



NCPT

NORTHERN CAPE PROVINCIAL TREASURY

Service Delivery Improvement Plan

2018/19 – 2020/21



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OFFICIAL SIGN-OFF

It is hereby certified that this Service Delivery Improvement Plan:

- Was developed by the management of Northern Cape Provincial Treasury under the guidance of M Jack, MEC;
- Takes into account all the relevant policies, legislation and other mandates for which the Northern Cape Provincial Treasury is responsible.
- Accurately reflects the primary or key service areas the Department will endeavour to achieve given the resources made available in the budget for the 2018/19 financial year.



MS D SEBOLAI
SDIP CHAMPION

16/3/2018
DATE

RECOMMENDED:



ATM MABIJA
ACTING ACCOUNTING OFFICER

18/03/2018
DATE

APPROVED BY:



MN JACK, MPL
EXECUTIVE AUTHORITY

22/03/2018
DATE



1. INTRODUCTION

The Northern Cape Provincial Treasury (NCPT) Service Delivery Improvement Plan 2018/19-2020/21 is in line with Chapter 1, Part III of the Public Service Regulations, 2016 (as amended). The regulations require the Executive Authorities to establish and maintain a service delivery improvement plan, which is aligned to the strategic plan, for the department. Inter alia, the SDIP should:

- (a) Specify the main services improved to different types of actual and potential service recipients as identified by the Department;
- (b) Contain consultation arrangements with the department's actual and potential recipients;
- (c) With due regard to the service recipient's means of access to the services and the barriers to the increased access thereof, specifying the mechanisms or strategies to be utilised progressively to remove the barriers so that access to services is increased;
- (d) Indicate standards for the main services identified for improvement;
- (e) Contain arrangements as to how information about the department's services are to be provided; and
- (f) Stipulate a system or mechanisms for complaints.

The Service Delivery Improvement Plan (SDIP, 2018-2021) for NCPT is informed by the 2015-2019 Strategic Plan, and is aligned to the Annual Performance Plan for 2018/19. It is worth emphasising that as the NCPT, our primary focus is the optimum and transparent allocation of financial resources whilst promoting revenue generation and enforcing financial management practices in compliance with applicable legislation and corporate governance principles within provincial departments, municipalities and public entities.

The 2016/17 Auditor General report indicates that the four year audit outcomes of the Province showed a slight improvement, but the province slightly regressed when compared to the previous year. Although some improvement in audit outcomes was observed, we need to also take cognisance of the fact that the current outcomes reflects that the assurance providers were ineffective and that the message of accountability was not fully imbedded. The Province struggled to improve its compliance with legislation evidenced by non-adherence to SCM prescripts; the non-prevention of unauthorised, irregular and fruitless and wasteful expenditure; and the poor quality of financial statements submitted for auditing being the main contributors. This was due to inadequate controls over monitoring compliance with legislation and a lack of timely, decisive action against transgressors.

Although irregular expenditure incurred decreased from R1,7 billion in the previous year to R1,6 billion in the year under review, the R10 billion closing balance is concerning. The most common areas of SCM non-compliance that caused irregular expenditure were procurement without competitive bidding or a quotation process and non-compliance with procurement process requirements. During the year under review, six departments wrote off or condoned irregular expenditure of R92 million, but in no instance was any amount recovered from a liable person.



Based on the above reported information, it has become essential for us as a Provincial Treasury to re-look and re-define our role in rendering monitoring and support services specifically relating to SCM processes which gives rise to the incurrence of irregular expenditure within departments.

Through this SDIP, the department seeks to give expression to its commitment to the Batho Pele principles and contribution to building the capacity of the state to deliver on its mandate to the people of South Africa and the Northern Cape Province in particular. It outlines the obligation of the department to continuously look at ways in which the quality of services provided can be enhanced in the quest to promote "*sound financial management and good governance*". The SDIP will be monitored on a quarterly basis as part of the quarterly performance reporting processes in the Department.

2. APPROACH FOLLOWED IN DEVELOPING THE SDIP

The following approach was used by the Department in developing the SDIP:

Step 1:

The review of the Service Delivery Improvement Plan for the Northern Cape Treasury commenced with the assessment of the impact of services rendered to our clients. The department also considered the priorities of the department, the strategic direction, the current demand for our services and the audit outcomes.

The identification of the services for improvement was done after thorough analysis and assessment of the audit outcomes that indicated that non-compliance to supply chain management (SCM) prescripts has reached an unacceptable level. The reported non-compliance has resulted in the province reporting high levels of irregular expenditure.

Step 2:

Internal discussions unfolded at the quarterly review sessions where the performance of Provincial Treasury, in relation to the achievement and fulfilment of its core mandate, was critically analysed. It became evident from continuous deliberations that services relating to monitoring and support needed to be strengthened to ensure not only compliance to applicable legislation but also to enhance the necessary accountability for the incurrence of Irregular Expenditure in provincial departments. The working committee proposed to the broader management team the necessity to consider the monitoring and support of supply chain management for improvement in line with the Batho Pele principles, by focusing on the current standards and determining the desired standards.



Step 3:

A working committee was constituted that comprised of the officials included in the table below:

Name	Designation	email address	Contact No.
Ms Lephina Bosvark	Chief Director: Financial Governance	LBosvark@ncpg.gov.za	053-830 8249
Ms Karabelo Mojanaga	Chief Financial Officer	kmojanaga@ncpg.gov.za	053-830 8332
Ms Mamikie Mooki	Director: HRM	mlmooki@ncpg.gov.za	053-830 8323
Mr Enzo Wax	Director: Infrastructure	ewax@ncpg.gov.za	053-8308457
Mr Ockert Vermeulen	Acting Chief Director: Assets and Liabilities	Overmeulen@ncpg.gov.za	053-830 8457
Ms Busisiwe Mgaguli	Director: Fiscal Policy	BMgaguli@ncpg.gov.za	053-830 8342
Mr Rodney Rahlano	Acting Director: Municipal Finance	rhlano@ncpg.gov.za	053-830 8364
Mr Johan van Tonder	Chief Director: Provincial Internal Audit	jvantonder@ncpg.gov.za	053-802 5228

SDIP Champion

Name	Designation	Email address	Contact No.
Ms Dineo Sebolai	Deputy Director: Office of the HOD	dsebolai@ncpg.gov.za	053-830 8358

Step 4:

The working committee determined the standards that needed improvement for the identified key services in relation to the Batho Pele principles after a unanimous decision by the Senior Management team of the Department.

Step 5:

The final document was presented to Senior Management highlighting their responsibilities in monitoring of the SDIP for the next 3 years prior to the document being send for approval by the Executive Authority.



3. STRATEGIC OVERVIEW

3.1 VISION

To be the heartbeat of sound financial management that support economic growth and development.

3.2 MISSION

To strive to promote sound fiscal policy that enables financial sustainability and support economic development.

3.3 VALUES

- Batho Pele;
- Integrity;
- Excellence;
- Professionalism;

3.4 LEGISLATIVE AND OTHER MANDATES

The below table outlines and summarises the key pieces of legislation that give Provincial Treasury its mandate and it summarises the key responsibilities of the Department in relation to the said pieces of legislation:

LEGISLATION	SUMMARY
Constitution Act No.108 of 1996	The supreme law of the Republic, law or conduct inconsistent with it is invalid and the obligations imposed by it must be fulfilled.
Public Finance Management Act (Act 1 of 1999) as amended (PFMA)	To regulate financial management in the National Government and Provincial Governments, to ensure that all revenue, expenditure, assets and liabilities of the governments are managed efficiently and effectively; to provide for the responsibilities of persons entrusted with financial management in those governments and to provide for matters connected therewith.
Division of Revenue Act as annually enacted	To provide for the equitable division of revenue anticipated to be raised nationally among the national, provincial and local spheres of government and the reporting requirements for allocation pursuant to such division; to permit the withholding and the delaying of payments in certain circumstances; to provide for liability for costs incurred in litigation in violation of the principles of co-operative governance and intergovernmental relations and to provide for matters connected therewith.
Treasury Regulations, March 2005 (as amended)	To regulate for the requirements for strategic planning as the basis for the preparation of budgets; to set minimum standards for financial management, clarification of roles; to instilling a culture of output measurement; to regulate and provide guidelines for the handling of property, disposal of state assets, disposal of immovable state assets and procurement.
Preferential Procurement Policy Framework Act (Act 5 of 2000)	To provide regulatory framework enabling and assisting departments and potentially disadvantaged Individuals (HDI's) in the sustainable development and implementation of preferential procurement system.



Public Service Act (Act 103 of 1994) as amended	To provide for the organization and administration of human resources management, which includes the regulation of conditions of employment, terms of office, discipline, retirement and discharge of staff and matters connected therewith.
Occupational Health and Safety Act (Act 85 of 1993)	To provide for the health and safety of persons at work and for the health and safety of persons connected with the use of plant and machinery; the protection of persons other than persons at work against hazards to health and safety arising out of or in connection with the activities of persons at work; to establish an advisory council for occupational health and safety; to provide for matters connected therewith.
Promotion of Access to Information Act, 2000 (Act 2 of 2000)	To give effect to constitutional right of access to any information held by the state and any information that is held by another person and that is required for the exercise or protection of any rights; and to provide for matters connected therewith.
Employment Equity Act, 1998 (Act 55 of 1998)	To regulate the process and procedures in achieving a diverse and competent workforce broadly representative of demographics of the country and eliminating unfair discrimination in employment towards implementing equity.
Labour Relations Act, 1995 (Act 66 of 1995)	To regulate and guide organisations in recognizing and fulfilling their roles in effecting labour harmony and democratization of the workplace.
Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA)	To secure sound and sustainable management of the financial affairs of the municipalities and other institutions in the local sphere of government; to establish treasury norms and standards for the local sphere of government and to provide for matters connected therewith.
Skills Development Act 1998 (Act 97 of 1998)	To provides an institutional framework to devise and implement national, sector and workplace strategies to develop and improve the skills of the South African workforce; to provide for the financing of skills development by means of a levy-grant scheme and a national skills fund, to provide for and regulate employment services; and to provide for matters connected therewith.
Skills Development Levies Act (Act 9 of 1999)	To imposing the payment of a skills development levy on employers; establishment of a system for the recovery and disbursement of levies for purpose of funding skills development training in accordance with approved skills development strategy.
Qualification Authority Act, 1995	To provide for learnership that lead to recognized occupational qualification; provide for matters connected therewith.
Broad Based Black Economic Empowerment Act 2003	To establish a legal framework for the empowerment, align the Preferential Procurement Policy Framework 2000 with the aims of Broad Based Black Economic Empowerment Act and association Codes of good practice.



4. ORGANISATIONAL ENVIRONMENT

In order to respond adequately to the challenges facing us as an organisation, especially in relation to our monitoring and support to departments and municipalities, the organisational structure is currently in the process of being reviewed with the intention to strengthen those directorates that are operating in the coalface of service delivery. The proposed amendments will allow us to be more efficient and effective in the manner in which we perform our functions as mandated. The proposed organogram is based on a stand-alone structure for Municipal related functions, which will result in a more integrated approach at local government level and increased capacity to support at Provincial level. The draft organogram will be submitted to the Department of Public Service and Administration (DPSA) for concurrence prior to being implemented.

To ensure that the Department delivers on its key deliverables, and as part of strengthening the support and monitoring services rendered to municipalities, the department continues to invest in its employees by building the necessary capacity and skills through its bursary and human resource development programmes. The human resource development programmes also affords officials the opportunity to register with professional bodies, which enables them to stay abreast of the latest developments in their areas of expertise.

5. LIST OF STAKEHOLDERS

The following are the primary service beneficiaries and stakeholders to our services:

Primary Service Beneficiaries:

- Provincial Departments;
- Local Municipalities
- Public Entities
- General Public

Stakeholders:

- Northern Cape Executive Council (EXCO)
- Northern Cape Provincial Legislature
- Office of the Premier
- National Treasury
- National Departments



5. LIST OF DEPARTMENTAL SERVICES

The following are the core strategic goals of the department as outlined and described in the approved strategic plan:

STRATEGIC GOALS	KEY SERVICES
1. To ensure effective and efficient management and utilisation of fiscal resources at municipalities and provincial departments	<ul style="list-style-type: none"> • Monitoring and provide support services in the compilation and reporting on of Provincial and Municipal budgets. • To develop revenue enhancement strategies to improve and optimise revenue generation and debt collection in Provincial Departments and Municipalities. • To develop and build capacity in Departments, Municipalities and Public Entities in relation to budget and revenue management.
2. To promote compliance with supply chain management prescripts and the prudent management of assets and liabilities through effective management of transversal systems and processes within the province;	<ul style="list-style-type: none"> • To provide training and guidance to departments, municipalities and public entities on SCM policies, practices and reforms • To monitor and manage the provincial cash flow
3. To promote sound financial management and good governance within the province	<ul style="list-style-type: none"> • To monitor implementation of PFMA and MFMA financial governance norms and standards and related prescripts (implementation of FMCMM) • Provide training regarding accounting standards and compliance to compilation of financial statements • To provide technical support on accounting and risk management services to Provincial Departments, Municipalities and Public Entities in the management of their financial resources to promote clean audit outcomes.
4. To render an independent objective assurance and consulting activity designed to add value and improve audit committee oversight over the Northern Cape Provincial Government.	<ul style="list-style-type: none"> • To provide internal audit services to provincial departments and listed public entities.

COMMITMENT TO OUR CUSTOMERS

The Northern Cape Provincial Treasury commits to its customers that it will at all-time ensure that:

- All services are rendered within the spirit of the Constitution of Republic of South Africa and other enabling legislations;
- The delivery of services is guided by the Batho-Pele principles;



- Officials are professional at all times and strive to improve the quality of work and outputs;
- The department is responsive to the needs of its customers and stakeholders;
- Information on services rendered by the department is widely and timeously disseminated to customers;
- Work together across all programmes and projects within the Department and in partnership with other role-players to improve quality and efficiency of service delivery.

Engagement with our customers

Our customers will be engaged through the following mechanisms:

- EXCO outreach programmes;
- Ministerial outreach programmes;
- Department website;
- CFO Forums (PFMA and MFMA)
- HOD Forums
- Mid Term Engagements
- Municipal Budget Engagements
- PMTECS





6. PERFORMANCE OVERVIEW

6.1 Situational Analysis

The promotion of good financial governance, equitable resource utilisation and adequate management of provincial assets and liabilities is an enormous task. Various support strategies have been implemented to assist in improving audit outcomes, reducing the rate of late payments to suppliers, implementation of cost containment measures and ensuring that a conducive environment is created for economic development within the Province.

Our approach is that of continuously analysing the current status quo, and developing mitigation strategies to address the shortcomings by issuing recommendations based on how things should be. The successful implementation of the support plans/strategies depends on the willingness from the departments, municipalities and public entities. Our oversight role will be strengthened through this approach as we will be in position to monitor the implementation of mentioned initiatives in the annual performance plan.

Good governance and financial management within the public is essential to ensure that services are delivered effectively and efficiently. However, in fulfilling our responsibilities we have noted that:

- Lack of accountability (consequences for non-compliance) is hampering the achievement of good financial governance, which leads to clean financial administration; characterised by compliance, control maturity level and unqualified audit reports within the province.
- Insufficient financial management and accounting knowledge, skills and competency at an individual and institutional level results in inaccurate financial reporting thus impacting the achievement of unqualified audit opinion.
- The non-adherence to SCM prescripts; the non-prevention of unauthorised, irregular and fruitless and wasteful expenditure; and the poor quality of financial statements submitted for auditing purposes continues to be challenge in the Province

The non-compliance with SCM processes results in year on year increase of Provincial cumulative irregular expenditure of approximately R1 billion, which is attributable to slow progress in actions taken by accounting officers to address legacy irregular expenditure. Departments have failed to implement the irregular expenditure guideline that was issued by National Treasury in 2015.



Key Service 1:

To promote compliance with supply chain management prescripts through capacity building initiatives that will prevent incurrance of irregular expenditure

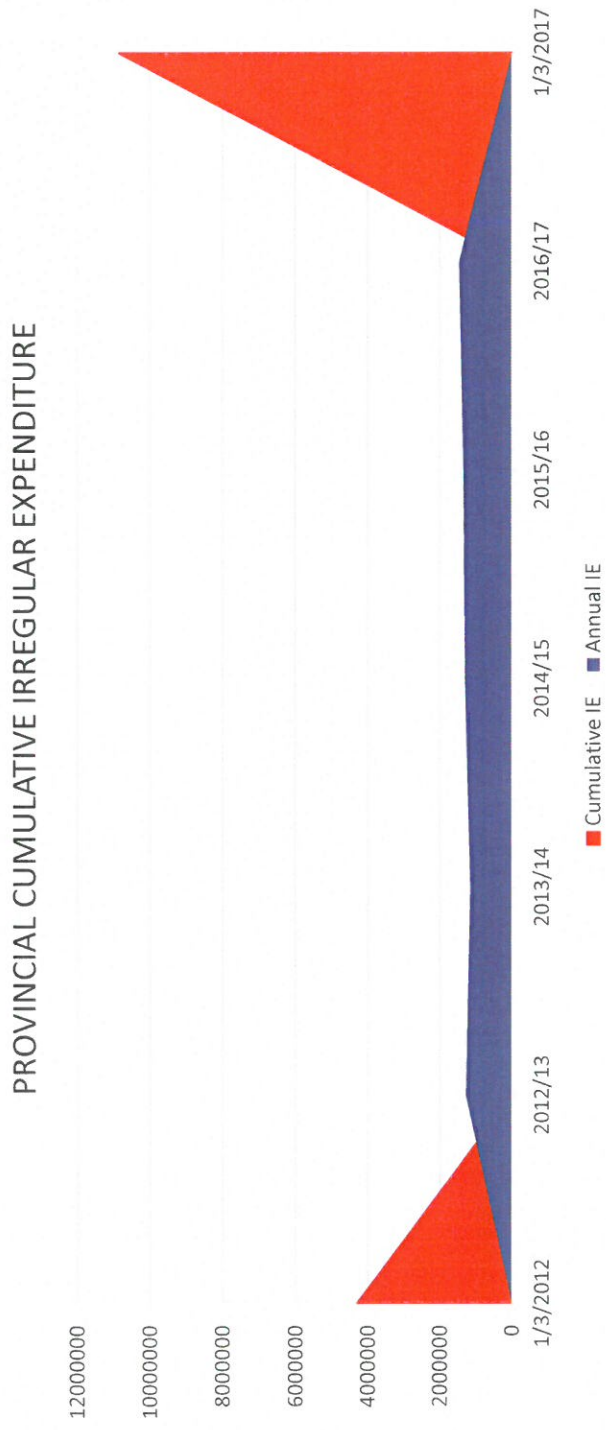
Justification:

The enforcement of SCM requirements, respectively in terms of the PFMA and the MFMA and their regulations, to assist, guide and issue best practice guidelines to provincial departments, entities and municipalities and to investigate any system of control or financial management from a SCM perspective. This means engaging provincial departments, entities and municipalities on the implementation of SCM and conducting compliance/capacity assessments.

Current situation	Contributory factors	Quantifying the situation/gaps	Observations for non-treatment of IE by Departments	Focus areas for Provincial Treasury
Provincial Cumulative Irregular Expenditure of R10 billion in the 2016/17 financial year.	<p>Incurrance of irregular expenditure is attributable to or caused by non-compliance with SCM requirements as prescribed in the relevant legislation. Three top areas of non-compliance to SCM legislation can be highlighted as follows:</p> <ul style="list-style-type: none"> • Procurement without competitive bidding or quotation processes (67%) • Non-compliance with the procurement process requirements (32%) • Non-compliance with legislation on contracts (1%) 	<p>The schematic presentation reflects a gradual increase in the incurrance of irregular expenditure in the Province in the last five years (2012/13 – 2016/17). With the incurrance of new irregular expenditure, it also becomes evident that old or legacy irregular expenditure is not given due attention which then leads to a closing balance of R10 billion at the end of 2016/17. (Schematic presentation)</p>	<ul style="list-style-type: none"> • High levels of non-compliance to the SCM prescripts resulting in high amounts of irregular expenditure being reported; • Lack of proper controls to prevent re-occurrence; • Lack of timeous and decisive action for transgression; • Reluctance to conduct investigation • Lack of consequence management • Limited capacity within Provincial Treasury to render value adding monitoring and support services to Departments in the SCM components 	<ul style="list-style-type: none"> • Training of officials responsible for SCM and budget holders at departments, entities and municipalities; • Investigating prior years' irregular expenditure to determine the course for incurrance • Making necessary recommendations to Management to resolve legacy irregular expenditure • Enforcing section 18 of the PFMA



Schematic presentation of provincial cumulative irregular expenditure :

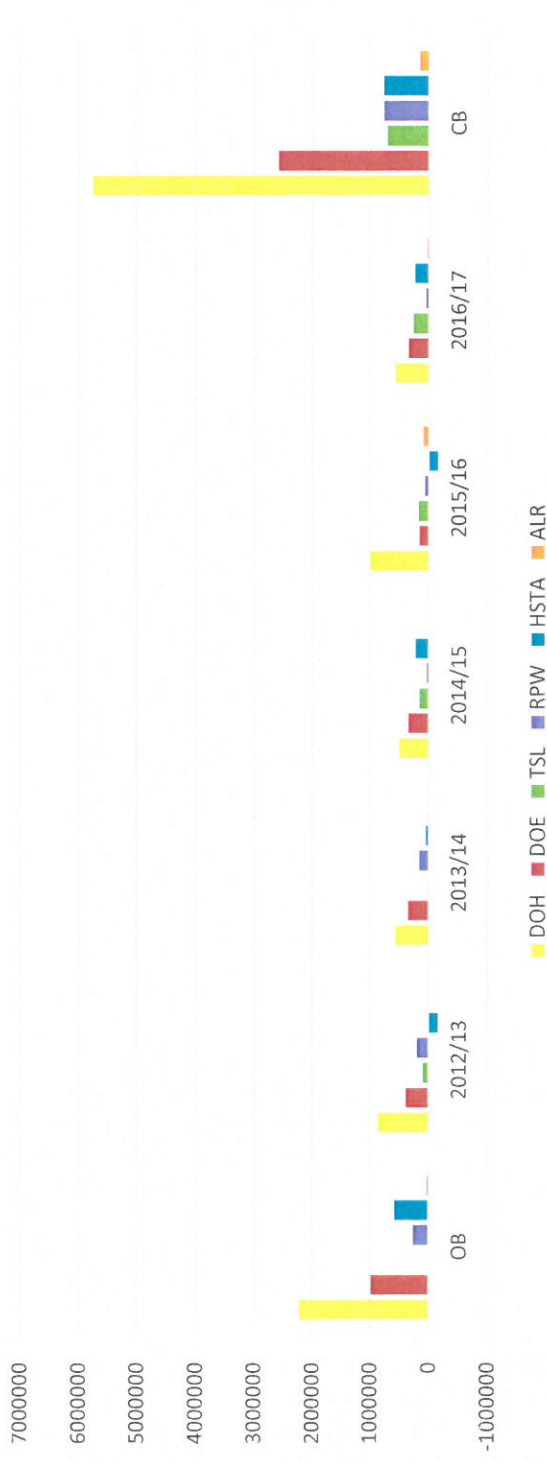


1 Presentation to Budget Lekgotla 2017

¹ Presentation made to Provincial Budget Lekgotla 19 October 2017



TOP CONTRIBUTORY DEPARTMENTS TO HIGH IR



Auditor Generals findings indicated that 7 of the 13 Departments did not have systems or processes in place to adequately investigate and determine the cause of the incurrence of irregular expenditure and where Irregular Expenditure was written off, there was no consequence management procedures in place. The major contributors to the Provincial cumulative irregular expenditure as at the end of 31 March 2017 are the following Departments:

- Department of Health (R2,578,721,000)
- Department of Education (R5,747,071,000)
- Department of Roads and Public Works (R763,988,000)
- Department of Human Settlements and Traditional Affairs (R767,545,000)
- Department of Transport, Safety and Liaison (R703,237,000)
- Department of Agriculture, Land Reform and Rural Development (R156,488,000)



6.2 Process mapping and unit costing

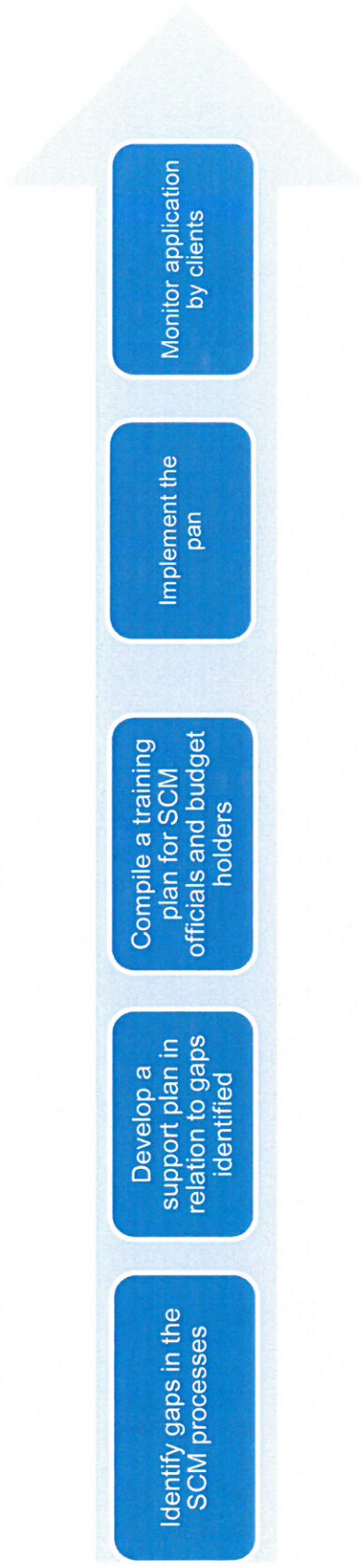
Key Service 1:



STEP	ACTIVITY	RESOURCES	TIMELINES	COST
1	Registration of suppliers on Central Supplier Database (CSD)	CSD Help Desk official, Assistant Director CSD, Director SCM	Annually	No Cost implication
2	Advertising of tenders on e-Portal	OCPO Website, Assistant Director; Deputy Director and Director SCM	Annually	No cost implication
3	Serve on Stakeholder Bid Committees upon request	Assistant Director; Deputy Director and Director SCM as well as departmental SCM officials and Bid Committees	Annually	No Cost implication
4	Monitoring of implementation of procurement plan and quarterly updated plan	Assistant Director; Deputy Director and Director SCM as well as departmental SCM officials	Annually	R 1,020 million
5	Discovery of Irregular Expenditure from AG reports	Assistant Director; Deputy Director and Director SCM	Subsequent to release of AG Outcomes	No cost implication
6	Development of action/support plans based on audit outcomes	Assistant Director; Deputy Director and Director SCM	Subsequent to release of AG Outcomes	No cost implication



6.3 Gaps identified in process mapping:



STEP	ACTIVITY	RESOURCES	TIMELINES	COST
1	Identify gaps in the departmental SCM processes	Director: SCM	Annually	No cost
2	Develop a support plan to address the gaps	Director SCM	Annually	No cost
3	Implementation plan – training	Deputy director SCM	As per the training schedule	
4	Monitor application by departments	Provincial SCM directorate	Monthly	



7 PROBLEM STATEMENT

Key Service 1:

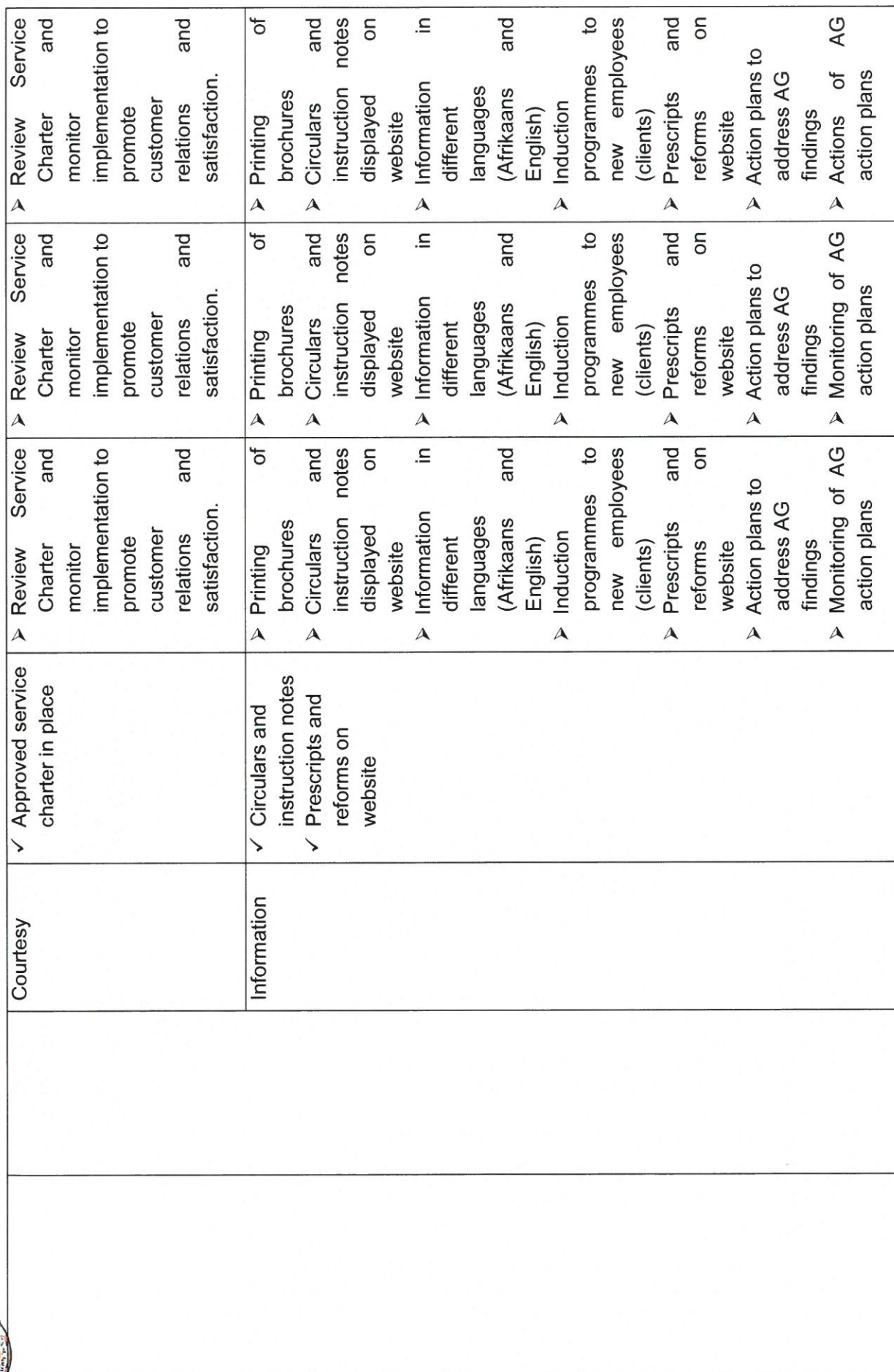
The province struggled to improve its compliance with legislation due to inadequate controls over monitoring compliance and a lack of timely, decisive action against transgressors. The most common areas of SCM non-compliance that caused irregular expenditure relates to:

- 1) Procurement without competitive bidding or a quotation process and non-compliance with procurement process requirements.
- 2) Tenders not advertised in the tender bulletin
- 3) Non-compliance to instruction notes
- 4) Non-compliance to the PPPFA (points system not applied)



Key Service 1: Quantity: Current status and projected targets

KEY SERVICE 1	SERVICE BENEFICIARY	CURRENT STANDARD	DESIRED STANDARDS		
			2018/19	2019/20	2020/21
To promote compliance with supply chain management prescripts through capacity building initiatives that will prevent incurrence of irregular expenditure	Provincial Departments Municipalities Public Entities	Service Standards	<ul style="list-style-type: none"> ➤ Publishing of booklets with standards ➤ Review of service charter 	<ul style="list-style-type: none"> ➤ Publishing of booklets with standards ➤ Review of service charter 	<ul style="list-style-type: none"> ➤ Publishing of booklets with standards ➤ Review of service charter
		Consultation	<ul style="list-style-type: none"> ➤ Customer surveys ➤ SCM Forum ➤ HOD Forum ➤ CFO forum 	<ul style="list-style-type: none"> ➤ Customer surveys ➤ SCM Forum ➤ HOD Forum ➤ CFO forum 	<ul style="list-style-type: none"> ➤ Customer surveys ➤ SCM Forum ➤ HOD Forum ➤ CFO forum
		Openness & Transparency	<ul style="list-style-type: none"> ➤ Quarterly SCM forums ➤ Quarterly CFO forums ➤ Advertising of tenders of e-tenders of e-Portal ➤ Registration of suppliers on Central Supplier Database 	<ul style="list-style-type: none"> ➤ Reporting accumulated irregular expenditure at monthly HOD forum 	<ul style="list-style-type: none"> ➤ Reporting accumulated irregular expenditure at monthly HOD forum
		Access	<ul style="list-style-type: none"> ➤ Set up helpdesk ➤ Share information on provincial treasury website 	<ul style="list-style-type: none"> ➤ Set up helpdesk ➤ Share information on provincial treasury website 	<ul style="list-style-type: none"> ➤ Set up helpdesk ➤ Share information on provincial treasury website





			<ul style="list-style-type: none"> ✓ Suggestion box for complaints and compliments in place ✓ Client satisfaction surveys 	<ul style="list-style-type: none"> ➤ Suggestion box for complaints and compliments ➤ Client handling system ➤ Maintain register of complaints and feedback 	<ul style="list-style-type: none"> ➤ Client handling system ➤ Suggestion box for complaints and compliments ➤ Maintain register of complaints and feedback 	<ul style="list-style-type: none"> ➤ Client handling system ➤ Suggestion box for complaints and compliments ➤ Maintain register of complaints and feedback 	Redress
			<ul style="list-style-type: none"> ✓ Conducting compliance assessments once a year 	<ul style="list-style-type: none"> ➤ Reduce the incidence of irregular expenditure. ➤ Eliminate the non-compliance paragraph in the audit report 	<ul style="list-style-type: none"> ➤ Cost analysis – assessment of audit outcomes and irregular expenditure 	<ul style="list-style-type: none"> ➤ Cost analysis – assessment of audit outcomes and irregular expenditure 	Value for money
			Annually: 1 April – 31 March 2018	Annually: 1 April – 31 March 2019	Annually: 1 April – 31 March 2020	Annually: 1 April – 31 March 2021	Time
			R89,350,000	R59,535,000	R61,052,000	R64,559,000	Cost
			8 Permanent Officials and 2 Interns	Structure in the process of being reviewed to ensure adequate capacity to render effective support services	Appointment of requisite personnel	Appointed personnel according to the structure	Human Resources



8. MONITORING

The Department shall conduct bi-annual monitoring to ensure progressive implementation of the planned improvement as per the SDIP. In an attempt to ensure efficiency, the SDIP shall be a standing agenda item at Management meetings on a quarterly basis to monitor irregular expenditure incurred by Departments and to determine whether there is a decline or increase the accumulated figure.

9. REPORTING

The Department will report annual to DPSA as per the prescribed template and deadline provided.

10. CONCLUSION

The Northern Cape Provincial Treasury is committed to being the heartbeat for sound financial management in the Province. To achieve this vision, we will strive to render effective and efficient oversight and support services to our Stakeholders.

