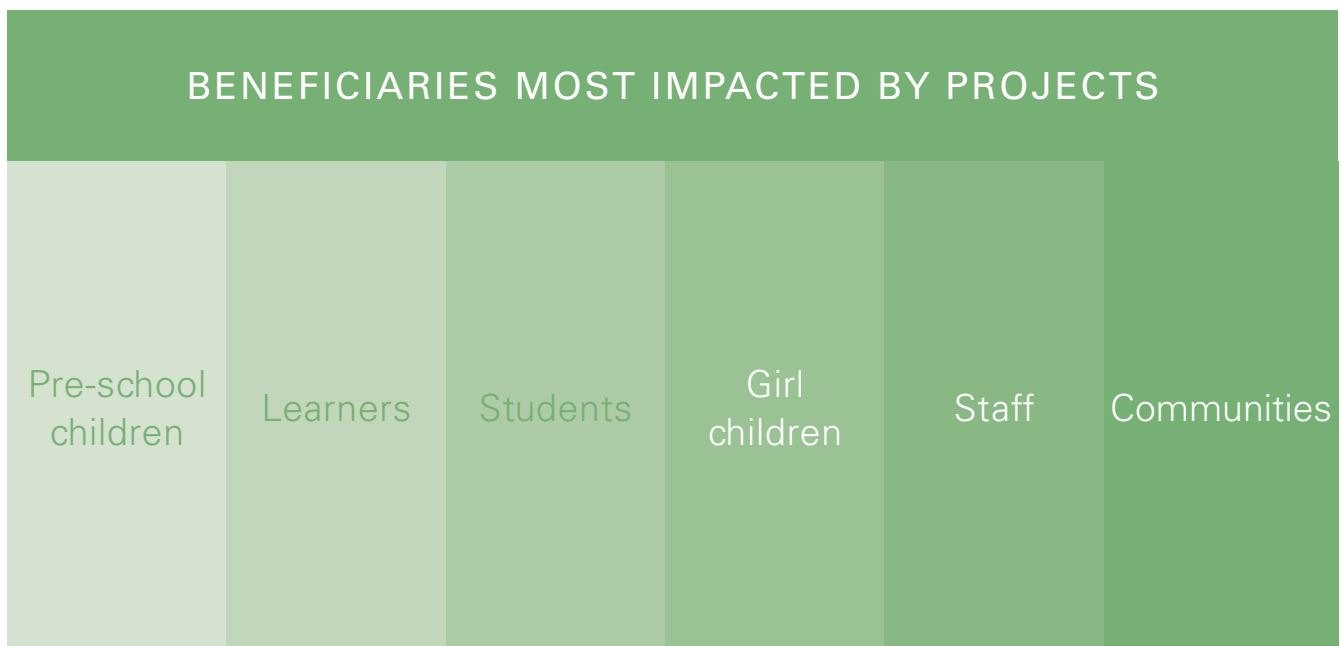
Distressing reports on **South Africa's public health** sector show that **only five out of 696 public health facilities meet the 80% 'pass mark'** set by the Department of Health.

This means **access to quality health services is almost impossible for the more than 42 million citizens** who do not have private health insurance.

- ✘ Mortality rates in low-income countries such as the African Region have a life expectancy of 62.7 years. Conditions contributing to this include diarrhoeal diseases, strokes, HIV/AIDS, TB, ischaemic heart disease, malaria, road injury, birth asphyxia and birth trauma;
- ✘ This reduced life expectancy is reflected in the fact that more than a third of children are stunted, reflecting long-term nutritional deprivation. More than one in fourteen children will die before their fifth birthday;
- ✘ Adolescent birth rates in low-income countries are eight times higher than in high income countries, and one in 41 women dies from maternal causes;
- ✘ The burden of infectious diseases, including HIV/AIDS, TB, malaria, hepatitis B, and neglected tropical diseases, is higher in low-income countries;
- ✘ Mortality rates are also negatively impacted by unsafe water, unsafe sanitation and a lack of hygiene, as well as unintentional poisoning;
- ✘ The impact of non-communicable diseases such as cancer, diabetes, and chronic respiratory diseases is also higher in low-income countries compared to high income countries.

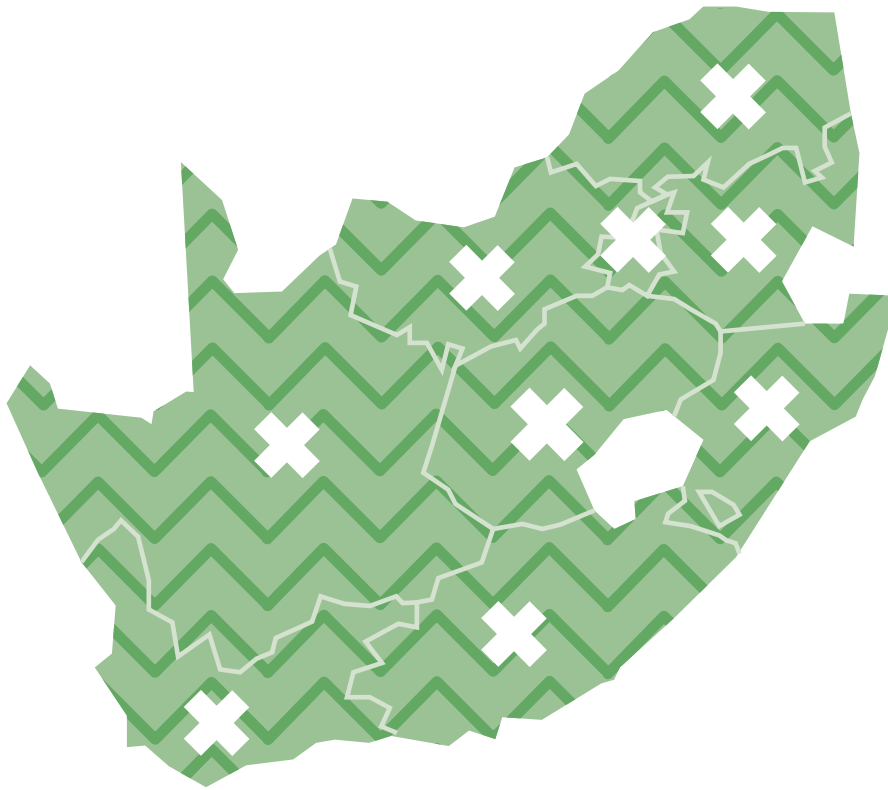


HOW THE ACCOUNTANCY PROFESSION IS HELPING*



* As reported by firms and members in business during the 2019 SAICA SDG survey

WHERE THESE PROJECTS ARE FOUND



OTHER SDGS IMPACTED ON BY SDG 3 RELATED PROJECTS



* As reported by firms and members in business during the 2019 SAICA SDG survey

NOTABLE PROJECTS IN THIS SDG

The Order of St John in South Africa, whose Receiver General is CA(SA) Jeremy Grist, has been involved in the care of 'all those who need our expertise'. St John is a leading organisation in the primary health care system. The order provides, through a caring team of dedicated volunteers and support staff, training and services in first aid, basic health and home-based care to all who are in need of expertise and resources.

Impact in the last 12 months:

St John has:

- Provided training in the areas of first aid, community health, eye care, firefighting and awareness of dread diseases. Their 115 instructors provided a total of 15 531 courses, reaching in excess of 125 000 learners;
- Provided basic eye testing through 12 eye clinics where they tested 19 308 pairs of eyes, provided 13 857 pairs of spectacles and referred 784 patients to local hospitals for further treatment;
- Provided community and home-based care: 207 paid community staff and 403 active community service volunteers provided support to 5 201 first-aid cases and community members who had little or no income;
- Provided 391 456 man-hours of duties at various events through the work of its brigade of 1 100 volunteers (657 adults and 443 youths). This was enabled through a fleet of 15 ambulances and three transport vehicles; and
- Provided funding for the creation of employment for more than 2 000 unemployed youth in the country.

Freedom of Movement, co-founded by CA(SA) Léan Boezaart, has collaborated with Springbok captain Siya Kolisi to create a unique interpretation of the iconic **South African 'Vellie'**. Each pair sold contributes towards the levelling and grassing of the Mbekweni Youth Centre's rugby field in Paarl. The Mbekweni initiative offers the youth of surrounding communities a safe place to nurture their talents and empower themselves through physical activity.

During Youth Month, EY hosted an **annual toiletry drive** among staff across South Africa to support its NextGen learners as well as female learners at the NextGen schools.

- **2019 Impact:** 190 learners

PwC's **Be Well, Work Well programme** covers the pillars of emotional, mental, physically, financial and spiritual wellbeing. ICAS forms part of PwC's Employee Assistance Programme (EAP) and offers a range of confidential services to their employees and their families. They provide professional advice on family matters, stress management, substance abuse, relationships, trauma, HIV/Aids and more.

- **2019 Impact:** 5 600 staff and their families



SDG 3 HIGHLIGHTS FOR 2019

CA(SA)'s PhD addresses core issues in South Africa's private health care system

After completing his CA(SA) qualification, **Gideon Botha** pushed on to expand his technical capabilities through the completion of two postgraduate degrees while also applying his skills and talents to address core issues in South Africa's private healthcare system.

His PhD titled 'Developing a framework for price tariffs in the costing structures of South African private hospitals' will be completed by December 2019. The aim of his PhD is to recommend a unit costing model and reimbursement model combination that can be used to determine price tariffs in private hospitals in South Africa.

It will offer a framework for the implementation of National Health Insurance: 'I am using my technical skills for the improvement of others by pursuing a PhD that is expressly aimed at making a valuable contribution to the health care system in South Africa and making private health care more affordable and accessible to more people,' says Gideon.

'I believe that my PhD will not only have great significance for private health care in South Africa, but will also make a valuable contribution to our country's troubled health care system. It addresses the concerns raised by the Competition Commission and

the Department of Health regarding the high cost of private health care by recommending a unit costing and reimbursement model combination that could be used to determine price tariffs in private hospitals,' says Gideon.

'The value of the recommended unit costing and reimbursement model combination lies in the fact that it enables hospitals to calculate an accurate unit cost for a hospital procedure or an episode of care, and then further provides the mechanism to set a price tariff for the given procedure or episode of care. In so doing, it provides more transparency and understanding about how price tariffs are determined for private hospital procedures, and it enables private hospitals to implement process improvements based on an improved understanding of the different resource usages that apply to the unit cost of treating a patient.'

Recently, Gideon became the 2019 Top 35-under-35 Simplifying Your Success Award Winner and a Top 4 finalist for the BHF Titanium Young Achiever Award that celebrates young professionals who have made a notable impact in the healthcare industry.



MEET A FEW OF THE PROFESSION'S SDG 3 CHAMPIONS



Léan Boezaart

CA(SA), Co-founder: Freedom of Movement and 2019 Top 35-under-35 Category Winner: Develop. Find out how Léan is championing this cause [here](#).



Jeremy Grist

CA(SA) and Receiver General: St John South Africa. Find out how Jeremy is championing this cause [here](#).



Gideon Botha

CA(SA), Senior Financial Manager: Nedbank Group and 2019 Top 35-under-35 Simplifying Your Success Award Winner. Find out how Gideon is championing this cause [here](#).



Fulufhelo Siphuma

CA(SA), audit manager, fitness motivator and trainer. Listen to her 702 interview [here](#).



Notable firm contributions made by:



GOAL 6

CLEAN WATER AND SANITATION



GOAL OBJECTIVE



ABOUT SDG 6

Water scarcity affects more than 405 million people around the world. This alarming figure is projected to increase with the rise of global temperatures as a consequence of climate change.

In 2011, 41 countries experienced water stress; ten of which are close to depleting their supply of

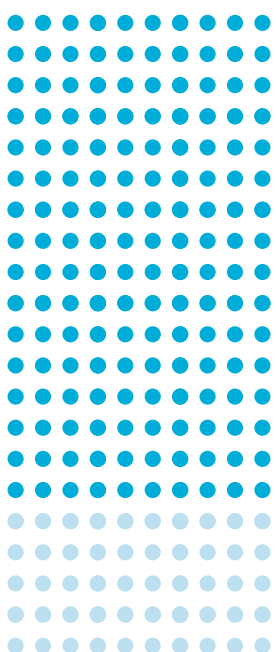
renewable freshwater and must now rely on non-conventional sources.

Increasing drought and desertification is already exacerbating these trends. By 2050, it is projected that at least one in four people will be affected by recurring and prolonged water shortages.

- 1 NO POVERTY
- 2 ZERO HUNGER
- 3 GOOD HEALTH AND WELL-BEING
- 4 QUALITY EDUCATION
- 5 GENDER EQUALITY
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- 7 AFFORDABLE AND CLEAN ENERGY
- 8 DECENT WORK AND ECONOMIC GROWTH
- 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
- 10 REDUCED INEQUALITIES
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- 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
- 13 CLIMATE ACTION
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- 17 PARTNERSHIPS FOR THE GOALS

WHY GOAL 6 MATTERS

According to the latest UN statistics:



663 MILLION

people worldwide currently **do not have access to clean drinking water** and each year this crisis kills more people than war, AIDS and famine combined

2 BILLION

people live in countries **experiencing high water stress**

700 MILLION

people **could be displaced** by intense water scarcity by 2030

785 MILLION

people remain **without basic drinking water services**



2 OUT OF 5

people worldwide do not have a **basic handwashing facility with soap and water** at home

1 IN 4

healthcare facilities around the world **lack basic drinking water services**



WHY GOAL 6 IS A KEY PRIORITY FOR THE ACCOUNTANCY PROFESSION

To date, **only 64% of local households have access to a reliable source of water.** That leaves three million South Africans without access to a basic water supply and 14 million without access to safe sanitation.

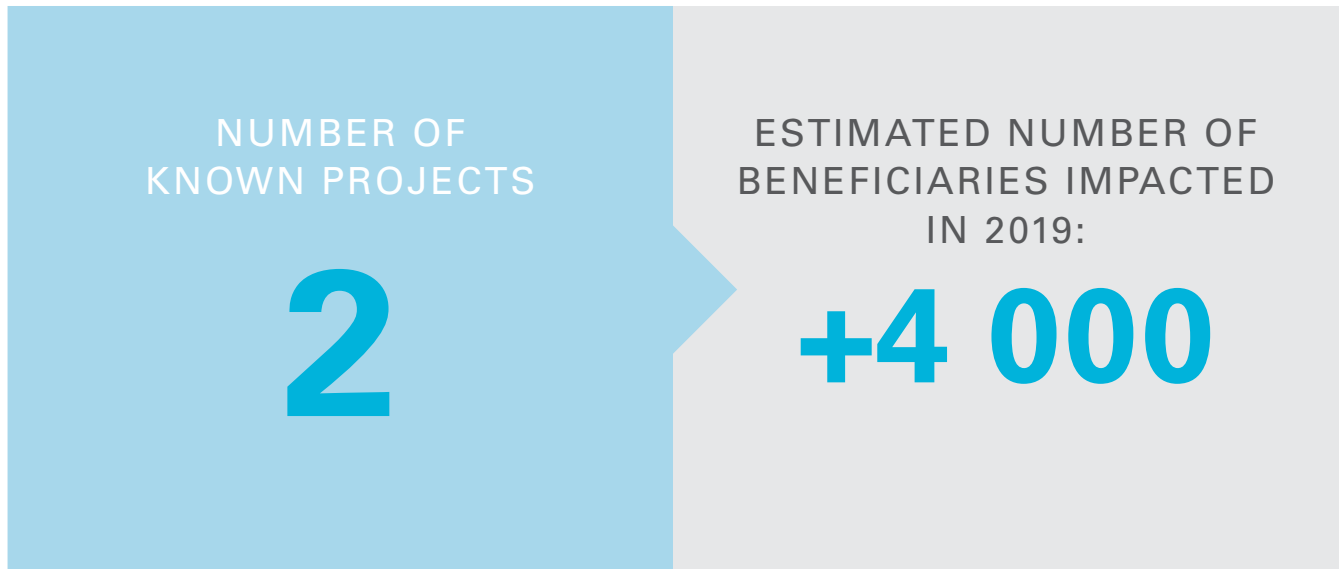
Over the next 11 years, this **situation will escalate** further as South Africa's demand for water is expected to outstrip supply. The draft National Water and Sanitation Master Plan illustrates that, unless there is a complete mind shift about the true value of water and a R899 billion investment into the sector over the next decade, **South Africa will run out of water by 2030.**

While numerous, the key areas of concern regarding South Africa's looming water crisis are that:

- ✘ South Africa's average domestic water consumption is 237 litres a person a day, above the world average of 173 litres a person a day.
- ✘ Almost 35% of municipal wastage is as a direct result of leaks and damaged pipes.
- ✘ Poor upkeep in water treatment facilities has resulted in:
 - o 56% of waste-water treatment works being in poor or critical condition;
 - o 44% of water treatment works being in poor or critical condition; and
 - o 11% being dysfunctional.
- ✘ South Africa has lost 50% of its 'water factory' wetlands.
- ✘ Water in rivers, dams, estuaries and lakes are becoming increasingly polluted.



HOW THE ACCOUNTANCY PROFESSION IS HELPING*



WHERE THESE PROJECTS ARE FOUND



OTHER SDGS IMPACTED ON BY SDG 6 RELATED PROJECTS

SDG 3:
GOOD HEALTH
AND
WELL-BEING

A blue-bordered box containing the text "SDG 3: GOOD HEALTH AND WELL-BEING" and a grey icon of a heartbeat line with a heart symbol.

* As reported by firms and members in business during the 2019 SAICA SDG survey

NOTABLE PROJECTS IN THIS SDG

Any meeting held at SAICA’s head office in Illovo contributes to this SDG, as the bottled water available during meetings is supplied by **Generosity Water South Africa**. For every bottle of water Generosity sells, two people receive clean water for a month. Every case sold supplies two people with clean water for a year.

- **2019 Impact:** 4 000 people supported with clean water for a year



MEET ONE OF THE PROFESSION’S SDG 6 CHAMPIONS



Notable firm contributions made by:



Thembelihle Mbatha

CA(SA), Chief Financial Officer: Inkomati-Usuthu Catchment Management Agency and 2019 Top 35-under-35 Finalist.

The vision of the Inkomati-Usuthu Catchment Management Area (IUCMA) is to supply sufficient, equitable and quality water resources for all in the Inkomati-Usuthu Water Management Area. The mission of the IUCMA is to efficiently manage water resources by empowering our stakeholders in our quest to contribute towards transformation by promoting equal access to water and protecting our environment. Find out how Thembelihle is championing this cause [here](#).



GOAL OBJECTIVE



**ENSURE ACCESS TO
AFFORDABLE, RELIABLE,
SUSTAINABLE AND
MODERN ENERGY FOR
ALL**

ABOUT SDG 7

Globally, energy efficiency continues to improve and renewable energy is making gains in the electricity sector. Electricity has begun to become more accessible in the poorest countries. Despite this

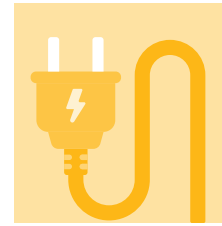
progress, some 800 million people remain without electricity, while access to clean cooking fuels and technologies need dedicated attention.

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- 17 PARTNERSHIPS FOR THE GOALS

WHY GOAL 7 MATTERS

According to the latest from the UN:

87% of the **840 MILLION** people living **without electricity** live in rural areas



ONLY 17.5%

of total final energy consumption comes from **renewable energy**

3 BILLION people **lack clean cooking fuels and technology**

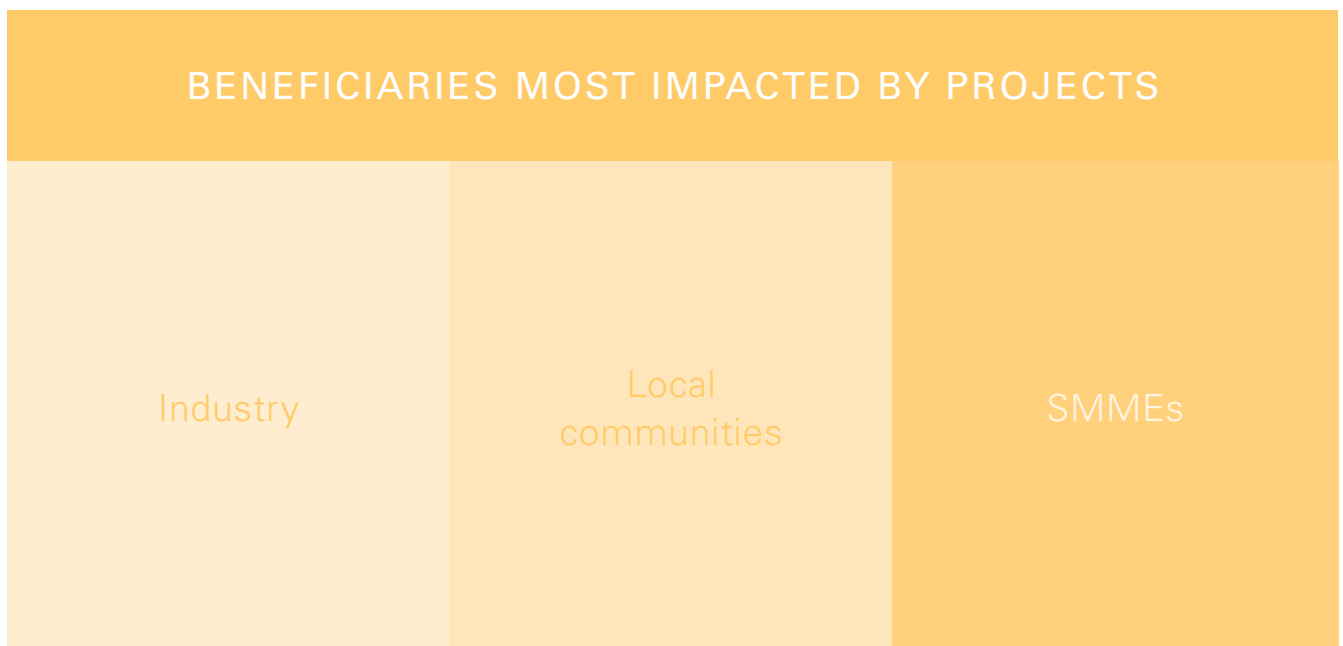


WHY GOAL 7 IS A KEY PRIORITY FOR THE ACCOUNTANCY PROFESSION

South Africa's location, geography and size **provide opportunities for the exploitation of renewable energy resources**, yet despite this our country's commitment to renewable energy remains woefully low. This is especially worrying in regards to the fact that South Africa is facing an ever-growing crisis in its electricity system because of an unreliable supply, rapidly increasing costs, delays in the construction of Medupi and Kusile, and large scale load shedding. All of which is seriously damaging and constraining our local economy.



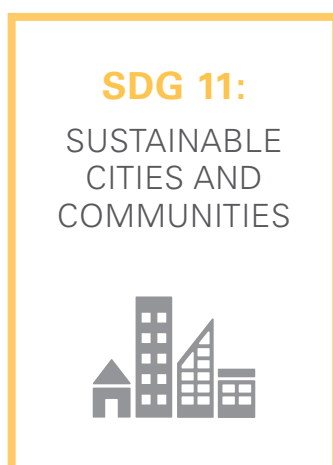
HOW THE ACCOUNTANCY PROFESSION IS HELPING*



WHERE THESE PROJECTS ARE FOUND



OTHER SDGS IMPACTED ON BY SDG 7 RELATED PROJECTS



* As reported by firms and members in business during the 2019 SAICA SDG survey

NOTABLE PROJECTS IN THIS SDG

The SAICA Enterprise Development Avon and Dedisa project’s bespoke **Énegro Programme** develops black energy consultants and professionals with the aim of supporting South Africa’s energy sector and finding new energy solutions. This is an enterprise development programme ultimately aimed at growing SMMEs for potential supply chain integration.

- **2019 Impact:** 15 SMMEs



MEET A FEW OF THE PROFESSION’S SDG 7 CHAMPIONS



Mpho Mookapele

CA(SA), CFO & Acting CEO: Energy and Water SETA and 2019 Top 35-under-35 Overall Winner. The Energy & Water Sector Education Training Authority (EWSETA) is a skills development authority serving the energy and water sectors. Find out how Mpho is championing this cause [here](#).



Julian Johnson

CA(SA), CEO & CFO: BioTherm Energy and 2019 Top 35-under-35 Finalist. BioTherm Energy is an Independent Power Producer (IPP) with nearly 400 MW of wind and solar projects in construction in South Africa and Kenya. Backed by the world’s leading emerging markets investor Actis, BioTherm Energy is investing in wind and solar projects across the African continent. Find out how Julian is championing this cause [here](#).

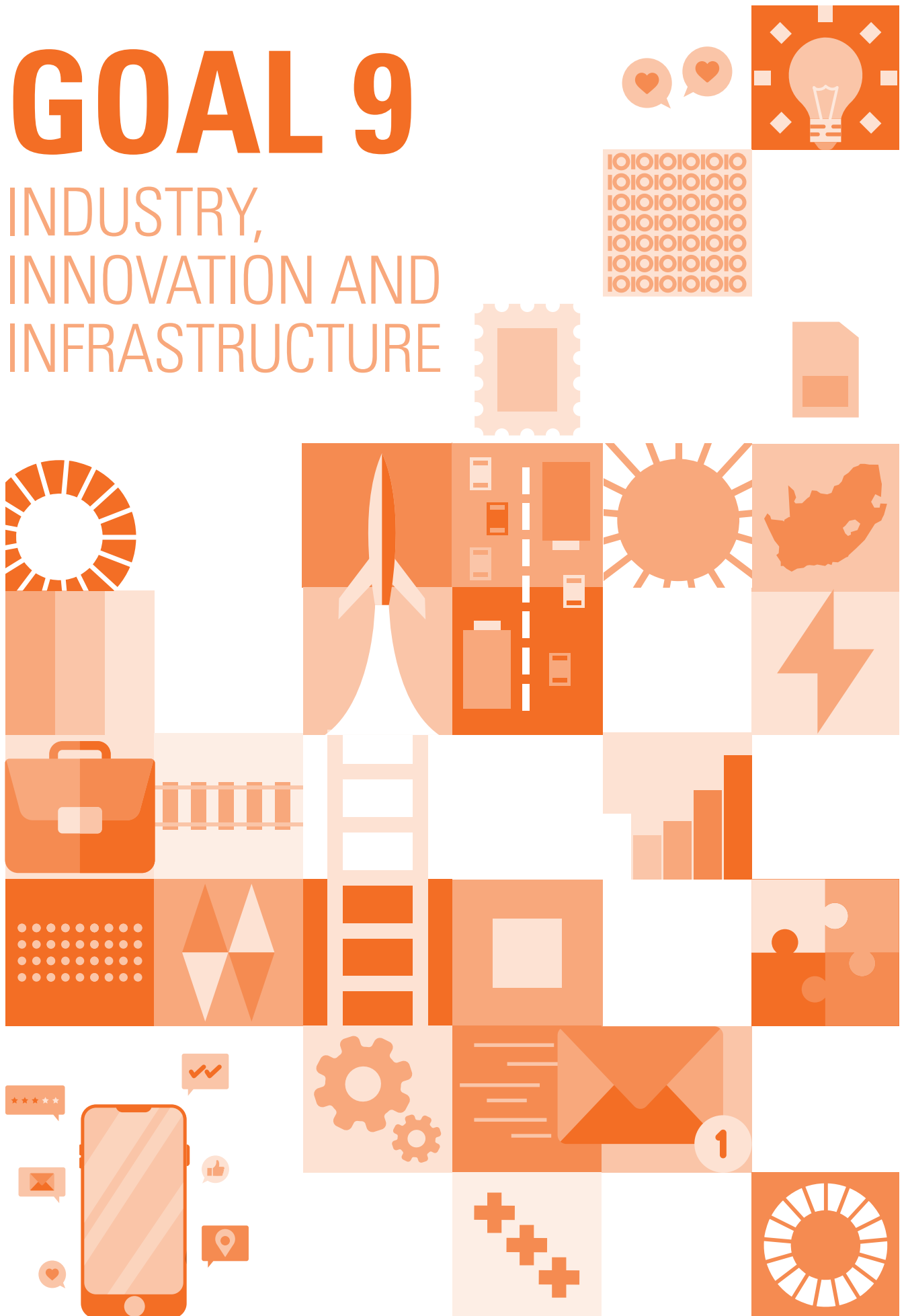


Notable firm contributions made by:



GOAL 9

INDUSTRY,
INNOVATION AND
INFRASTRUCTURE



GOAL OBJECTIVE



**BUILD RESILIENT
INFRASTRUCTURE, PROMOTE
INCLUSIVE AND SUSTAINABLE
INDUSTRIALISATION AND
FOSTER INNOVATION**

ABOUT SDG 9

While financing for economic infrastructure has increased in developing countries and impressive progress has been made in mobile connectivity, countries that are lagging behind – in particular the

least developed countries (LDCs) – face serious challenges in doubling the manufacturing industry’s share of GDP by 2030, and investment in scientific research and innovation remains below the global average.

WHY GOAL 9 MATTERS

The UN's latest progress report on this goal reveals that:



With a manufacturing value-added of **\$114 PER CAPITA (VERSUS \$4 938)**, industrialisation in the LDCs **is too slow to meet the 2030 agenda target**

90% of people **live within range** of a third generation (3G) or higher quality mobile network, **yet not everyone can afford to use it**



MEDIUM-HIGH AND HIGH-TECH SECTORS

account for **45%** of the global value-adding manufacturing, but the share for sub-Saharan Africa is only **15%**



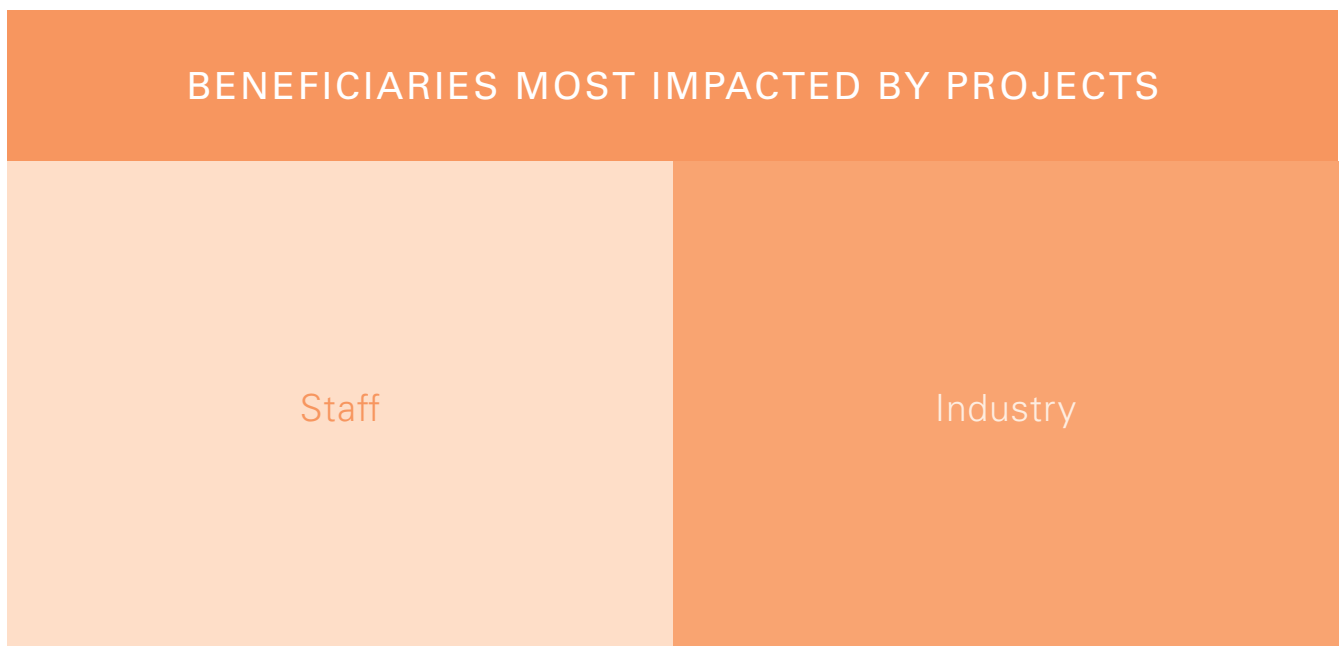
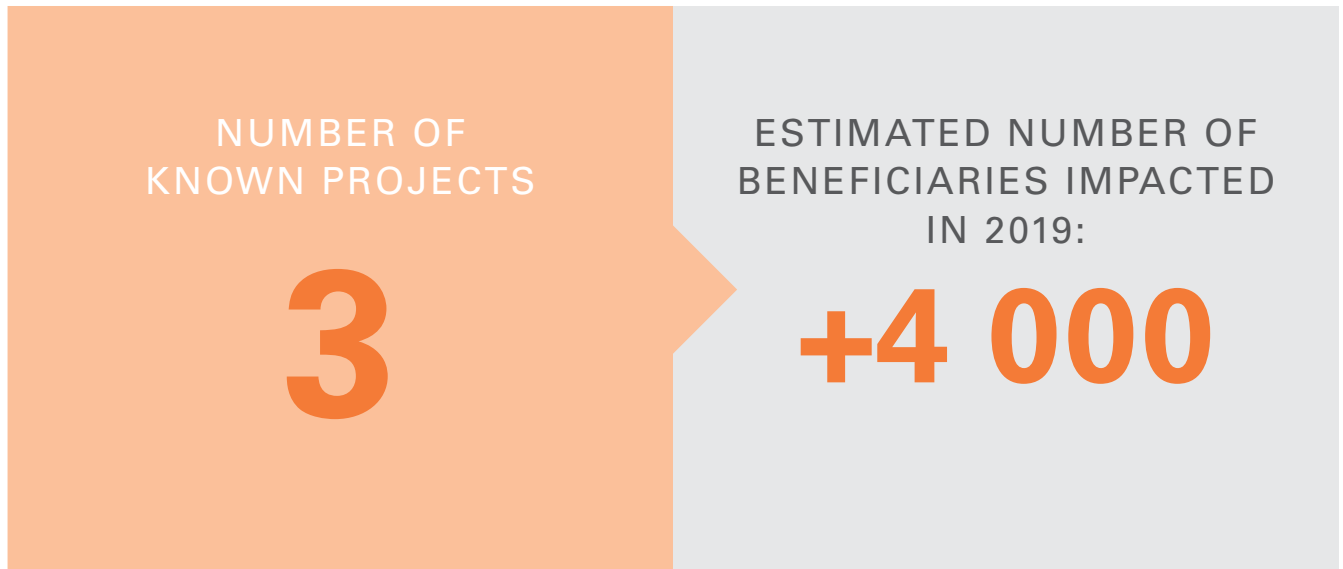
WHY GOAL 9 IS A KEY PRIORITY FOR THE ACCOUNTANCY PROFESSION

South Africa's progress on the targets for SDG 9 has been uneven. For example:

- ✘ While 3G networks have achieved almost universal coverage, the **affordability of mobile data remains 'anti-poor' and 'lacking in transparency'**.
- ✘ This inequality does not only mean that consumers are **locked out of the tools and resources** which come with affordable internet access, **it also limits the options available to small businesses** when it comes to marketing to their customers.
- ✘ Access to fixed broadband is **a luxury that much of the population cannot access** due to connections not being available where they live along with prohibitive prices.
- ✘ South Africa's outdated rail infrastructure, the high port costs and freight delivery shift from rail to road that have **placed significant strain on our road systems are also hampering businesses – particularly small businesses** – from growing.



HOW THE ACCOUNTANCY PROFESSION IS HELPING*



* As reported by firms and members in business during the 2019 SAICA SDG survey

WHERE THESE PROJECTS ARE FOUND



OTHER SDGS IMPACTED ON BY SDG 9 RELATED PROJECTS

SDG 11:
SUSTAINABLE
CITIES AND
COMMUNITIES

A simple grey icon representing a city skyline with several buildings of varying heights.

* As reported by firms and members in business during the 2019 SAICA SDG survey

NOTABLE PROJECTS IN THIS SDG

The **new Deloitte offices** in Johannesburg and Cape Town are designed with the most stringent international sustainability protocols in mind. This move boasts environmental innovation that exceeds the current South African standard.

Once complete, these building will have a minimum LEED Silver rating, as they have gone through the practice of designing, constructing and operating buildings to maximise occupant health and productivity, use fewer resources, reduce waste and negative environmental impacts, and decrease life cycle costs.

- **2019 Impact:** Over 4 000 staff members

Significantly increasing access to information and communications technology is a vital part of the targets for Goal 9. By being a key facilitator in government's **Operation Phakisa Basic Education Lab**, Deloitte has helped to design feasible, cost-effective and scalable solutions that government can use to leverage information and communication technology (ICT) in South African schools.



MEET ONE OF THE PROFESSION'S SDG 9 CHAMPIONS



Luyanda Gidini

CA(SA), Acting CFO: Metropolitan Trading Company (MTC) and 2019 Top 35-under-35 Finalist.

MTC is a Broadband Network company offering wholesale data services to public and private entities, as well as to retail and incidental services on behalf of the City of Johannesburg. The company bridges the digital divide for an inclusive and connected Johannesburg by:

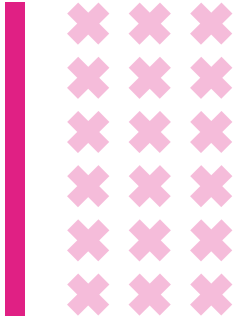
- Reducing the cost of telecommunications;
- Enabling service delivery, through connectivity for pro-poor development; and
- Improving economic competitiveness and ease of doing business in Johannesburg.

Notable firm contributions made by:

Deloitte.



GOAL OBJECTIVE



REDUCE INEQUALITY WITHIN AND AMONG COUNTRIES

ABOUT SDG 10

Inequality within and among nations continues to be a significant concern despite progress in and efforts at narrowing disparities of opportunity, income and power.

Income inequality continues to rise

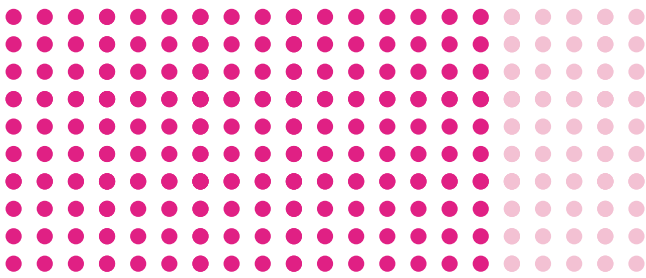
in many parts of the world, even as the bottom 40% of the population in many countries experiences positive growth rates. Greater emphasis needs to be placed on reducing inequalities in income as well as those based on other factors.



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WHY GOAL 10 MATTERS

The UN reveals that:



In 2016, **22%** of global income went to the top 1%, whereas only **10%** of the income was earned by the bottom 50%

Economic inequality is driven largely by the **UNEQUAL OWNERSHIP OF CAPITAL.**

Since 1980, very large transfers of public to private wealth occurred in nearly all countries. The global wealth share of the top 1% was

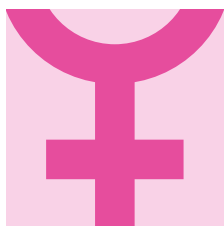
33%
in 2016

Under **'BUSINESS AS USUAL'**, the percentage earned by the top 1% of global wealth will reach **39%** by 2050

Women spend, on average,

TWICE AS MUCH

time on unpaid housework as **men**



Women have **as much access** to financial services as men in only **60%** of **countries assessed**, and to land ownership in only

42% of the **countries assessed**

WHY GOAL 10 IS A KEY PRIORITY FOR THE ACCOUNTANCY PROFESSION

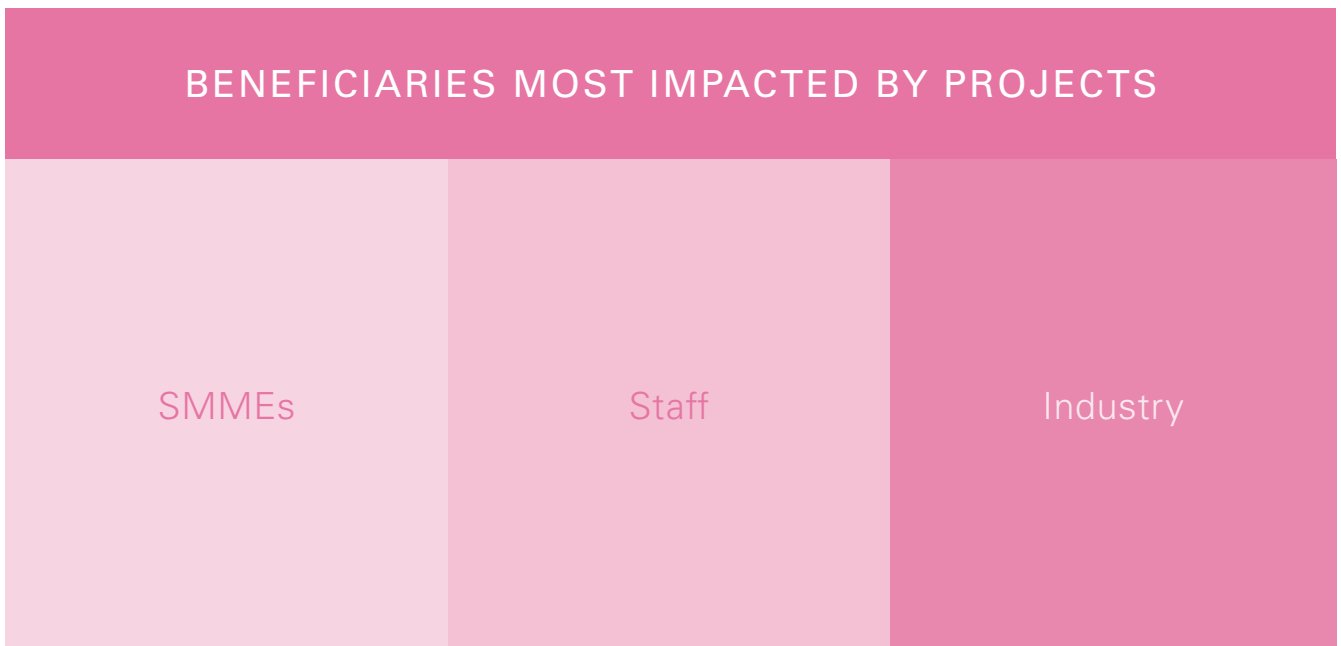
According to the 2018 World Inequality Report, **South Africa is one of the most unequal countries in the world** in relation to income. This is due to the historical deep-rooted economic, social and political exclusions of Apartheid that created structural bottlenecks in addressing poverty, inequality and unemployment. This weakens the impact of progress achieved in social sectors like education, health, and housing.

South Africa's position among the most unequal countries in the world is manifested among others by the following:

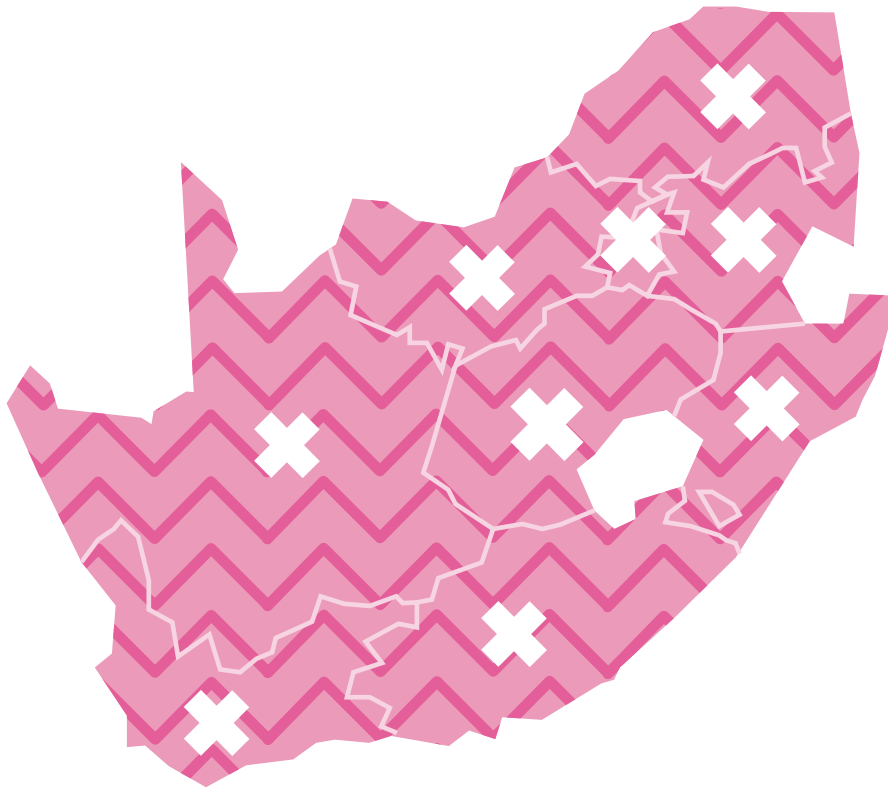
- ✘ The **sharp divide in the quality of education** between rich and poor makes social mobility among the marginalised population very difficult.
- ✘ **High levels of poverty** and unemployment among black Africans and Coloureds, particularly among the youth, is a large challenge for social cohesion within society.
- ✘ The **vulnerability of women** to violence, especially gender-based violence, is eclipsing the remarkable progress achieved in political empowerment by women globally.
- ✘ The **11% of urban dwellers** who live in informal settlements have poor access to electricity, piped water and basic sanitation services.
- ✘ The **South African economy** is capital intensive, highly concentrated, and monopolistic and oligopolistic in structure.
- ✘ The marginal **tax rates** for the top income earners **declined from 44% in 1990 to 41% in 2015** coupled with high levels of illicit financial flows.
- ✘ The **labour share** of national income, which **declined from 55% in 1998 to 48% in 2008**, steadily **rose from 2009 to 54% in 2018** thanks to the improved industrial, taxation and labour market policies.



HOW THE ACCOUNTANCY PROFESSION IS HELPING*



WHERE THESE PROJECTS ARE FOUND



OTHER SDGS IMPACTED ON BY SDG 10 RELATED PROJECTS

SDG 5:
GENDER
EQUALITY

The icon for SDG 5, Gender Equality, is a grey female symbol (a circle with a vertical line and a horizontal line) with an equals sign inside the circle, and a male symbol (a circle with an arrow) positioned to the right of the female symbol.

*As reported by firms and members in business during the 2019 SAICA SDG survey



NOTABLE PROJECTS IN THIS SDG

Deloitte's **Skills Development Programme for Persons with Disabilities** is a Business Administration learnership for learners with disabilities at NQF level 3. This programme provides recipients with a better chance at employment and being part of the country's workforce.

- **2019 Impact:** 149 students

The Hope Factory has partnered with **Transnet Pipelines SOC** to provide an **SMME development programme** aimed at empowering and enabling entrepreneurs with disability.

- **2019 Impact:**
 - o 5 SMMEs in Gauteng
 - o 5 SMMEs in KZN

As a professional association, the **Association for the Advancement of Black Accountants of South Africa (ABASA)** unites accountants and aspiring accountants to promote and facilitate the identification and creation of opportunities that provide advancement for black accounting professionals. Through various programmes and activities, the association seeks to redress the inequalities of the past.



SDG 10 HIGHLIGHTS FOR 2019

Supporting inspirational entrepreneurs with disability

In 2019, the Hope Factory and SAICA Enterprise Development again partnered with Transnet Pipelines SOC to provide SMME development support for small Black Businesses owned and run by people with disabilities. The 10 SMMEs from a range of different industries have been selected from Johannesburg and KwaZulu-Natal and supporting inspirational entrepreneurs with disabilities.

This is the second programme of its kind: the previous one ran in 2016/2017. Its purpose is to strengthen the small businesses to become 'funder ready'. Through finance coaching, accounting and back office support, The

Hope Factory aims to influence the financial behaviour of the beneficiaries so that they can have the up-to-date accounts and better financial management practices that will help them attract future funding.

Says Kitumetsi Ntombela, ED Specialist: 'As a division of Transnet, Transnet Pipelines is proud to be partnering with The Hope Factory and SAICA Enterprise Development once again to participate in a project focusing on business owners living with disabilities. This includes Transnet's vision of providing support to SMMEs that will play a critical role in driving our economy forward by creating jobs and alleviating poverty. We look forward to seeing the positive impact on these SMMEs and know their journey will be very rewarding.'

Impactful training and development

Although this programme is largely be focused on financial excellence, there are also impactful and necessary elements of business skills and leadership skills training, which includes SETA-accredited courses.

'The 10 SMMEs have commenced with the first development intervention of financial coaching. These sessions are crucial in making sure that our beneficiaries are empowered and in the best position to make sound business and operational decisions. It is great to see the excitement, energy and passion from the beneficiaries about this programme and the excitement from our SAICA CA(SA)

Small Accounting Practice partners who are engaging with the SMMEs,' says Mandisi Nombembe, Project Manager at The Hope Factory.

The Hope Factory has successfully implemented this type of intervention since 2012 with the average results over the last three years of:

- 25% increase net profit of the SMMEs;
- 29.6% increase in net asset value of the SMMEs; and
- a total of 375 new jobs created.



MEET ONE OF THE PROFESSION'S SDG 10 CHAMPIONS



Rabia Nana

CA(SA), Audit Manager: BDO South Africa Inc and Founder: The Rabia Foundation.

The Rabia Foundation is a NPO aimed at aiding orphaned and underprivileged children. Its campaigns include:

- Tutor initiatives for high school kids
- Community upliftment programmes
- Fun/days and feeding schemes at orphanages.

Find out how Rabia is championing this cause [here](#).



Notable firm contributions made by:



Deloitte.

10 REDUCED INEQUALITIES



GOAL 11

SUSTAINABLE CITIES
AND COMMUNITIES



GOAL OBJECTIVE



ABOUT SDG 11

Globally, urban areas are expanding at a faster rate than their populations. Between 2000 and 2014, areas occupied by cities grew 1.28 times faster than their populations.

Making cities sustainable means creating career and business

opportunities, safe and affordable housing, and building resilient societies and economies. It involves investment in public transport, creating green public spaces, and improving urban planning and management in participatory and inclusive ways.

- 1 NO POVERTY
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WHY GOAL 11 MATTERS

The latest UN snapshot reveals that:

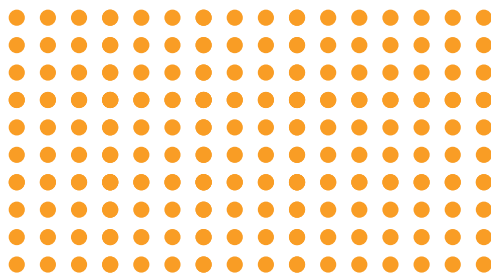
1 IN 4

urban residents **live in** slum-like conditions



ONLY HALF

(53%) of urban residents have convenient **access to public transport** (defined as living within 500m walking distance of a bus stop and within 1 000m of a railway and/or ferry terminal)



150 COUNTRIES

have developed **national urban plans**, but almost half of them are still in the implementation phase

WHY GOAL 11 IS A KEY PRIORITY FOR THE ACCOUNTANCY PROFESSION

South Africa is urbanising rapidly: **63% of South Africans** are already living in urban areas and the statistics suggest this number **will rise to 71%** by 2030. Yet despite this:

- ✘ South Africa faces a **massive urban housing crisis**. To eradicate the urban housing backlog and provide homes to cater for the increasing demand, an estimated 460 000 housing units must be built every year for the next decade.
- ✘ Although major steps have been taken to improve the public transport system in major urban, peri-urban and rural areas where most of the population reside, **transport remains woefully under-provided**.
- ✘ High concentrations of people, buildings and infrastructure increase the population's exposure to natural disasters, safety issues, climate change and variability. **Reducing urban risk is critical to achieving sustainable urban growth.**



HOW THE ACCOUNTANCY PROFESSION IS HELPING*



WHERE THESE PROJECTS ARE FOUND



*As reported by firms and members in business during the 2019 SAICA, SDG survey

NOTABLE PROJECTS IN THIS SDG

Solidarity provides interest-free bridging capital for the erection of a low-cost housing scheme in the town of Orania, Northern Cape, to the value of R35 million. There is a huge housing shortage in this town. The scheme will provide housing for 100 families. The project itself has provided about 30 new job opportunities.

- **2019 Impact:** 100 families



SDG 11 HIGHLIGHTS FOR 2019

SAICA assists Government with Eskom's restructuring

In July 2019, the SAICA Board agreed to a request from the Minister of Public Enterprises, Pravin Gordhan, and the Minister of Finance, Tito Mboweni, for SAICA to assist Government with the **restructuring of its Eskom business** through the establishment of the office of the Chief Restructuring Officer. SAICA will put together a team of specialists lead by SAICA's CEO, Freeman Nomvalo.

The SAICA Board agreed to the request, based on the importance to South Africa and its economy to avoid a possible downgrade at Eskom, which is likely to result in a sovereign downgrade if the Eskom restructuring is not urgently guided by responsible leadership.

The Board members of SAICA have agreed to assist Government in the following manner:

- SAICA is to assist government with a programme aimed at reorganising the operational and funding structures of Eskom for the purpose of making it profitable while at the same time meeting the country's energy needs;
- This project will be part of SAICA's Nation Building initiative;
- For this purpose, a team of appropriately qualified resources will be sourced by SAICA from its membership base and elsewhere as appropriate;
- The project will be led by the SAICA CEO, who will spend some of his time on this project that is currently estimated to conclude within a period of six months; and
- The resources that SAICA secures will be funded by the Department of Public Enterprises and the National Treasury.



GOAL 12

RESPONSIBLE
CONSUMPTION
AND PRODUCTION



GOAL OBJECTIVE



ABOUT SDG 12

Achieving economic growth and sustainable development requires that we urgently reduce our ecological footprint by changing the way we produce and consume goods and resources. Agriculture is the biggest user of water worldwide, and irrigation now claims close to 70% of all freshwater for human use.

The efficient management of our shared natural resources and the way we dispose of toxic waste and pollutants, are important targets to achieve this goal. Encouraging industries, businesses and

consumers to recycle and reduce waste is equally important, as is supporting developing countries to move towards more sustainable patterns of consumption by 2030.

A large share of the world population is still consuming far too little to meet even their basic needs. Halving the per capita global food waste at retailer and consumer levels is also important to create more efficient production and supply chains. This will help with food security, and shift us towards a more resource-efficient economy.

WHY GOAL 12 MATTERS

According to the latest statistics from the UN:



THE GLOBAL MATERIAL FOOTPRINT

is rapidly **growing**, and **outpacing** population and **economic growth**

Developed countries use

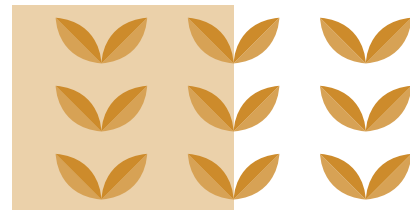
ONE-FIFTH

of the **natural resources** to produce the same amount of economic output as developing countries

Nearly

100 COUNTRIES

are **actively adopting policies** and **measures** to **promote sustainable consumption and production**



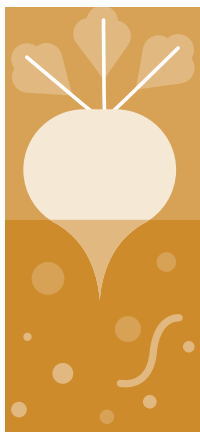
The **per capita material footprint** in high-income countries is

60% HIGHER

than in upper-middle countries, and more than

13 TIMES

the level of low-income countries



WHY GOAL 12 IS A KEY PRIORITY FOR THE ACCOUNTANCY PROFESSION

South Africa is committed to improving sustainability through recycling programmes and substituting scarce materials with materials that are more freely available. However, **there is a need to develop policies and legislation** to ensure that, as a country, we implement strategies **that reduce our environmental footprint.**

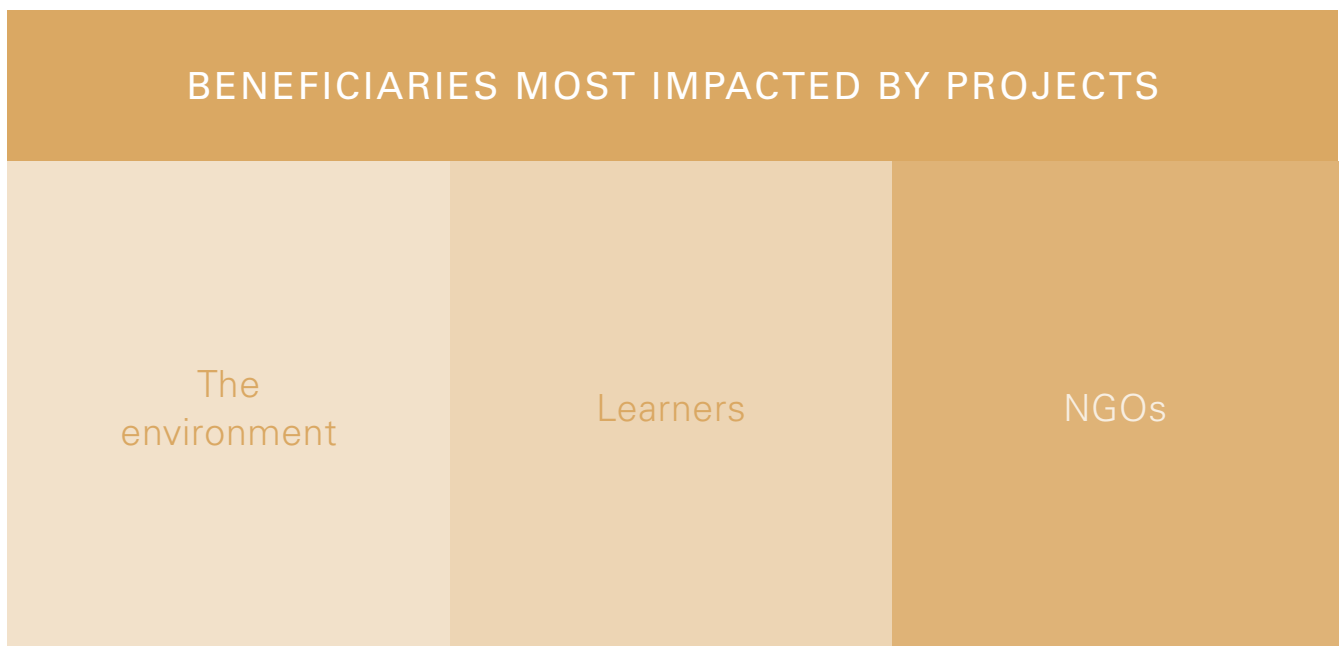
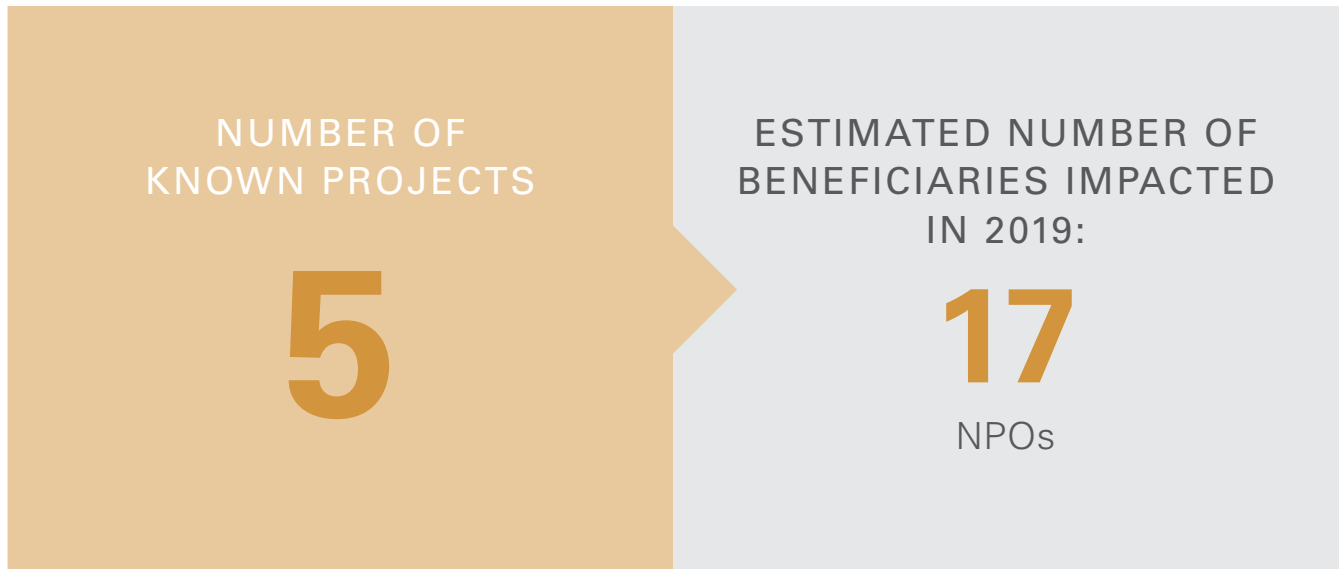
If properly conceived and implemented, resource recovery (e.g. recycling, composting), **can reduce the financial impact of waste collection and disposal services.** For example, the separation of recyclable materials (such as paper, glass, metals, and plastics) at source of generation leads to a reduction in the quantities of waste that local governments otherwise have to transport and dispose of at a landfill site.

In economically developing countries, **the mixed municipal waste stream typically contains in the order of 20% to 30% (by weight) of potentially recyclable inorganic materials.** As the economic status of a particular country improves, consumption patterns change, and an increase can be expected in the percentage of recyclable materials in the waste.

Thus, savings in disposal costs **may be available in the future if additional quantities of recyclable materials are recovered and marketed.** In addition, the segregation and processing of the organic matter in waste can make a sizeable contribution to the reduction of quantities requiring ultimate disposal at a landfill site, since organic matter typically constitutes 50% to 60% of the residential waste stream.



HOW THE ACCOUNTANCY PROFESSION IS HELPING*





* As reported by firms and members in business during the 2019 SAICA SDG survey

WHERE THESE PROJECTS ARE FOUND



OTHER SDGS IMPACTED ON BY SDG 12 RELATED PROJECTS

<p>SDG 14:</p> <p>LIFE BELOW WATER</p> 	<p>SDG 15:</p> <p>LIFE ON LAND</p> 
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* As reported by firms and members in business during the 2019 SAICA SDG survey

NOTABLE PROJECTS IN THIS SDG

Through **PVP Triptis GmbH**, a German manufacturer developing and manufacturing products made of rubber granules and polyurethane, CA(SA) Max Madelung helps to recycle 30 000 tonnes of end-of-life car and truck tyres a year and to use them for sport, construction, load securement and playground areas.

- **2019 Impact:** 17 NPOs supported

The SAICA Facilities Management Services division implemented a supportive measure

to **reduce the amount of water used in the bathroom sinks**. The newly-installed water-saving devices have reduced the flow of running water, saving the hand-washing water from five litres per minute to half a litre per minute. This drastic reduction illustrates the division's active engagement in addressing sustainability and driving environmental awareness.



SDG 12 HIGHLIGHTS FOR 2019

From trash to cash: CA cleans up with new approach to socially responsible consumerism

The rise of socially responsible consumerism makes it clearer now than ever before that humanity needs to reduce our ecological footprint by changing the way we produce, consume and dispose of goods and resources.

But can you take socially responsible consumerism and turn it into a business?

Naomi Ledoux, a working mom from PE with a CA(SA) background has done just that.

By putting a positive spin on the situation with her 'waste to most-wanted' business, **MyAfricanMum**, Naomi has engaged with communities in the Eastern Cape to collect wrappers of sweets, cool drinks, biscuits and

chocolates, and upcycle them into bespoke, handcrafted handbags and journal covers. Launched in 2016, MyAfricanMum's main collection is so popular that there was a three-month waiting list for items in the collection.

MyAfricanMum also contributes to SDGs 5 and 8 (gender equality and decent work and employment respectively), by employing a handful of previously unemployed stay-at-home moms for the production of these covetable products.

Naomi admits that the beginnings of MyAfricanMum's story came down to circumstances, merged with her OCD: when her family relocated from the small seaside village of Kidd's Beach to PE, she did not want their housekeeper to be unemployed, and so MyAfricanMum was born.

Though they only perfected their workmanship

mid-2018, response to their first collection 'Unwrapping Sweet Conversation' was so phenomenal that a further three crafters were added to their team. They work from home to earn extra income, while the 'collecting' team is now effectively the whole community: some of whom had never recycled before. But Naomi's personal favourite recyclers are 'the little people': some dads get into trouble with them for tearing wrappers. The wrapper supplies prove the flavour of the month in the resulting handbags, which could be silvery-green Peppermint Crisp-strong or white-and-blue Marie biscuits-designed.

As a stay-at-home mum herself, Naomi says the project is also empowering, as each crafter

manages her own time and they show further initiative by teaching others.

It is also rewarding working on something creative. The team has been told that the handbags are 'works of art'. Naomi does the basic design, but the wrapper selection is completely left to the crafters and the bags 'become their own'. They also steer away from custom orders, because special requests for certain wrappers have led the team to spending days trying to find them, when the aim is to use the recycled wrappers at hand.



MEET ONE OF THE PROFESSION'S SDG 12 CHAMPIONS



Naomi Ledoux

CA(SA) and Founder: MyAfricanMum.



GOAL OBJECTIVE



TAKE URGENT ACTION TO COMBAT CLIMATE CHANGE AND ITS IMPACTS

ABOUT SDG 13

Climate change is increasing the frequency and intensity of extreme weather events such as heat waves, droughts, floods and tropical cyclones. It aggravates water management problems, reduces agricultural production and food security, increases health risks, damages critical infrastructure and interrupts the provision of basic services such as water and sanitation, education, energy and transport.

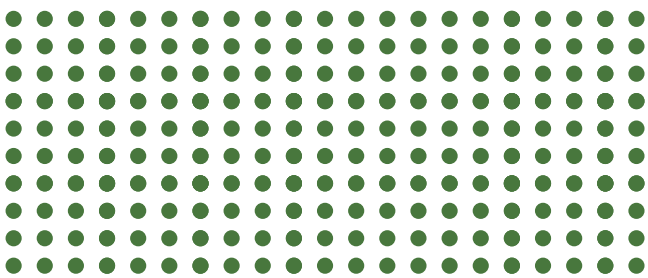
With rising greenhouse gas emissions, climate change is occurring at rates much faster than anticipated and its effects are felt worldwide. While there are positive steps in terms of the climate finance flows and the development of nationally determined contributions, more ambitious plans and accelerated action is needed on mitigation and adaptation. Access to finance and strengthened capacities need to be scaled up at a much faster rate, particularly for LCDs and small island developing states.



- 1 NO POVERTY
- 2 ZERO HUNGER
- 3 GOOD HEALTH AND WELL-BEING
- 4 QUALITY EDUCATION
- 5 GENDER EQUALITY
- 6 CLEAN WATER AND SANITATION
- 7 AFFORDABLE AND CLEAN ENERGY
- 8 DECENT WORK AND ECONOMIC GROWTH
- 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
- 10 REDUCED INEQUALITIES
- 11 SUSTAINABLE CITIES AND COMMUNITIES
- 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
- 13 CLIMATE ACTION
- 14 LIFE BELOW WATER
- 15 LIFE ON LAND
- 16 PEACE, JUSTICE AND STRONG INSTITUTIONS
- 17 PARTNERSHIPS FOR THE GOALS

WHY GOAL 13 MATTERS

The UN reveals that:

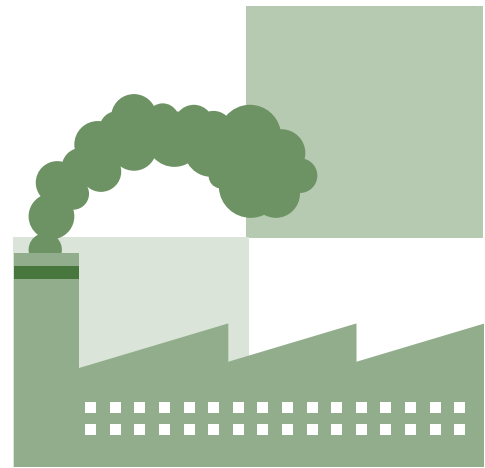


785 MILLION

people in the world, or **one in nine**, lack access to water. According to a report by the World Economic Forum, the **water crisis** is the number 4 global risk in terms of impact to society

NOW MORE THAN EVER,

increasing greenhouse gas (GHG) emissions are driving climate change. In 2017, greenhouse gas concentrations reached new heights, with globally averaged mole fractions of CO₂ at 405.5 parts per million (ppm), up from 400.1 ppm in 2015, and at 146% of pre-industrial levels. Moving towards 2030 emission objectives compatible with the 2°C and 1.5°C pathways requires a peak or turning point to be reached as soon as possible, followed by rapid reductions



During 1998 and 2017, **direct economic losses from climate-related disasters** were estimated at almost **\$3 TRILLION**. **Climate-related and geophysical disasters** claimed an estimated **1.3 MILLION LIVES**

WHY GOAL 13 IS A KEY PRIORITY FOR THE ACCOUNTANCY PROFESSION

Like many other developing countries, **South Africa is especially vulnerable to the impact of climate change.** As such, we have to balance the acceleration of economic growth and transformation with the sustainable use of environmental resources to respond to climate change.

According to the Department of Water Affairs' national water resource strategy, **water is the primary medium through which the impact of climate change is being felt in South Africa.** Increases in climate variability and climatic extremes are impacting our water quality and availability through changes in rainfall patterns, with more-intense storms, floods and droughts, changes in soil moisture and runoff, and the effects of increasing evaporation and changing temperatures on aquatic systems. South Africa has been experiencing a serious drought since 2015, with associated crop losses, water restrictions, and impacts on food and water security.

In addition, curbing climate change and responding to the unavoidable impacts of GHG emissions both timeously and continuously, requires 'substantial and sustained reductions in greenhouse gas emissions which, together with adaptation, can limit climate change risks.' **Climate change action presents a clear path towards the shared aim of a healthier, more prosperous and more secure future.**



HOW THE ACCOUNTANCY PROFESSION IS HELPING*

NUMBER OF
KNOWN PROJECTS

6

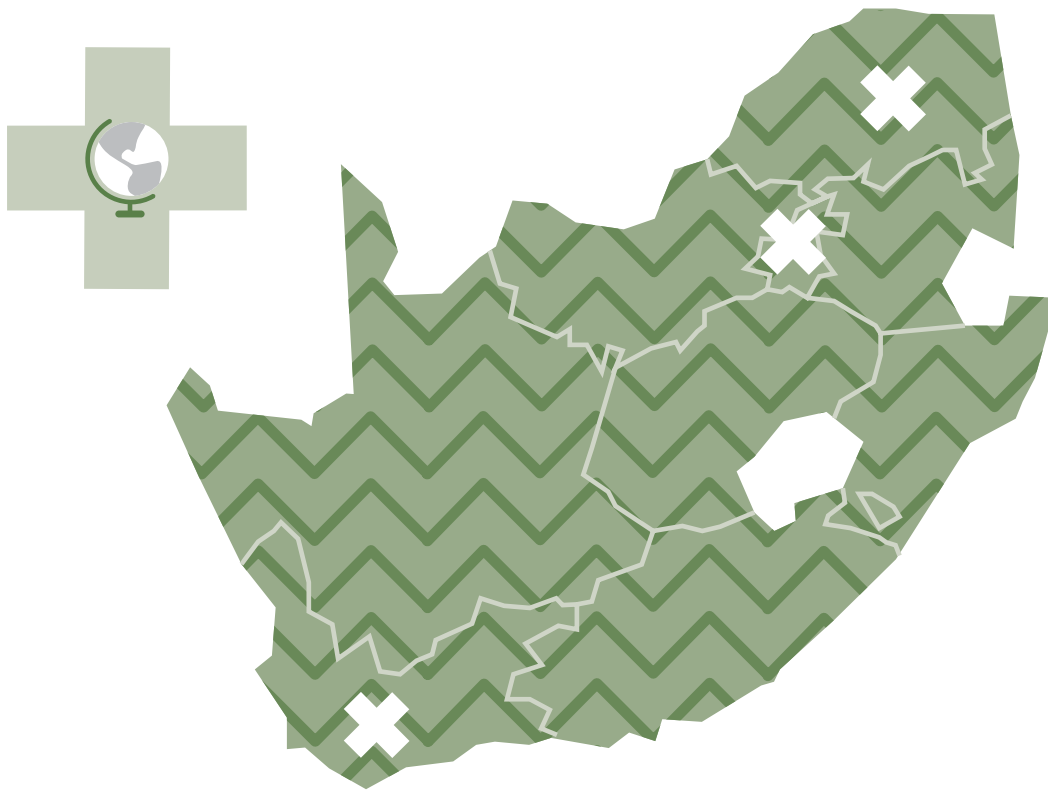
BENEFICIARIES MOST IMPACTED BY PROJECTS

The environment



Industry

* As reported by firms and members in business during the 2019 SAICA SDG survey

WHERE THESE PROJECTS ARE FOUND



OTHER SDGS IMPACTED ON BY SDG 13 RELATED PROJECTS

<p>SDG 14:</p> <p>LIFE BELOW WATER</p> 	<p>SDG 15:</p> <p>LIFE ON LAND</p> 
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* As reported by firms and members in business during the 2019 SAICA SDG survey

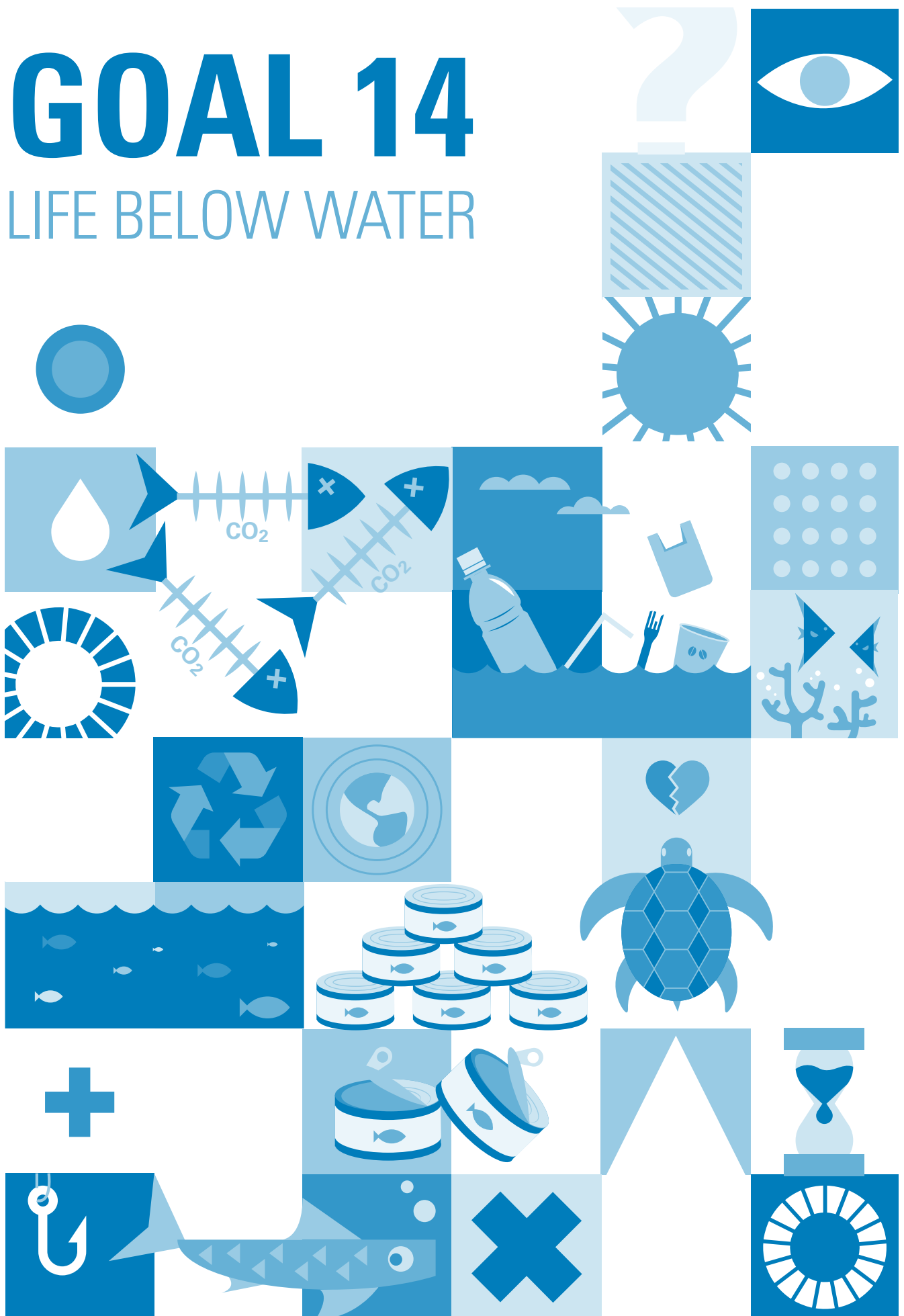
NOTABLE PROJECTS IN THIS SDG

SAICA Trainee Pablo Talbot has joined the **Climate Change** team within the Audit and Assurance Department at Deloitte London to bring awareness to clients and colleagues, and to educate them on how to cut down on the waste that damages the environment.

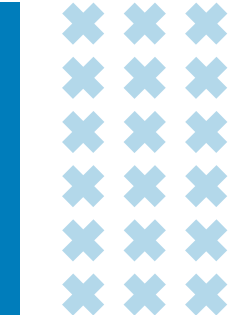


GOAL 14

LIFE BELOW WATER



GOAL OBJECTIVE



CONSERVE AND SUSTAINABLY USE THE OCEANS, SEAS AND MARINE RESOURCES FOR SUSTAINABLE DEVELOPMENT

ABOUT SDG 14

The ocean covers more than 70% of the surface of our planet and plays a key role in supporting life on Earth. It is the most diverse and important ecosystem, contributing to global and regional elemental cycling, and regulating the climate. The ocean provides natural resources including food, materials, substances, and energy. Marine Protected Areas contribute to poverty reduction by increasing fishing catches and income, creating new jobs, improving health and empowering women.

Yet, and worryingly so, increasing levels of debris in the world's seas

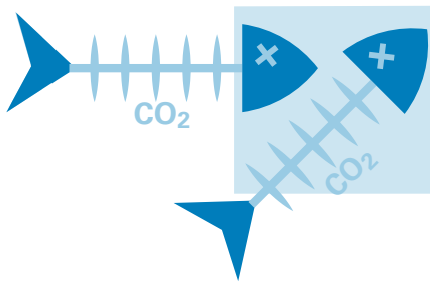
and oceans are having a major and growing economic impact.

Existing policies and treaties that encourage responsible use of ocean resources remain unable to combat the adverse effects of overfishing, growing ocean acidification due to climate change and worsening coastal eutrophication. Billions of people depend on our oceans for their livelihood and as a food source. Because of the transboundary nature of oceans, increased efforts and interventions must be made to conserve and sustainably use ocean resources.

- 1 NO POVERTY
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- 4 QUALITY EDUCATION
- 5 GENDER EQUALITY
- 6 CLEAN WATER AND SANITATION
- 7 AFFORDABLE AND CLEAN ENERGY
- 8 DECENT WORK AND ECONOMIC GROWTH
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- 17 PARTNERSHIPS FOR THE GOALS

WHY GOAL 14 MATTERS

The latest data from the UN reveals that:



OCEAN ACIDIFICATION

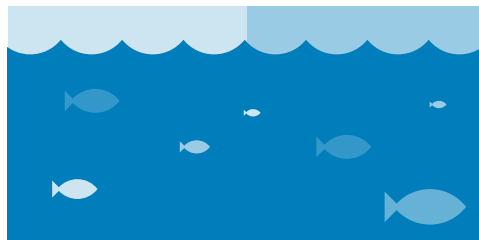
caused by the uptake of atmospheric CO² by the oceans, has shown an average **INCREASE OF ACIDITY** of **26%** since pre-industrial times.

At this rate, an **INCREASE OF 100% TO 150%** is predicted by the end of the century. This will have **serious consequences** for marine life

Analyses reveal that the fraction of

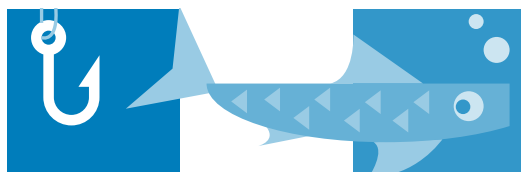
WORLD MARINE FISH STOCKS

that are within biologically sustainable levels **DECLINED** from **90%** in 1974 to **66.9%** in 2015



ILLEGAL, UNREPORTED AND UNREGULATED FISHING

remains **one of the greatest threats** to sustainable fisheries, the livelihoods of those who depend upon them and marine ecosystems



WHY GOAL 14 IS A KEY PRIORITY FOR THE ACCOUNTANCY PROFESSION

South African legislative and policy frameworks **emphasise the importance of the sustainability of marine resources**. While data challenges limit South Africa's ability to report formally on the targets for SDG 14, according to the Operation Phakisa programme, **aquaculture remains one of the country's most untapped high growth sectors** with significant impact for marginalised coastal communities. Eight initiatives (supporting 24 projects) have been identified to spur the growth of this sector. This is expected to **grow the sector's annual revenue from half a billion rand to R1.4 billion**.



CAs(SA) show that keeping our beaches clean is everyone's responsibility

HOW THE ACCOUNTANCY PROFESSION IS HELPING*

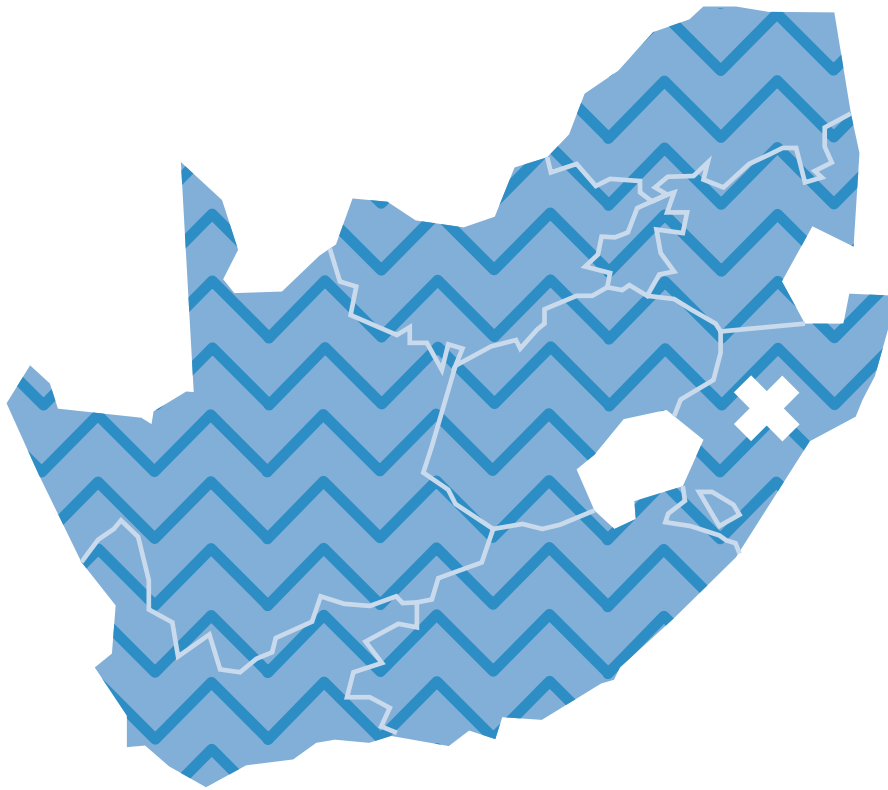
NUMBER OF
KNOWN PROJECTS

1

BENEFICIARIES MOST IMPACTED BY PROJECTS

Community of Port Shepstone

WHERE THESE PROJECTS ARE FOUND



OTHER SDGS IMPACTED ON BY SDG 14 RELATED PROJECTS



* As reported by firms and members in business during the 2019 SAICA SDG survey

SDG 14 HIGHLIGHTS FOR 2019

Tidying up their act for International Coastal Clean-Up

Fact: there are more than 51 trillion pieces of microplastic in our oceans. That is more than 500 times the number of stars in our galaxy. With around 8 million tonnes ending up in our oceans every year, three Port Shepstone accounting firms banded together on International Coastal Clean-Up Day (21 September) to demonstrate their commitment to SDG 14 by cleaning up and removing plastic litter from their local beachfronts.

Plastic debris is one of the most pressing concerns facing our environment. From entanglement to ingestion, our oceans and the marine life they support are choking. Marine pollution, an overwhelming bulk of which comes from land-based sources, is reaching alarming levels, with an average of 13 000 pieces of plastic litter to be found on every square kilometre of ocean.

In fact, Erik Solheim, Head of United Nations Environment, points out that 'at the rate at which we are dumping items such as plastic bottles, bags, cups and straws after a single use, by 2050 we will have more plastics in the oceans than fish.'

It was with these alarming facts in mind that personnel from Lockhat Incorporated, Chantel Elliott & Co, and Hugh Strickland & Co met on the beaches of Ramsgate, Margate and Umtentweni to do their part for conservation.

Imraan Lockhat, Managing Partner and Chairman of the Southern District Association of SAICA, says that 'there is a tendency worldwide for CAs(SA) to be focused on numbers and profits, but what numbers and profits tend to ignore is sustainability. Thankfully, this is changing. Sustainability is a key part of what the profession should become more aware of, and I am hoping that the profession can get together someday to create a sustainability statement that is auditable, and that has international standards recognition criteria that will enable all firms to trade on an equal platform for all generations to come.'

Wayne Hartogh, from Lockhat Incorporated, adds that the company initiated the clean-up with other firms in the area because 'the planet needs people to care! By rallying together to support initiatives that address plastic waste, we show that we care. We can't live in a bubble anymore and plead ignorance. We can't leave it to future generations to pick up the mess that we have created now. Change starts in your own back yard literally and figuratively. So, ask yourself how you can better serve the environment by consuming less, recycling more and by taking responsibility for the plastic you throw away.'

Collectively, the teams managed to accumulate 64 of bags of rubbish in just two hours.

Fiona Kohrmann, Honorary Officer at Umzimkhulu KZN Wildlife, states that the clean-up is more than just a one-day event: 'The annual Coastal Clean-Up is used to gather information about what's polluting our oceans. The data sheets volunteers fill in record what gets collected on the day and that information is sent to an international database so that organisations can lobby industry and government to make changes that benefit our seas.'

'In South Africa, plastic bags used to be a big problem in our ocean and the data sheets collected over several years actually helped current legislation and plastic bag levies that came into existence in 2004.'

View the highlights of the CA(SA) Coastal Clean-Up Day [here](#).

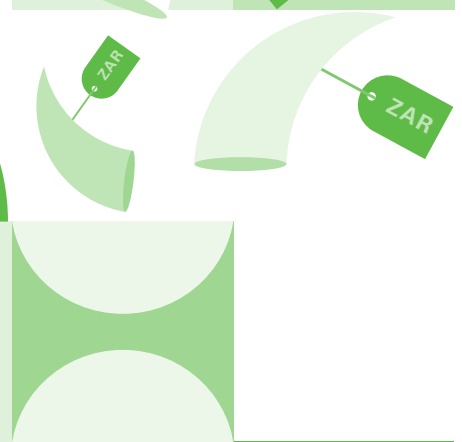
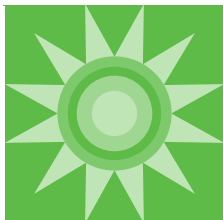
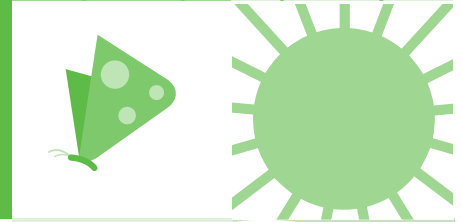
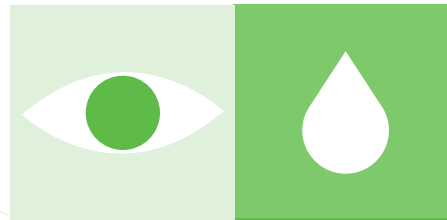
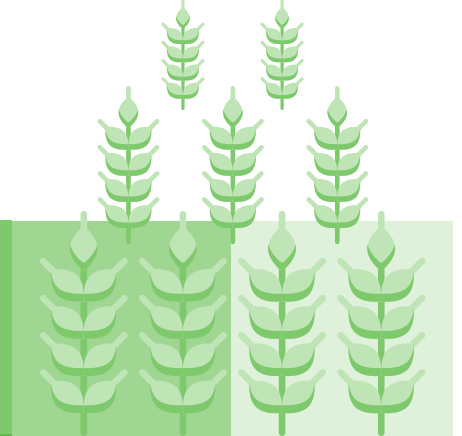
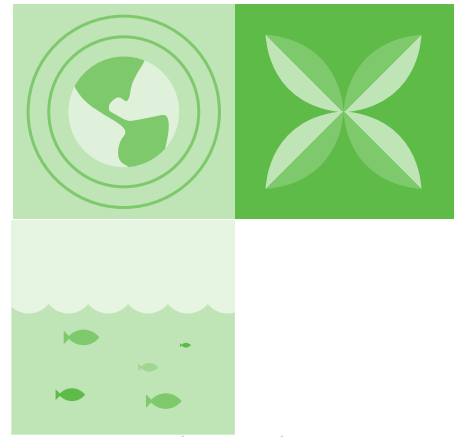


CAs(SA) in Port Shepstone join forces for International Beach Clean-Up Day



GOAL 15

LIFE ON LAND



GOAL OBJECTIVE



PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS

ABOUT SDG 15

Plant life provides 80% of our human diet, and we rely on agriculture as an important economic resource and means of development. Forests account for 30% of the Earth's surface, providing vital habitats for millions of species and important sources for clean air and water; as well as being crucial for combating climate change.

Terrestrial ecosystems provide goods, raw materials for construction and energy, food and a series of 'ecosystem services'

such as the capture of carbon, maintenance of soil quality, provision of habitat for biodiversity, maintenance of water quality, as well as regulation of water flow and erosion control. These ecosystems contribute towards reducing the risks of natural disasters such as floods and landslides, regulating the climate and maintaining the productivity of agricultural systems. Maintaining them greatly supports climate change mitigation and adaptation efforts.





WHY GOAL 15 MATTERS

There are some **encouraging global trends when it comes to protecting terrestrial ecosystems and biodiversity**. Forest loss is slowing down, more key biodiversity areas are protected and more financial assistance is flowing towards biodiversity protection. **Yet, SDG 15's 2030 targets are unlikely to be met**. Land degradation continues, biodiversity loss is occurring at an alarming rate, and invasive species and the illicit poaching and trafficking of wildlife continue to thwart efforts to protect and restore vital ecosystems and species.



From 2000 to 2015,

MORE THAN ONE FIFTH

of the Earth's total land area was degraded, largely **due to human-induced processes**, such as desertification, cropland expansion and urbanisation

The most irreversible human impact on nature is species extinction.

THE RED LIST INDEX –

which measures the risk of extinction, in which a value of

1 indicates no threat to any species
0 indicates that all species are extinct

– has **deteriorated** from

0.82 in 1993

to **0.73**

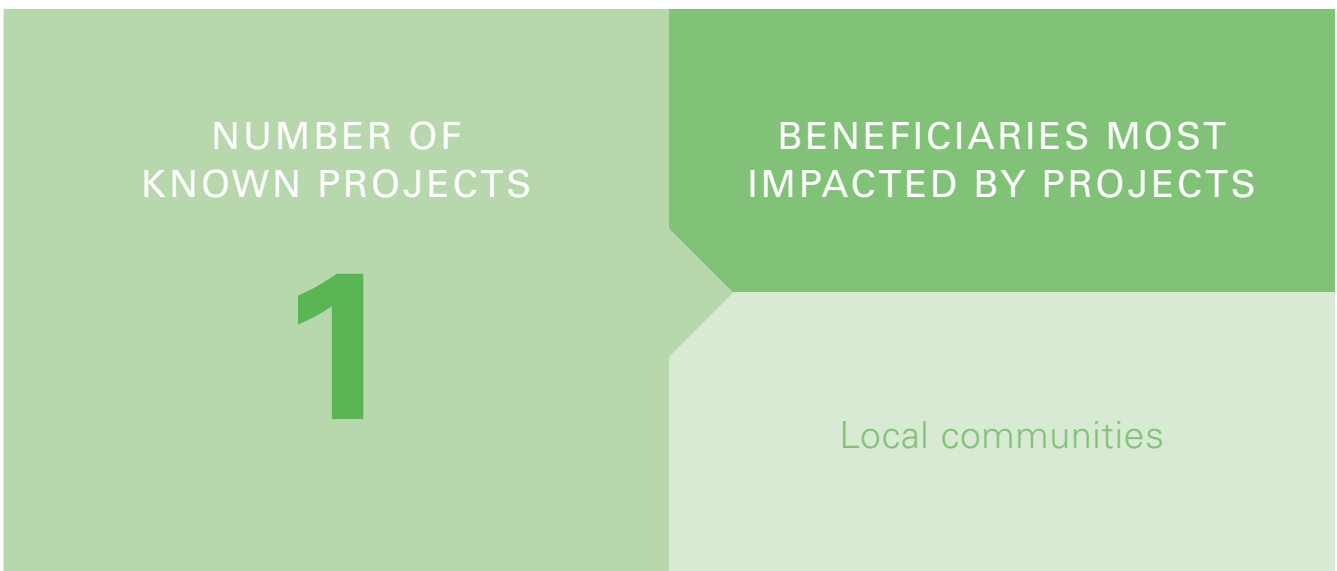
globally in 2019

WHY GOAL 15 IS A KEY PRIORITY FOR THE ACCOUNTANCY PROFESSION

In South Africa, **successes relating to the preservation and protection of our territorial environmental resources** are mixed. For example, preventing the poaching and trafficking of protected species remains a significant challenge. **Better control measures are needed to protect our indigenous species.**



HOW THE ACCOUNTANCY PROFESSION IS HELPING*



*As reported by firms and members in business during the 2019 SAICA SDG survey

WHERE THESE PROJECTS ARE FOUND



* As reported by firms and members in business during the 2019 SAICA SDG survey

NOTABLE PROJECTS IN THIS SDG

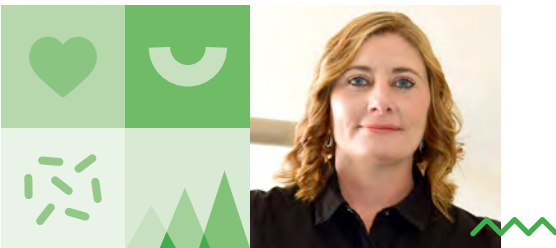
CA(SA) **Leonie Meyer** is an active member of the SANParks Honorary Rangers, an NGO and PBO that assists SANParks in its conservation objectives. She has served as the organisation’s National Executive Treasurer for the past two and a half years and was recently appointed as the K9 National Project Treasurer (a position on a management committee overseeing all anti-poaching canine activities).

The specific K9 wish list, a list which specifies canine needs by parks to be fulfilled by the K9 National project, pertains to national parks in South Africa where rhino, elephant or abalone and other endangered species are found.

The K9 project serves to assist national parks in their rhino and other protected species protection initiatives that provide dogs for counter-poaching operations.



MEET ONE OF THE PROFESSION’S SDG 15 CHAMPIONS



Leonie Meyer

CA(SA), Reporting Strategist: Greymatter & Finch and Active Member: SANParks Honorary Rangers.



LOOKING AHEAD TO 2030

Despite tremendous progress that many countries have made in a number of key areas over the past four years, progress is slow. The most vulnerable people and countries continue to suffer. Indeed, the UN reveals that the global response to the SDGs has not been ambitious enough and, as a result at the current pace, we are still not on track to meet all 17 goals by 2030.

Here in South Africa, the situation is even more dire.

According to the 2019 Sustainable Development Goals Report, South Africa currently ranks 113 out of 162 countries measured on the global SDG index.

While our country index score of 61.5% is 14.3% higher than region average, there are a multitude of roadblocks standing in the way of being on track to achieve the specific Goals in our country by 2030.

South Africa's Progress According to the Current SDG Dashboard



Rating

- SDG achieved
- Challenges remain
- Significant challenges remain
- Major challenges remain
- [Information unavailable]

Trend

- ↑ On track to achieve goal by 2030
- ↗ Score moderately increasing, insufficient to attain goal
- Score stagnating or increasing at less than 50% of required rate
- ↓ Score decreasing
- Trend information unavailable

Source: UN.org

Sustainability is everyone's problem!

While many believe that the SDGs are merely part of a broader government agenda, this simply is not true.

It is up to all of us to get involved in creating a more inclusive, more sustainable planet.

Since we all share the same planet, we (whether as individuals, businesses or members of society) should not see sustainability as separate from our daily lives. We should not see it as a discrete set of issues that need to be 'managed'.

Rather, we need to use the SDGs as a lens through which to identify the risks and opportunities that affect our ability to continue to add value to our planet and to our fellow man.

As SAICA, we are proud of what the South African accountancy profession has already accomplished with regards to the SDGs, but we know there is much more to be done.

It is for this reason that we urge our members to rally behind the global goals – in both their private and professional capacity – as part of this global drive. Whether by championing a goal, working to change your company's strategy to be more sustainable or by "adopting" a SDG by participating in the work SAICA does through its members to contribute to global sustainability, every bit makes a difference.

For more about why the SDGs make business sense, watch CA(SA) Terry Moore's presentation [here](#).



