

Northern Cape Provincial Government



NORTHERN CAPE PROVINCIAL TREASURY

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Date:
Leshupelo 03 April 2017
Datum:

Reference:
Tshupelo:
Isalathiso:
Verwysings:

Honorable M. K Mmoiemang
Office of the Speaker
Northern Cape Provincial Legislature
Kimberley
8300

Submission of the Final Annual Performance Plan 2017-18

Herewith please find enclosed Northern Cape Provincial Treasury's Final Annual Performance Plan for 2017/18 Financial year.

Yours faithfully,



H.V GUMBO
ACTING HEAD OF DEPARTMENT

2017-04-03
DATE

Northern Cape Provincial Government



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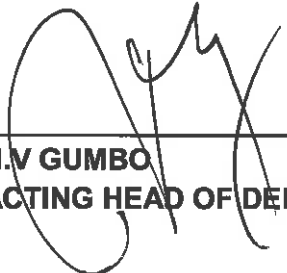
**Office of the Premier
JW Sauer Building
Kimberley
8300**

Attention: Ms S. Vallabh

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Yours faithfully,



**H.V GUMBO
ACTING HEAD OF DEPARTMENT**

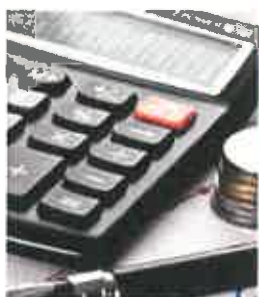
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NCPT

NORTHERN CAPE PROVINCIAL TREASURY

We serve with passion. We deliver on time.



Annual Performance Plan

**for the MTEF Period
2017/18 - 2019/20**

CONTENTS

PART A: STRATEGIC OVERVIEW.....	7
1. Updated Situational Analysis.....	7
1.2 Organisational environment.....	10
1.3 Annual Performance Plan Review Process.....	11
2. Revisions to legislative and other mandates	11
3. Overview of 2016/17 Budget and MTEF estimates	12
3.1 Expenditure estimates	12
PART B: PROGRAMME AND SUBPROGRAMME PLANS	13
4. Programme 1: Administration.....	14
4.1 Sub-Programme 1.1: Office of the MEC	14
4.2 Sub-Programme 1.2: Management Services	14
4.3 Sub-Programme 1.3: Corporate Services	15
4.4 Sub Programme 1.4: Financial Management.....	17
4.6 Reconciling performance targets with the Budget and MTEF.....	20
5. Programme 2: Sustainable Resource Management	21
5.1 Sub-Programme 2.1 Economic Analysis.....	21
5.2 Sub-Programme 2.2 Fiscal Policy.....	22
5.3 Sub-Programme 2.3: Budget Management.....	24
5.4 Sub-Programme 2.4: Municipal Finance	25
5.5 Reconciling performance targets with the Budget and MTEF.....	26
6. Programme 3: Assets and Liabilities Management	28
6.1 Sub-Programme 3.1: Asset Management.....	28
6.2 Sub-Programme 3.2: Supporting and Interlinked Financial Systems.....	29
6.3 Sub-Programme 3.3: Infrastructure Performance Management.....	32
6.4 Sub-Programme 3.4: Banking and Cash flow Management.....	35
6.5 Reconciling performance targets with the Budget and MTEF.....	37
7. Programme 4: Financial Governance	38
7.1 Sub-Programme 4.1: Accounting Services	38
7.2 Sub-Programme 4.2: Norms and Standards	39
7.3 Sub-Programme 4.3: Risk Management.....	41
7.4 Reconciling performance targets with the Budget and MTEF.....	43
8. Programme 5: Internal Audit and Audit Committees.....	44
8.1 Sub – Programme: Programme Support & Audit Committee	44

8.2 Sub- programme 2 – 5: Education, Health, Agriculture & Public Works	45
8.3 Sub-programme: Education Cluster	45
8.4 Sub-programme: Health Cluster.....	46
8.5 Sub-programme: Agriculture Cluster.....	46
8.6 Sub-programme: Public Works Cluster	47
8.7 Reconciling performance targets with the Budget and MTEF.....	48
PART C: LINKS TO OTHER PLANS.....	49
ANNEXURE A: AMENDMENTS TO THE STRATEGIC PLAN 2016 - 2020	50
TECHNICAL INDICATORS ON STRATEGIC OBJECTIVE INDICATORS: ANNEXURE E.1.....	55
TECHNICAL INDICATORS ON PERFORMANCE INDICATORS: ANNEXURE E.2	64

FOREWORD

As South Africans we ought to be proud of where we find ourselves today as much has been accomplished since the inception of our democracy. The priority of government has always been to ensure that our people have access to basic services and have opportunities to improve their economic conditions. Radical economic transformation requires an economy which is conducive to capital investment and business growth, therefore, partnership between government, business and communities is essential.

Provincial Treasury plays an important role in supporting government to effectively deliver on its reform agenda that drives economic growth which inclusive. To realise our aspirations over the long term we will need:

- A strong fiscal position that will enable us to weather the effects of the current global downturn and expected shocks; and
- A public sector that delivers better services in a more efficient manner.

This implies that we need to balance the priorities of government within the available resources. Fiscal discipline lays a firm foundation for stability of our economy and builds business confidence that contributes to increased investment.

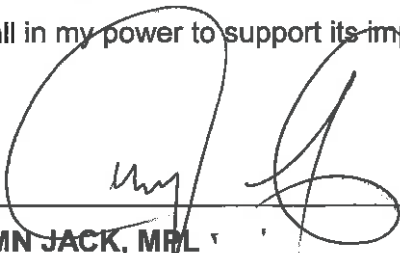
Provincial Treasury as the lead financial advisor and custodian of fiscal resources will endeavor to facilitate the achievement of the strategies/outcomes as set out in National Develop Plan and Medium Term Strategic Framework (MTSF) 2014-2019. It will ensure that resource are allocated and redirected to the investments that drive socio-economic growth. Our key focus areas in the 2017 MTEF is to look at all possible sources of revenue and support all organs of state, especially local government in revenue enhancement and debt collection strategies. We will be facilitating various projects that will result in our major revenue generating departments increasing their current collection rates.

Increasing revenues and reducing expenditure, means that we have to undertake fundamental controls on wastages, fraud and corruption. Monitoring and advisory support will be enhanced with respect to supply chain management processes.

We are always conscious of the fact that for South Africa to work, it is essential that we support local governments to be responsive, accountable, effective and efficient as indicated in the Outcome 9. Due to the success of our pilot projects, our interventions in municipalities will be accelerated to improve their respective audit outcomes and financial management.

We are resolute in our commitment of promotion of sound financial management that supports sustainable economic growth. Sound financial and corporate governance will continue to be our core principles in all our aspirations.

I hereby endorse the Provincial Treasury annual performance plan for 2017/18 and commit to do all in my power to support its implementation and the achievement of its objectives.



MN JACK, MRL
Executive Authority

OFFICIAL SIGN-OFF

It is hereby certified that this Annual Performance Plan:

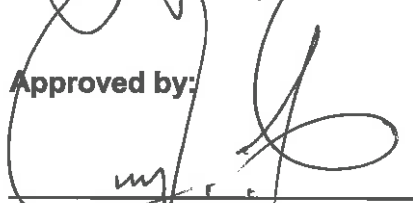
Was developed by the management of Northern Cape Provincial Treasury under the guidance of MN Jack, MEC;

Was prepared in line with the current Strategic Plan of Northern Cape Provincial Treasury;

Accurately reflects the performance targets which Northern Cape Provincial Treasury will endeavour to achieve given the resources made available for 2017/2018.


KE Mojanaga
Chief Financial Officer


HV Gumbo
Acting Accounting Officer

Approved by:

MN JACK, MPL
Executive Authority

PART A: STRATEGIC OVERVIEW

1. Updated Situational Analysis

Provincial Treasury primary finds its mandate from Public Finance Management Act of 1999, Section 17 and 18 which states that there is a Provincial Treasury in each province responsible for financial matters in the province. Provincial Treasury must prepare the provincial budget and it may assist provincial departments and provincial public entities in building their capacity for efficient, effective and transparent financial management.

Furthermore the Municipal Finance Management Act (MFMA), 2003, in terms of section 5 indicates that Provincial Treasury should provide professional financial management and any related assistance to municipalities as and when required and may by mutual agreement assist municipalities in building its capacity for efficient, effective and transparent financial management”.

These mandates are exercised thorough oversight, advisory support and capacity building services for 12 Departments, 30 Municipalities and 5 entities. The following situational analysis provides an overview on the performance delivery environment, which includes service demands, challenges and strategies that the department would explore.

1.1 Performance delivery environment

In effectively rendering government services it is essential to take cognisance of the current stringent economic conditions. The current economic environment has also placed significant pressure on the available resources this is evidenced by the national growth rate of 0.5 per cent in 2016 which is projected to increase in 2017 to 1.3 per cent, 2.0 per cent in 2018 and 2.2 per cent in 2019. This low growth translates into lower government revenue through tax collection. Therefore it is essential that the Province balances the needs of communities for essential programmes with strategic investments in infrastructure that supports the economy without compromising the province’s financial sustainability.

The above growth rates have adversely impacted the Northern Cape's economy as the provinces economy only grew by 1.7 per cent in 2015. This slow growth can be attributed to a sluggish growth in the main revenue industries i.e mining and agriculture industry. These industries were over exposed due to global demand, commodity prices and drought and natural disasters.

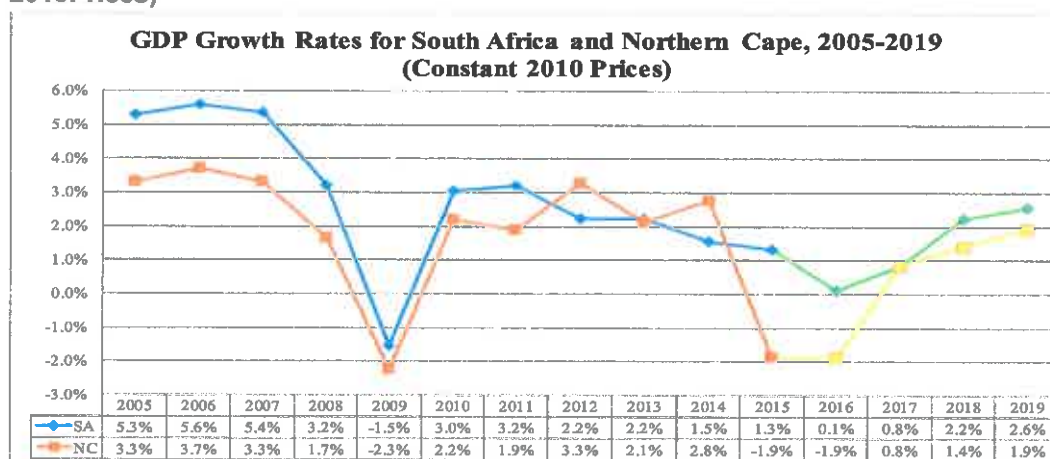
Furthermore, unemployment has become a concerning issue whereby the national unemployment rate stood at 26.6 per cent for the fourth quarter, while the provincial unemployment rate was at 32.0 per cent. A significant amount of jobs were lost during 2016, the

largest number of the jobs was lost in the community and social services and construction industries. Utilities, finance, transport and manufacturing employed the smallest share of people. It has thus become paramount that all organisation devise efficient mechanism to decrease unemployment while addressing economic growth.

Northern Cape Economy

The growth of the province is illustrated in Figure 1.2 below, and its shows the economic growth rates for South Africa and the Northern Cape from 2005 to 2015 and projected growth for 2016 to 2019.

Figure 1.2: GDP Growth Rates for South Africa and Northern Cape, 2005-2019 (Constant 2010Prices)



Source: Stats SA GDP P0441 4th Quarter, 2015 (2005-2014), IMF estimation and projections (SA 2015-2017), Global Insight, 2016 [Version 1029 (2.5w)] (NC 2015-2019, SA 2019)

From the above it can be noted that the economy of the Northern Cape recorded a contraction in 2015, growing negatively at -1.9 per cent from positive growth of 2.8 per cent recorded in the previous year. The negative growth of the Northern Cape's economy can be attributed to the contraction of the primary and secondary sectors in 2015. The growth of the provincial economy is projected to remain unchanged at -1.9 per cent in 2016.

Taking cognisance in the above statistics, it becomes essential to ensure prudent management of available resources. Cost containment measures have been implemented at a National and Provincial level. These fiscal measures are meant to cushion the province against budgetary cuts that reduced the equitable share baseline. The implementation of these measures also necessitates us as Provincial Treasury to vigilantly monitor departmental expenditure trends.

There have been various changes in the legislative prescripts and this will result in an increase in the demand for services. These reforms are in Supply Chain Management, Financial Reporting and Expenditure Management both for municipalities and departments. These changes will significantly impacted how the department monitors, supports and enforces compliance. In the 2015/16 financial year 12 of the 13 departments received unqualified audit opinions which indicate a significant improvement.

Various departments have been assisted in addressing key challenges, thus the improvement in audit outcome. Furthermore the shared internal audit service has been fully operationally performing audits addressing risk areas in each department.

The Audit Committees provide effective oversight and is in compliance with the Audit Committee Charter and legislation. The Audit committee has continued to provide effective oversight and elevates transversal provincial matters to the Joint Audit Committee and address it with the Provincial Treasury and Provincial Accountant General. The Audit Committee reports to the Executive after every Audit Committee meeting and meets with the Executives at least once a year.

The provincial shared internal audit function and provincial Audit Committees' oversight is begin extended to the Northern Cape listed public entities from 1 April 2016.

The Medium Term Strategic Framework (MTSF) approved by Cabinet sets out the targets to be achieved by 2019. Provincial Treasury is aligned with the Outcome 9 and 12. There has been a significant focus on Outcome 9 which deals with "responsive, accountable, effective and efficient developmental local government system" and Chapter 12 with "an efficient, effective and development oriented public service and an empowered, fair and inclusive citizenship".

There are various challenges at a local government arena, these include:

- Lack of capacity in key positions and lack of requisite skills;
- Inadequate service delivery,
- Poor financial management.

The requirement to assist local government with financial management and governance has resulted in the department approving a Municipal Support Strategy, which is aimed at assisting municipalities across all disciplines. Furthermore the all oversight programmes will focus on the following:

- Unauthorised, Irregular, Fruitless and Wasteful expenditure incurred monitored and actions taken to rectify such expenditure and to address the root causes thereof;
- Improvement of audit outcomes, institutions that received disclaimers for 3 years or more to be prioritised;
- Development and implementation of action plans to address gaps as identified by the Financial Management Capability Maturity Model (FMCMM) and monitor progress on improvements thereof;
- Monitoring and reporting on the compliance with payment of suppliers within 30 days is one of the key actions that support improved mechanisms to promote ethical behaviour in the public service;
- Improvement of revenue collection and management; and
- Ensuring the sustainability of municipal budgets.

The supply chain management reforms have led to the implementation of a central supplier database and the centrally negotiated contracts. The Central Supplier Database will result in a uniformed process for registration and verification of supplier information. A Public Procurement Act will be in-acted during 2016/17 to give further effect to sections 216 and 217 of the Constitution and provide a regulatory framework for public procurement.

Provincial Treasury will be required to prepare and support the departments and municipalities in the implementation of the above reforms.

All of the above will result in an additional capacity and resources in order to the above strategies.

1.2 Organisational environment

The organizational environment of the department has been significantly stable over the financial year. Most vacancies have been filled. The recent budget cuts has resulted in a provincial approved post moratorium (limited to filling of critical posts), this might have an impact on the vacancy rate of the department.

The organizational structure is currently under reviewed with the intention to strengthen those directorates that are operating in the coalface of service delivery. The amendments that are proposed will indeed allow the department to be more effective in the manner in which we approach its mandate. The department is currently in the process of finalizing the Service Delivery Model (SDM) and will finalize the draft organizational structure and re-submit to the Office of the Premier (OTP) and the Department of Public Service and Administration (DPSA) to start the consultation process for approval.

Table 17.1 : Personnel numbers and costs by programme

Personnel numbers	As at 31 March 2014	As at 31 March 2015	As at 31 March 2016	As at 31 March 2017	As at 31 March 2018	As at 31 March 2019	As at 31 March 2020
1. Administration	98	103	122	109	110	110	110
2. Sustainable Resource	64	60	57	69	68	71	74
3. Assets And Liabilities Management	59	58	69	69	70	71	75
4. Financial Governance	31	27	27	30	29	32	32
5. Provincial Internal Audit	34	47	55	57	59	59	59
Direct charges	–	–	–	–	–	–	–
Total provincial personnel numbers	286	295	330	334	336	343	350
Total provincial personnel cost (R thousand)	113,216	129,156	147,582	172,730	185,352	197,557	209,115
Unit cost (R thousand)	396	438	447	517	552	576	597

1.3 Annual Performance Plan Review Process

In view of the new MTEF, the department reviewed its priorities in line with the Service Delivery Outcomes. Furthermore an assessment was made of the different models and strategies that are currently being implemented in fulfilling its mandate. Consensus was reached that it is of paramount importance that proper synergy and coordination occurs if the department wishes to succeed in its mandate. It was agreed that a uniformed strategic objectives should be adopted to ensure proper alignment and synergy. The coordination of the FMMCM and the Municipal Support Strategy has been adopted as common strategies across all programmes.

The accountability framework will also serve as a basis of how the department executes its mandate in term oversight, monitoring and capacity building.

All performance indicators were reviewed with their related technical indicators to ensure compliance with the Performance Information Framework. Inputs received from OTP and DPME were also incorporated to ensure that the department complies with the framework.

2. Revisions to legislative and other mandates

The Draft Treasury Regulations have not been approved for implementation and the envisage date has not been provided as yet.

The Preferential Procurement Framework Act and the Regulations have been adopted.

The Public Procurement Bill which will address the role of the chief procurement office has been issued for comment and National Treasury is conducting stakeholder engagement in each province.

The signing of the MOU between Department and COGHSTA has resulted in the de-establishment of the municipal finance unit in COGHSTA. These functions will be the responsibility of Provincial Treasury. The functions will be fully operational within in the department from 1 April 2017.

3. Overview of 2016/17 Budget and MTEF estimates

3.1 Expenditure estimates

Table 2.3 provides summary of payments and estimates by programme.

Table 2.3: Summary of payments and estimates by programme: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2016/17	Revised estimate	Medium-term estimates		
	2013/14	2014/15	2015/16				2017/18	2018/19	2019/20
1. Administration	69 785	70 523	81 851	82 134	89 571	89 571	95 462	100 599	106 755
2. Sustainable Resource	30 766	33 727	36 839	44 263	59 064	59 064	63 570	51 568	54 458
3. Assets And Liabilities Management	44 393	47 127	51 720	42 097	70 578	70 578	75 816	47 634	50 298
4. Financial Governance	20 373	19 693	20 994	23 088	29 954	29 954	29 012	27 492	29 035
5. Provincial Internal Audit	14 972	22 029	27 162	30 452	32 681	32 681	35 319	37 439	39 539
Total payments and estimates	180 289	193 099	218 566	222 034	281 848	281 848	299 179	264 732	280 085

The above table reflects an increase of 6.1 per cent in 2017/18 from the 2016/17 adjusted appropriation. Over the MTEF, the allocation decrease by 11.5 per cent in 2018/19 due to once-off funding for identified projects. In the 2019/20 there is increase of 5.8 per cent.

Table 2.4 provides summary of payments and estimates by economic classification.

Table 2.4: Summary of provincial payments and estimates by economic classification: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2016/17	Revised estimate	Medium-term estimates		
	2013/14	2014/15	2015/16				2017/18	2018/19	2019/20
Current payments	172,516	186,430	206,364	218,823	241,808	241,728	273,761	281,575	276,765
Compensation of employees	113,216	129,158	147,582	172,684	171,674	168,946	199,888	203,147	215,017
Goods and services	59,266	57,262	58,775	48,123	70,060	72,716	70,403	58,410	61,729
Interest and rent on land	34	12	7	16	66	66	3,469	18	19
Transfers and subsidies to:	216	819	6,022	288	33,052	33,124	21,019	259	259
Provinces and municipalities	—	111	4,709	—	32,659	32,659	20,780	—	—
Departmental agencies and accounts	8	8	8	22	22	22	9	9	9
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	10	57	—	56	74	74	50	50	60
Households	196	643	1,305	210	287	369	200	200	200
Payments for capital assets	7,460	5,615	6,176	2,923	6,996	6,996	4,400	2,897	3,081
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	4,701	5,364	5,787	2,794	6,796	6,796	4,263	2,754	2,910
Heritage Assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	2,759	251	389	129	200	200	137	143	151
Payments for financial assets	97	235	4	—	—	—	—	—	—
Total economic classification	180,289	193,099	218,566	222,034	281,848	281,848	299,179	264,732	280,085

The department is human resources driven department, thus compensation of employees constitutes 67 per cent of the department's total budget allocation. The increase of 16 percent from the adjusted appropriation in the compensation of employees is as a result of the ICS and additional appointments that will be utilised in identified projects.

The goods and service budget for 2017/18 has increased only by 0.5 per cent from the adjusted appropriation. The table also shows that the budget decreases by 17 per cent in 2018/19 financial year due to once-off funding and increases by 5.6 per cent in 2019/20.

The transfers and subsidies budget for 2017/18 decreased by 36 per cent due to once – off funding provided to municipalities. These will not be continued over the 2018/19 and 2019/20 financial year.

The budget of 2017/18 for machinery and equipment indicates a decrease of 37 per cent from the adjusted appropriation due to funding of identified projects during the 2016/17 financial year.

PART B: PROGRAMME AND SUBPROGRAMME PLANS

This section of the Annual Performance Plan is used to set performance targets for the upcoming budget year and over the MTEF for each strategic objective identified in Part B of the Strategic Plan. This is also where we set out performance indicators that will facilitate the assessment of the overall performance of each programme.

Programme	Sub-programme
1. Administration	1.1. Office of the MEC 1.2. Management Services 1.3. Corporate Services 1.4. Financial Management (Office of the CFO) 1.5. Security and Records Management
2. Sustainable Resource Management	2.1. Programme Support 2.2. Economic Analysis 2.3. Fiscal Policy 2.4. Budget Management 2.5. Municipal Finance
3. Assets and Liabilities Management	3.1. Programme Support 3.2. Asset Management 3.3. Supporting and Interlinked Financial Systems 3.4. Infrastructure Performance Management 3.5. Banking & Cash Flow Management
4. Financial Governance	4.1 Programme Support 4.2 Accounting Services 4.3 Norms and Standards 4.4 Risk Management
5. Internal Audit	5.1 Programme Support 5.2 Internal Audit (Education, Treasury and Economic Development) 5.3 Internal Audit (Health, Office of the Premier & Social Development) 5.4 Internal Audit (Agriculture, COGTA, Sports) 5.5 Internal Audit (Public Works, Transport & Environment)

4. Programme 1: Administration

Programme Purpose

To provide and maintain high quality support services to the Executive Authority and the department pertaining to sound financial management, human resource management and administration.

4.1 Sub-Programme 1.1: Office of the MEC

The Executive Authority provides Strategic and Political Leadership, to ensure effective and efficient utilization of provincial resources in line with all prescripts and effective administration of the department; this is evidenced by the achievement of targets set out below in each programme.

4.2 Sub-Programme 1.2: Management Services

4.2.1 Strategic Objectives

Strategic Objective	Provide strategic leadership for the effective administration and performance of the department
Objective statement	Strategic Leadership to ensure effective administration and performance of department
Baseline	98% achievement of Provincial Treasury's targets indicated in the APP
Justification	Strategic leadership is essential in ensuring that the organisation achieves its objectives and fulfils its mandate
Links	Goal 1: Management and administration support

4.2.2 Strategic Objectives performance indicator and MTEF targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1 Achieve ment of all Provincial Treasury's performance targets indicated in the APP	Achievement of all Provincial Treasury's performance targets indicated in the APP	100% achievement of Provincial Treasury's targets indicated in the APP	89% achievement of Provincial Treasury's targets as indicated in the APP	84% achievement of Provincial Treasury's targets as indicated in the APP	Achievement of all Provincial Treasury's targets indicated in the APP	Achievement of all Provincial Treasury's targets indicated in the APP	Achievement of all Provincial Treasury's targets indicated in the APP	Achievement of all Provincial Treasury's targets indicated in the APP

4.2.3 Annual Performance Indicators and Targets

Performance indicator	Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
	2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.1 Reports on the province's financial performance	4 quarterly budget performance report to Exco	4 quarterly budget performance report to Exco	4 quarterly budget performance report to Exco	4 quarterly budget performance report to Exco	4 quarterly Financial performance report	4 quarterly Financial performance report	4 quarterly Financial performance report

Performance indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.2	Number of risk register review sessions completed	New indicator	New indicator	New indicator	1	1	1	1
1.3	Number of risk management action plans issued	New indicator	New indicator	New indicator	4	4	4	4

4.2.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2017/18	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Reports on the province's financial performance	Quarterly	4	1	1	1	1
1.2	Number of risk register review sessions completed	Annually	1	-	-	-	1
1.3	Number of risk management action plans issued	Quarterly	4	1	1	1	1

4.3 Sub-Programme 1.3: Corporate Services

4.3.1 Strategic Objectives

Strategic Objective	Provide an internal enabling environment and support service to other programmes with regard to human resource management and development, labour relations, information technology, diversity management, communications, security and facilities management.
Objective statement	Rendering effective and timeous human resource management and corporate support services to all programmes.
Baseline	Policies and systems exists resulting in no matters of emphasis in the audit report
Justification	In order for the Department to fulfil its legislative mandate, it requires the necessary staff compliment through proper and on time recruitment, up-to-date wellness programme, labour peace, capacitated employees, performance management, information technology, security and well -structured communication systems.
Links	Goal 1: Management and administration support

4.3.2 Strategic Objectives Performance Indicators

Strategic Objective performance indicators:		5 year Strategic plan target	Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
			2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1	Compliance to all HRM and corporate support services regulations and prescripts	No matters of emphasis reported in the audit report.	100% compliance to HRM regulations and prescripts	99% compliance to HRM regulations and prescripts	No matters of emphasis reported in the audit report.	No matters of emphasis reported in the audit report.	No matters of emphasis reported in the audit report.	No matters of emphasis reported in the audit report.	No matters of emphasis reported in the audit report.

4.3.3 Annual Performance Indicators and Targets

Performance Indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.1	Number of HRM compliance reports submitted timeously	New indicator	10 x PMDS & OE 2 x HRD 4 x EHW	10 x PMDS & OE 2 x HRD 4 x EHW	4 x PMDS 4 x OE 4 x HRD 4 x EHW	16 Reports	16 Reports	16 Reports
1.2	Number of HRM plans	1	1	1	1	1	1	1
1.3	Number of EE reports	New indicator	New indicator	New indicator	1	1	1	1
1.4	Compliance with the corporate governance of ICT framework (GCICT)	New indicator	80%	93%	Full compliance with Phase 2 requirements	Full compliance with Phase 2 requirements	Full compliance with Phase 3 requirements	Full compliance with ICT framework.
1.5	Number of Facility Management reports	New indicator	New indicator	New indicator	4	4	4	4
1.6	Number of Security Management reports	New indicator	New indicator	4	4	4	4	4
1.7	Percentage of misconduct cases received and finalised internally within 90 days	New indicator	100%	100%	100%	100%	100%	100%
1.8	Number of diversity management plans	New indicator	New indicator	New indicator	New indicator	2	2	2
1.9	Number of diversity management reports	New indicator	New indicator	New indicator	New indicator	4	4	4
1.10	Number of newsletters issued	New indicator	New indicator	New indicator	New indicator	4	4	4

4.3.4 Quarterly Targets

Performance Indicator		Reporting Period	Annual target 2017/18	Quarterly Targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of HRM compliance reports submitted timeously	Quarterly	16 Reports	5 Reports	3 Reports	5 Reports	3 Reports
1.2	Number of HRM plan	Annually	1	1	-	-	-
1.3	Number of EE reports	Annually	1	-	-	-	1

Performance Indicator		Reporting Period	Annual target 2017/18	Quarterly Targets			
				1 st	2nd	3rd	4th
1.4	Compliance with the corporate governance of ICT framework (GCICT)	Quarterly	Full compliance with Phase 2 requirements	Approved ICT Strategic Plan	Approved ICT Enterprise Architecture & Approved ICT Migration Plan	Approved ICT Procurement Strategy	Approved ICT Annual Performance Plan
1.5	Number of Facility Management reports	Quarterly	4	1	1	1	1
1.6	Number of security management reports	Quarterly	4	1	1	1	1
1.7	Percentage of misconduct cases received and finalised internally within 90 days	Quarterly	100%	100%	100%	100%	100%
1.8	Number of diversity management plans	Annually	2	-	-	-	2
1.9	Number of diversity management reports	Quarterly	4	1 Sexual Harassment	-	1 PSWMW	2 (1 Job Access & 1 GESF)
1.10	Number of newsletters issued	Quarterly	4	1	1	1	1

4.4 Sub Programme 1.4: Financial Management

4.4.1 Strategic Objectives

Strategic Objective	To ensure implementation of sound financial management within department
Objective statement	Implementation of sound financial management, through policies and procedures and continuous monitoring of systems and internal controls within department.
Baseline	Unqualified Audit report
Justification	Sound financial management within the department reflects accountability and effective management as required by the Public Financial Management Act.
Links	Goal 1: Management and administration support

4.4.2 Strategic Objectives performance indicator and MTEF Targets

Strategic Objective performance indicators:		5 year Strategic plan target	Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
			2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1	Implementation of sound financial management within the department evidenced by annual clean audit outcomes	Clean Audit Report	Clean Audit Report	Unqualified audit report	1 Clean Audit Report	1 Clean Audit Report	1 Clean Audit Report	1 Clean Audit Report	1 Clean Audit Report

4.4.3 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.1	Number of APPs submitted timeously	1 APP	1 APP	1 APP	1 APP	1 APP	1 APP	1 APP
1.2	Number Estimate of Provincial Expenditure(EPRE) submitted timeously	2 EPRE	2 EPRE	2 EPRE	2 EPRE	2 EPRE	2 EPRE	2 EPRE
1.3	Number of complaint annual reports submitted timeously	1 AR	1 AR	1 AR	1 AR	1 AR	1 AR	1 AR
1.4	Number of compliant financial statements submitted timeously	4 IFS	4 IFS	3 IFS	4 IFS	3 IFS	3 IFS	3 IFS
		1 AFS	1 AFS	1 AFS	1 AFS	1 AFS	1 AFS	1 AFS
1.5	Quarterly departmental performance reports submitted timeously	4	4	4	4	4	4	4
1.6	Number of compliance and financial management reports submitted timeously	14 x IYM	-	-	14 IYM reports	14 IYM reports	14 IYM reports	14 IYM reports
		New indicators	11 Monthly SCM reports	12 Monthly SCM reports	12 x Monthly SCM reports	12 Monthly SCM reports	12 Monthly SCM reports	12 x Monthly SCM reports
			12 x Salary reports	12 x Salary reports	12 x Salary reports	12 x Salary reports	12 x Salary reports	12 x Salary reports
			12 x Financial Compliance reports	12 x Financial Compliance reports	12 x Financial Compliance reports	12 x Financial Compliance reports	12 x Financial Compliance reports	12 x Financial Compliance reports

4.4.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2017/18	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of APPs submitted timeously	Annually	1 APP	-	-	-	1
1.2	Number Estimate of Provincial Expenditure(EPRE) submitted timeously	Annually	2 EPRE	-	-	1 Adjustment EPRE	1 Main EPRE
1.3	Number of complaint annual reports	Annually	1 AR	-	1	-	-

Performance indicator		Reporting period	Annual target 2017/18	Quarterly targets			
				1 st	2 nd	3 rd	4 th
	submitted timeously						
1.4	Number of compliant Financial Statements submitted timeously	Quarterly	3 IFS	-	1	1	1
		Annually	1 AFS	1	-	-	-
1.5	Quarterly departmental performance reports submitted timeously	Quarterly	4	1	1	1	1
1.6	Number of compliance and financial management reports submitted timeously	Monthly	14 x IYM reports	4	4	3	3
			12 x monthly SCM reports	3	3	3	3
			12 x monthly Salary reports	3	3	3	3
			12 x Financial Compliance report	3	3	3	3

4.6 Reconciling performance targets with the Budget and MTEF

4.6.1 Expenditure estimates

Summary of payments and estimates by economic classification: Programme 1: Administration

Table 2.10.1: Summary of payments and estimates by programme: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2016/17	Revised estimate	Medium-term estimates		
	2013/14	2014/15	2015/16				2017/18	2018/19	2019/20
1. Office Of The Mec	8 537	9 891	9 485	11 292	12 392	11 881	11 939	12 519	13 221
2. Management Services	5 173	3 284	2 264	4 767	3 667	2 967	5 041	5 341	5 639
3. Corporate Services	17 442	17 131	22 187	25 066	25 265	24 665	28 813	29 481	31 133
4. Financial Management	16 347	19 252	21 487	22 514	22 514	22 514	23 884	25 948	27 923
5. Security And Records Management	22 286	20 965	26 428	18 495	25 733	27 544	25 785	27 309	28 839
Total payments and estimates	69 785	70 523	81 851	82 134	89 571	89 571	95 462	100 599	106 755

The table shows an increase of 6.5 per cent in 2017/18 from the adjusted appropriation. Over the MTEF, the allocation increase by 5.4 per cent in 2018/19 and increase of 6.1 per cent in 2019/20.

Table 3.2 provides summary of payments and estimates by economic classification.

Table 2.12.1: Summary of provincial payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2016/17	Revised estimate	Medium-term estimates		
	2013/14	2014/15	2015/16				2017/18	2018/19	2019/20
Current payments	68 840	67 553	78 080	80 526	86 594	88 539	93 520	99 016	105 098
Compensation of employees	36 621	39 812	43 001	51 893	49 543	48 493	56 949	61 026	64 935
Goods and services	32 019	27 741	35 079	28 633	37 051	38 046	36 571	37 990	40 164
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies to:	138	628	956	288	358	413	259	259	259
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	8	8	8	22	22	22	9	9	9
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	10	57	—	56	74	74	50	50	50
Households	120	561	948	210	262	317	200	200	200
Payments for capital assets	991	2 325	2 811	1 320	2 619	2 619	1 684	1 324	1 387
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	991	2 325	2 811	1 191	2 443	2 443	1 547	1 181	1 246
Heritage Assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	129	176	176	137	143	151
Payments for financial assets	18	19	4	—	—	—	—	—	—
Total economic classification	69 785	70 523	81 851	82 134	89 571	89 571	95 462	100 599	106 755

Compensation of employees

The above table shows an increase of 14.9 per cent in 2017/18 from the adjusted appropriation due to reprioritisation during adjustment estimate. Over the MTEF, the allocation increase by 7.1 per cent in 2018/19 and increase of 6.4 per cent in 2019/20. The budget for compensation of employees is stable over the 2017 MTEF.

Goods and services

Goods and services decrease by 0.1 per cent in 2017/18 from the adjusted appropriation. The table above also shows an increase of 3.9 per cent from 2017/18 to 2018/19 and 5.7 per cent from 2018/19 to 2019/20 financial year.

5. Programme 2: Sustainable Resource Management

Programme Purpose

The aim of the programme is to enhance the effective utilisation of available fiscal resources by informing financial resource allocation, managing the provincial budgets and monitoring the implementation of provincial, municipal and entities budgets.

5.1 Sub-Programme 2.1 Economic Analysis

5.1.1 Strategic Objectives

Strategic Objective	To provide provincial economic & social research to inform the provincial budget and planning process.
Objective statement	To provide for provincial economic and social research and analysis that informs provincial fiscal policy development.
Baseline	Published the provincial Medium Term Budget Policy Statement, Provincial Socio-Economic Review, the District Municipalities Socio-Economic Reviews and the Quarterly Policy Briefs.
Justification	To conduct socio-economic research and analysis to inform budget allocations and assess the alignment of sector departments' strategic plans with the government policy priorities.
Links	Goal 2: Management and use of fiscal resources.

5.1.2 Strategic Objectives performance indicator & MTEF Targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1 Provincial economic & social research and analysis published	5 Provincial economic & social research and analysis published	Provincial, District and Local Socio-economic review document produced	Provincial, District and Local Socio-economic review document produced	Annual Provincial Socio-economic review and outlook tabled	Annual Provincial Socio-economic review and outlook tabled	Provincial economic & social research and analysis published	Provincial economic & social research and analysis published	Provincial economic & social research and analysis published

5.1.3 Annual Performance Indicators and Targets

Performance Indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.1	Number of MTBPS produced	1	1	1	1	1	1	1
1.2	Number of provincial policy briefs produced	4	5	5	4	4	4	4
1.3	Number of comparative reports produced	New indicator	New indicator	1	1	1	1	1
1.4	Provincial Economic Review and Outlook produced	New indicator	New indicator	New indicator	New indicator	1	1	1

5.1.4 Quarterly Targets

Performance Indicator		Reporting period	Annual target 2017/18	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of MTBPS produced	Annually	1	-	-	1	-
1.2	Number of provincial policy briefs produced	Quarterly	4	1	1	1	1
1.3	Number of comparative reports produced	Annually	1	-	-	-	1
1.4	Provincial Economic Review and Outlook produced	Annually	1	-	-	-	1

5.2 Sub-Programme 2.2 Fiscal Policy

5.2.1 Strategic Objectives

Strategic Objective	To promote optimisation and efficiency of provincial and municipal revenue collection.
Objective statement	Sustainable and efficient revenue sources and fiscal policy that addresses financing requirements.
Baseline	Annual revenue budgets for provincial departments evaluated. Developed revenue enhancement strategy for departments. Reports on the status of government debts, revenue and cash flow performance of municipalities.
Justification	Limited and constrained fiscal resources require provincial departments and municipalities to ensure the optimisation and efficient collection of all potential revenue sources.
Links	Goal 2: Management and use of fiscal resources.

5.2.2 Strategic Objectives performance indicators and MTEF Targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1 Monitoring Report on Provincial and Municipal revenue generation	5 Monitoring reports on provincial and municipal revenue generation	New indicator	New indicator	New indicator	2 Monitoring reports on provincial and municipal revenue generation	1 Monitoring reports on provincial and municipal revenue generation	1 Monitoring reports on provincial and municipal revenue generation	1 Monitoring reports on provincial and municipal revenue generation

5.2.3 Annual Performance indicators and Targets

Performance Indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.1	Number of consolidated revenue performance reports produced.	4	4	4	4 Departmental reports 4 Municipal reports	4 Departmental reports 4 Municipal reports	4 Departmental reports 4 Municipal reports	4 Departmental reports 4 Municipal reports
1.2	Number of consolidated municipal cash flow performance reports.	New indicator	New indicator	New indicator	4	4	4	4
1.3	Number of progress reports on FCMG gaps identified: Revenue Management	New indicator	New indicator	New indicator	New indicator	1 Departmental report 1 Municipal report	1 Departmental report 1 Municipal report	1 Departmental report 1 Municipal report

Performance indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.4	Number of provincial fiscal framework reports produced.	New indicator	3	3	-	1	1	1
1.5	Number of consolidated reports on tariff submissions reviewed.	New indicator	New indicator	New indicator	New indicator	1	1	1
1.6	Number of progress reports on support provided on revenue management and debt collection in municipalities produced.	New indicator	New indicator	New indicator	New indicator	4	4	4
1.7	Number of municipal support intervention reports on indigent policy management produced.	New indicator	New indicator	New indicator	New indicator	1	1	1

5.2.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2017/18	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of consolidated revenue performance reports produced.	Quarterly	4 Departmental Report	1 Departmental report	1 Departmental report	1 Departmental report	1 Departments report
			4 Municipal report	1 municipal report	1 municipal report	1 municipal report	1 municipal report
1.2	Number of consolidated municipal cash flow performance reports.	Quarterly	4	1	1	1	1
1.3	Number of progress reports on FMCMM gaps identified: Revenue Management reports produced.	Annually	2	-	-	1 Departmental report	1 Municipal report
1.4	Number of provincial fiscal framework reports produced.	Annually	1	-	-	-	1
1.5	Number of consolidated reports on tariff submissions reviewed.	Annually	1	-	-	1	-
1.6	Number of progress reports on support provided on revenue management and debt collection in municipalities produced.	Quarterly	4	1	1	1	1
1.7	Number of municipal support intervention reports on indigent policy management produced.	Annually	1	-	-	-	1

5.3 Sub-Programme 2.3: Budget Management

5.3.1 Strategic Objectives

Strategic Objective	Promote equitable financial resource allocation, monitor and report on budget outcomes.
Objective statement	To ensure that resources are utilised effectively, efficiently and economically.
Baseline	Timeously tabled the main and adjustment budgets.
Justification	Improve the sustainability and credibility of provincial budgets, the monitoring of implementation to enhance expenditure efficiency, financial prudence and fiscal discipline in order to maximise the capacity of provincial departments to deliver services.
Links	Goal 2: Management and use of fiscal resources.

5.3.2 Strategic Objectives performance indicator & MTEF targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1 Promote effective optimal financial resource allocation	8 Provincial fiscal frameworks produced.	Credible budget in line with government priorities tabled	Timeous and credible provincial budget relevant to government priorities	Tabled 3 provincial budgets	2 Provincial fiscal frameworks produced.	2 Provincial fiscal frameworks produced.	2 Provincial fiscal frameworks produced.	2 Provincial fiscal frameworks produced.

5.3.3 Annual Performance indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.1	Number of budgets tabled.	5	3	3	2	2	2	2
1.2	Provincial In Year Monitoring reports.	14	14	14	14	14	14	14
1.3	Quarterly consolidated Performance Assessment report	4	4	4	4	4	4	4

5.3.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2017/18	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of budgets tabled.	Annual	2	-	-	1	1
1.2	Provincial In Year Monitoring reports	Monthly	14	4	4	3	3
1.3	Quarterly consolidated Performance Assessment report	Quarterly	4	1	1	1	1

5.4 Sub-Programme 2.4: Municipal Finance

5.4.1 Strategic Objectives

Strategic Objective	To enhance effective, efficient and credible budgets within municipalities.
Objective statement	To promote the development of responsive municipal budgets that contributes to the improvement of service delivery to communities.
Baseline	Municipal budgets evaluated, benchmark exercises conducted in each district to ensure responsive municipal budgets that contribute to the improvement of service delivery to communities
Justification	<p>Municipal budgets are meant to play key role as policy instruments to address social and economic challenges. The achievements of socio-economic imperatives need to be supported with appropriate policy and budgetary allocations.</p> <p>Budgets that address selected socio economic outcomes as set out in government priorities are important to realise effective resource allocation.</p>
Links	Goal 2: Management and use of fiscal resources.

5.4.2 Strategic Objectives performance indicators & MTEF targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1 Municipalities supported to promote sustainable budgets	30 municipalities assisted in achieving sustainable budget	31 Municipalities	31 municipalities assisted in achieving sustainable budget	31 municipalities assisted in achieving sustainable budget	30 municipalities assisted in achieving sustainable budget	30 municipalities assisted in achieving sustainable budget	30 municipalities assisted in achieving sustainable budget	30 municipalities assisted in achieving sustainable budget

5.4.3 Annual Performance indicators and Targets

Performance Indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.1	Number of gazettes produced on transfers to municipalities	1	1	2	1	1	1	1
1.2	Number of consolidated assessment reports on municipal budgets	3	3	3	3	1	1	1
1.3	Number of consolidated IYM reports produced	12	12	12	12	12	12	12
1.4	Number of quarterly consolidated municipal performance reports produced	4	4	4	4	4	4	4
1.5	Number of gazettes produced on quarterly outcomes of municipal performance	4	4	2	4	4	4	4
1.6	Number of progress reports on FCMCM gaps identified: municipal budgets	New indicator	New indicator	New indicator	New indicator	1	1	1
1.7	Number of consolidated progress reports on the Municipal support strategy	New indicator	New indicator	New indicator	2	4	4	4

5.4.4 Quarterly Target

Performance indicator		Reporting period	Annual target 2017/18	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of gazettes produced on transfers to municipalities	Annually	1	1	-	-	-
1.2	Number of consolidated assessment reports on municipal budgets	Annually	1	1	-	-	-
1.3	Number of consolidated IYM reports produced.	Monthly	12	3	3	3	3
1.4	Number of quarterly consolidated municipal performance reports produced	Quarterly	4	1	1	1	1
1.5	Number of gazettes produced on quarterly outcomes of municipal performance	Quarterly	4	1	1	1	1
1.6	Number of progress reports on FMCMM gaps identified: municipal budgets	Annually	1	-	-	-	1
1.7	Number of consolidated progress reports on the Municipal support strategy	Quarterly	4	1	1	1	1

5.5 Reconciling performance targets with the Budget and MTEF

5.5.1 Expenditure estimates

Summary of payments and estimates: Programme 2: Sustainable and Resource Management

Table 2.10.2: Summary of payments and estimates by programme: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/17	Revised estimate	Medium-term estimates		
	2013/14	2014/15	2015/16				2017/18	2018/19	2019/20
1. Programme Support	1 649	1 894	2 103	1 836	1 986	2 214	1 980	2 099	2 218
2. Economic Analysis	4 706	4 686	4 803	5 585	5 785	5 785	8 273	8 649	7 023
3. Fiscal Policy	4 365	5 128	4 889	6 054	10 854	10 959	11 099	8 050	8 501
4. Budget Management	7 817	7 618	8 111	9 717	11 802	11 697	21 731	10 927	11 540
5. Municipal Finance	12 229	14 401	16 933	21 091	28 657	28 429	22 487	23 842	25 178
Total payments and estimates	30 766	33 727	36 839	44 263	59 064	59 064	63 570	51 568	54 458

The table shows an increase of 7.6 per cent in 2017/18 from the adjusted appropriation, 18.8 per cent decrease from 2017/18 to 2018/19 and a further increase of 5.6 per cent from 2018/19 to 2019/20 financial year.

Table 2.12.2 provides summary of payments and estimates by economic classification.

Table 2.12.2: Summary of provincial payments and estimates by economic classification: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/17	Revised estimate	Medium-term estimates		
	2013/14	2014/15	2015/16				2017/18	2018/19	2019/20
Current payments	30 349	33 049	35 878	43 724	52 709	53 249	62 870	50 972	53 828
Compensation of employees	26 690	29 977	32 847	39 550	40 115	40 115	48 521	46 359	48 956
Goods and services	3 659	3 072	3 031	4 174	12 594	13 134	14 349	4 613	4 872
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	43	111	10	-	5 000	5 000	-	-	-
Provinces and municipalities	-	111	-	-	5 000	5 000	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	43	-	10	-	-	-	-	-	-
Payments for capital assets	312	489	951	539	1 355	815	700	596	630
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	312	473	951	539	1 355	815	700	596	630
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	16	-	-	-	-	-	-	-
Payments for financial assets	62	78	-	-	-	-	-	-	-
Total economic classification	30 766	33 727	36 839	44 263	59 064	59 064	63 570	51 568	54 458

Compensation of employees

The above table shows an increase of 20.9 per cent from the adjusted appropriation to 2017/18, due implementation of special projects at department of health and municipalities. The table also shows an decrease of 4 per cent from 2017/18 to 2018/19 due to once off funding in 2016/17. In 2019/20 there is an increase of 5.6 per cent from 2018/19.

Goods and services

Goods and services increase by 13.9 per cent in 2017/18 from the adjusted appropriation due to funding allocated to the intervention at the Department of Health. The table above also shows an decrease of 67.8 per cent from 2017/18 to 2018/19 due to once off funding in 2017/18. In 2019/20 there is an increase 5.6 per cent from 2018/19 financial year.

Programme 3: Assets and Liabilities Management

Programme Purpose

This programme's aim is to provide policy direction, facilitating the effective and efficient management of physical assets, ensure sound supply chain management policies and procedures, maintain and manage all financial systems, Banking and Cash Flow Management and provide technical support on Immovable Asset Management to municipalities and provincial departments in the province.

6.1 Sub-Programme 3.1: Asset Management

Strategic Objective	To provide effective support to ensure sound asset and supply chain management(SCM) practices within the province
Objective statement	Provide effective support through issuing of circulars, practice notes, technical assistance and capacity building initiatives to ensure sound asset and supply chain management practices within the province.
Baseline	Issued asset management guidelines, developed draft provincial asset and supply chain management policies for the province. Assisted departments and municipalities with developing asset and supply chain management policies from the provincial policy. Issued amended bid documents (ncp 1, 4, 6.1, 8 and 9). SCM and asset technical assistance, capacity building and support within the province.
Justification	The objectives will promote optimal utilization of supply chain management and asset management policies and best practice for provincial departments and municipalities.
Links	Goal 2: Management and of fiscal resources Goal 3: Prudent management of assets and liabilities Goal 4: Sound financial management and governance

6.1.1 Strategic Objectives performance indicators and MTEF Targets

Strategic Objective performance Indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1 Level of financial maturity capability on Asset and Supply Chain Management	Financial Capability to level 3 for: 12 Depts.	New indicator	Depts: 2.87	Depts: 2.88	Financial Capability to level 3 for: 12 Depts.	Financial Capability to level 3 for: 12 Depts.	Financial Capability to level 3 for: 12 Depts.	Financial Capability to level 3 for: 12 Depts.
	Financial Capability to level 3 for: 30 municipalities	New indicator	Mun. 2.31	Mun. 2.55	Financial Capability to level 2 for: 30 municipalities	Financial Capability to level 2 for: 30 municipalities	Financial Capability to level 3 for: 30 municipalities	Financial Capability to level 3 for: 30 municipalities

6.1.2 Annual Performance Indicators and MTEF Targets

Performance Indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.1	Support provided to roll out and implement the National Central Suppliers Database in the province	New indicator	New indicator	New indicator	2 roadshows in the province	2 roadshows in the province	2 roadshows in the province	2 roadshows in the province
1.2	Price Index reports published	2	-	2	4	4	4	4

Performance indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.3	Number of progress reports on support intervention implemented to address SCM and Assets management gaps identified during the FMCMM assessment.	New indicator	New indicator	New indicator	2	3	3	3
1.4	Capacity building initiatives within departments and municipalities to enhance compliance and effectiveness of supply chain management	New indicator	1	1	1 accredited course (MFMA)	1 accredited course (MFMA)	1 accredited course (PFMA)	1 accredited course (MFMA)
1.5	Progress report on the municipalities assisted through the Municipal Support Grant(MSG)	New indicator	New indicator	New indicator	New indicator	4	-	-

6.1.3 Quarterly Targets

Performance Indicator		Reporting period	Annual target 2017/18	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Support provided to roll out and implement the National Central Suppliers Database in the province.	Bi-Annual	2 Roadshows	1	-	1	-
1.2	Price index reports published	Quarterly	4 price index reports published	1	1	1	1
1.3	Number of progress reports on support intervention implemented to address SCM and Assets management gaps identified during the FMCMM assessment.	Annually	3	-	-	-	3
1.4	Capacity building initiatives within departments and municipalities to enhance compliance and effectiveness of supply chain management	Annually	1 accredited courses(MFMA)	-	-	1	-
1.5	Progress report on the municipalities assisted through the Municipal Support Grant	Quarterly	4 quarterly reports	1	1	1	1

6.2 Sub-Programme 3.2: Supporting and Interlinked Financial Systems

6.2.1 Strategic Objectives

Strategic Objective	To provide oversight and management of interlinked financial systems and enhancing compliance with the PFMA and other relevant legislation within the provincial administration
Objective statement	Provide oversight and management of interlinked financial systems by promoting effective utilisation of transversal systems to enhance credibility of financial information within the provincial administration
Baseline	Implemented Logis to enhance supply chain compliance, Conducted a biometric aided headcount to enhance credibility of employee data and Implemented Biometric Access Control system to enhance security on financial transactions
Justification	The sub-programme will ensure that technical and functional support on interlinked financial systems is provided, including the rollout of LOGIS to all provincial

	departments.
Links	Goal 1: Strategic leadership and administrative support Goal 3: Prudent management of assets and liabilities Goal 4: Sound financial management and governance

6.2.2 Strategic Objectives Performance Indicators & MTEF Targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1 Monitoring Reports on utilisation and compliance of transversal and support sub-systems	16 Consolidated Reports	New indicator	New indicator	New indicator	4 Consolidated Reports	4 Consolidated Reports	4 Consolidated Reports	4 Consolidated Reports

6.2.3 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.1	Management and provision of Technical and functional support; calls solved after being logged and the escalation of national calls to LOGIK where required. (Includes BAS, PERSAL, LOGIS and BACS)	100% of calls resolved within 24 working hours	100% of calls resolved within 24 hours after being logged	98% of calls resolved within 24 hours after being logged	100% of calls resolved within 24 hours after being logged	95% of calls resolved within 24 hours after being logged	95% of calls resolved within 24 hours after being logged	95% of calls resolved within 24 hours after being logged
1.2	Capacity building sessions for Provincial Departments to enhance effective utilisation of transversal systems and sub-systems	57 x BAS, 216 x PERSAL 454 x LOGIS	519 x users trained	430 users trained	10 x BAS 15 x PERSAL 17 x LOGIS Trainings	10 x BAS 15 x PERSAL 16 x LOGIS Trainings	10 x BAS 15 x PERSAL 16 x LOGIS Trainings	10 x BAS 15 x PERSAL 16 x LOGIS Trainings
		New Indicator	21 x User forums	23 x User forums	16 x User forums	16 x User forums	16 x User forums	16 x User forums
1.3	Reports to enhance monitoring compliance and enforcement of prescribed legislation and policies	New Indicator	12 Consolidated Reports	8 Consolidated Reports	12 Consolidated Reports	12 Consolidated Reports	12 Consolidated Reports	12 Consolidated Reports

Performance Indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.4	Assessment Reports on Optimal Utilisation of LOGIS	New Indicator	New indicator	New Indicator	Quarterly reports for 13 Departments (52 reports)	Quarterly reports for 13 Departments (52 reports)	Quarterly reports for 13 Departments (52 reports)	Quarterly reports for 13 Departments (52 reports)
1.5	Provide support and monitor the biometric headcount system to ensure PERSAL integrity	New indicator	13 departments supported and monitored	Support and monitor 13 departments' headcount system	100% of new appointments enrolled on the Headcount system within 6 months	80% of new appointments enrolled on the Headcount system within 90 days	80% of new appointments enrolled on the Headcount system within 90 days	80% of new appointments enrolled on the Headcount system within 90 days
1.6	BAS System Controller services provided on behalf of provincial departments	New indicator	13 Departments	13 Departments	Quarterly reports for 13 Departments (52 reports)	Quarterly reports for 13 Departments (52 reports)	Quarterly reports for 13 Departments (52 reports)	Quarterly reports for 13 Departments (52 reports)

6.2.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2017/18	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Management and provision of Technical and functional support; calls solved after being logged and the escalation of national calls to LOGIK where required. (Includes BAS, PERSAL, LOGIS and BACS)	Quarterly	95% of provincial calls resolved within 24 hours after being logged	95% of calls resolved within 24 hours after being logged	95% of calls resolved within 24 hours after being logged	95% of calls resolved within 24 hours after being logged	95% of calls resolved within 24 hours after being logged
1.2	Capacity building sessions for Provincial Departments to enhance effective utilisation of transversal systems and sub-systems	Quarterly	10 x BAS Training	2 x BAS	5 x BAS	2 x BAS	1 x BAS
			15 x PERSAL Training	4x PERSAL	4x PERSAL	4x PERSAL	3x PERSAL
			16 x LOGIS Training	4 x LOGIS	4 x LOGIS	4 x LOGIS	4 x LOGIS
			16 User Forums	4 User forums	4 User forums	4 User forums	4 User forums
1.3	Reports to enhance monitoring compliance and enforcement of prescribed legislation & policies	Monthly	12 consolidated reports	3 consolidated reports	3 consolidated reports	3 consolidated reports	3 consolidated reports
1.4	Assessment Reports on Optimal Utilisation of LOGIS	Quarterly	Quarterly reports for 13 Departments (52 reports)	13 reports	13 reports	13 reports	13 reports
1.5	Provide support and monitor the biometric headcount system to ensure PERSAL integrity	Quarterly	80% of new appointments enrolled on the Headcount	80% of new appointments	80% of new appointments	80% of new appointments enrolled on the	80% of new appointments enrolled on the

Performance indicator		Reporting period	Annual target 2017/18	Quarterly targets			
				1 st	2 nd	3 rd	4 th
			system within 90 days	enrolled on the Headcount system within 90 days	enrolled on the Headcount system within 90 days	Headcount system within 90 days	Headcount system within 90 days
1.6	BAS System Controller services provided on behalf of Provincial Departments	Quarterly	Quarterly reports for 13 Departments (52 reports)	13 reports	13 reports	13 reports	13 Reports

6.3 Sub-Programme 3.3: Public Private Partnerships

6.3.1 Strategic Objectives

Strategic Objective	To promote and facilitate the strengthening of infrastructure delivery management within provincial and local government through the utilisation of best practice methodology.
Objective statement	Promote and facilitate the strengthening of Infrastructure Delivery management within Provincial and Local government by providing technical assistance and support on all PPP and infrastructure projects through the NCIDMS.
Baseline	Quarterly assessments to determine Institutionalization of Infrastructure Delivery Management framework (IDMS) in Provincial and Local government.
Justification	Provision of technical support for the identified projects within departments and municipalities is imperative for the effective, efficient and economical management of resources
Links	Goal 2: Management and use of fiscal resources Goal 3: Prudent management of assets and liabilities

Strategic Objective performance indicators:		5 year Strategic plan target	Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
			2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1	Number of departments and municipalities compliant with the NCIDMS Framework	7 Departments and 30 municipalities managing infrastructure effectively and efficiently in line with NCIDMS	Infrastructure Delivery Management System (IDMS) is currently functional	Developed NC Infrastructure Delivery Management Framework (IDMS)	7 Infrastructure Departments compliant with IDMS	NCIDMS to be reviewed to support Municipal Infrastructure	7 Departments and 12 municipalities	7 Departments and 20 municipalities	7 Departments and 30 municipalities
						Municipal infrastructure delivery Management framework developed			

6.3.3 Annual Performance Indicators and Targets

Performance Indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.1	Assessments conducted on infrastructure plans in line with Infrastructure Budget Process.	New indicator	New indicator	New indicator	New indicator	Assessment conducted on 7 departments in line with Infrastructure Budget Process	Assessment conducted on 7 departments in line with Infrastructure Budget Process	Assessment conducted on 7 departments in line with Infrastructure Budget Process
					New indicator	Assessment conducted on 12 municipalities in line with Infrastructure Budget Process	Assessment conducted on 20 municipalities in line with Infrastructure Budget Process	Assessment conducted on 30 municipalities in line with Infrastructure Budget Process
1.2	Facilitate Capacity Building in accordance with the approved provincial IDMS in support of the institutionalisation of best Practices	2 workshops conducted	2 workshops conducted	2 workshops conducted	2 Workshops conducted	2 provincial workshops conducted	2 provincial workshops conducted	2 provincial workshops conducted
						2 municipal workshops conducted	2 municipal workshops conducted	2 municipal workshops conducted
1.3	Assessments reports produced on Municipalities and Departments' capacity to manage infrastructure delivery	10 Provincial Infrastructure (PIC) meetings held with 7 departments	7 Departments Assessed	7 Departments Assessed	4 Quarterly Assessment Reports for 7 Departments (28 reports)	4 Quarterly Assessment Reports of 7 Department	4 Quarterly Assessment Reports of 7 Department	4 Quarterly Assessment Reports of 7 Department
		New indicator	New indicator	0 Municipalities Assessed	4 Quarterly Assessment Reports for 10 Municipalities	4 Quarterly Assessment Reports of 12 Municipalities	4 Quarterly Assessment Reports of 20 Municipalities	4 Quarterly Assessment Reports of 30 Municipalities

Performance indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.4	Financial analysis of capital expenditure trends and Physical project verification on provincial immovable assets	4 Quarterly expenditure outcomes reports produced	4 Quarterly expenditure outcomes reports produced	4 Quarterly expenditure outcomes report produced	4 Quarterly expenditure outcomes reports produced	4 Financial Analysis reports produced	4 Financial Analysis reports produced	4 Financial Analysis reports produced
		5 site visits conducted	5 site visits conducted	4 site visits conducted	5 site visits conducted	5 site visits conducted	5 site visits conducted	5 site visits conducted

6.3.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2017/18	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Assessments conducted on infrastructure plans in line with Infrastructure Budget Process.	Quarterly	Assessment conducted on 7 departments in line with Infrastructure Budget Process	-	-	1 Assessment Report	1 Assessment Report
			Assessment conducted on 12 municipalities in line with Infrastructure Budget Process	1 Assessment Report	1 Assessment Report	-	-
1.2	Facilitate Capacity Building in accordance with the approved provincial IDMS in support of the institutionalisation of Best Practices	Quarterly	2 provincial workshops conducted	1	-	1	-
			2 municipal workshops conducted	-	1	-	1
1.3	Assessments reports produced on Municipalities and Departments' capacity to manage infrastructure delivery	Quarterly	4 Quarterly Assessment Reports of 7 Departments	1 assessment reports	1 assessment reports	1 assessment reports	1 assessment reports
		Quarterly	4 Quarterly Assessment Reports of 12 Municipalities	1 assessment reports	1 assessment reports	1 assessment reports	1 assessment reports
1.4	Financial analysis of capital expenditure trends and Physical project verification on provincial immovable	Quarterly	4 Financial Analysis reports produced	1 Financial Analysis report	1 Financial Analysis report	1 Financial Analysis report	1 Financial Analysis report

Performance indicator	Reporting period	Annual target 2017/18	Quarterly targets			
			1 st	2 nd	3 rd	4 th
assets		5 site visits conducted	1 Site Visit	1 Site Visit	2 Site Visit	1 Site Visit

6.4 Sub-Programme 3.4: Banking and Cash flow Management

6.4.1 Strategic Objectives and MTEF Targets

Strategic Objective	To promote effective and efficient banking services and cash flow management for the provincial revenue fund
Objective statement	Promote effective and efficient banking services and cash flow management for provincial revenue fund by implementing cash management framework and providing technical advice and support.
Baseline	Clean Audit Report on Provincial Revenue Fund Maintaining healthy provincial liquidity
Justification	Provide support to provincial department in terms of banking services and cash flow Management
Links	Goal 2: Management and use of fiscal resources Goal 3: Promote prudent management of assets. Goal 4: Sound Financial Management of Resources

6.4.2 Strategic Objectives Performance Indicator and MTEF Targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1 Audit outcome for the Provincial Revenue Fund reflecting the effectiveness and efficiency of banking services and cash flow management	Clean Audit Report on the Provincial Revenue Fund	Unqualified report on the revenue fund for 2012/13	Clean Audit Report on the Provincial Revenue Fund	Clean Audit Report on the Provincial Revenue Fund	Clean Audit Report on the Provincial Revenue Fund	Clean Audit Report on the Provincial Revenue Fund	Clean Audit Report on the Provincial Revenue Fund	Clean Audit Report on the Provincial Revenue Fund

6.4.3 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.1	Number of Bank Reconciliations for Exchequer Account	12	12	12	12	12	12	12
1.2	Banking services evaluation reports	2	2	2	2	2	2	2
1.3	Audited Provincial Revenue Fund (PRF) annual financial statements produced.	1	1	1	1	1	1	1
1.4	Number of cash flow reports produced.	6	6	6	6	6	6	6
1.5	Review and maintain cash management framework.	1	1	1	1	1	1	1
1.6	Review and maintain Investment Policy	New Indicator	New Indicator	2	4	4	4	4

6.4.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2017/18	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of Bank Reconciliations for Exchequer Account	Monthly	12	3	3	3	3
1.2	Banking services evaluation reports	Bi-annual	2	1	-	1	-
1.3	Audited Provincial Revenue Fund (PRF) annual financial statements produced.	Annually	1	-	1	-	-
1.4	Number of cash flow reports produced.	Quarterly	6	1	2	1	2
1.5	Review and maintain cash management framework.	Annually	1	-	-	-	1
1.6	Review and maintain Investment Policy	Quarterly	4	1	1	1	1

6.5 Reconciling performance targets with the Budget and MTEF

6.5.1 Expenditure estimates

Table 2.10.3: Summary of payments and estimates by programme: Assets and Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2016/17	Revised estimate	Medium-term estimates		
	2013/14	2014/15	2015/16				2017/18	2018/19	2019/20
1. Programme Support	1 445	1 341	1 490	1 845	1 845	1 645	1 951	2 070	2 184
2. Asset Management	6 160	5 303	18 140	9 526	38 971	38 971	37 693	10 722	11 323
3. Support And Interlinked Financial Systems	29 652	31 042	22 144	18 780	18 804	18 804	19 929	21 117	22 299
4. Public Private Partnership	4 441	6 061	6 023	6 106	6 556	6 556	6 590	7 079	7 475
5. Banking And Cashflow Management	2 695	3 380	3 923	5 840	4 602	4 602	9 653	6 645	7 017
Total payments and estimates	44 393	47 127	51 720	42 097	70 578	70 578	75 816	47 634	50 298

The table shows an increase of 7 per cent in 2017/18 from the adjusted appropriation, 37 per cent decrease from 2017/18 to 2018/19 due to once-off funding towards municipal support strategy. In the 2019/20 there is an increase of 5.6 per cent from 2018/19 financial year.

Table 2.12.3 provides summary of payments and estimates by economic classification.

Table 2.12.3: Summary of provincial payments and estimates by economic classification: Assets and Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2016/17	Revised estimate	Medium-term estimates		
	2013/14	2014/15	2015/16				2017/18	2018/19	2019/20
Current payments	39 150	45 625	45 068	41 508	45 420	45 403	53 588	47 101	49 738
Compensation of employees	25 080	27 598	31 370	34 877	34 264	34 342	39 732	40 305	42 561
Goods and services	14 036	18 215	13 691	6 615	11 090	10 995	10 387	6 778	7 156
Interest and rent on land	34	12	7	16	66	66	3 469	18	19
Transfers and subsidies to:	5	33	5 043	-	23 230	23 247	20 760	-	-
Provinces and municipalities	-	-	4 709	-	23 195	23 195	20 760	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	5	33	334	-	35	52	-	-	-
Payments for capital assets	5 238	1 218	1 699	589	1 928	1 928	1 468	532	562
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 511	983	1 239	589	1 904	1 904	1 468	532	562
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	2 727	235	370	-	24	24	-	-	-
Payments for financial assets	-	51	-	-	-	-	-	-	-
Total economic classification	44 393	47 127	51 720	42 097	70 578	70 578	75 816	47 634	50 298

Compensation of employees

The above table also shows that compensation of employees increases with 15.9 per cent in 2017/18 from the adjusted appropriation as a result of reprioritisation in 2016/17 and funding of once off projects in 2017/18. It also shows an increase of 1 per cent from 2017/18 to 2018/19 and with another 5.5 per cent from 2018/19 to 2019/20.

Goods and services

Goods and services decrease by 6 per cent in 2017/18 from the adjusted appropriation due to funding allocated towards the municipal support strategy in 2016/17. The table above also shows a decrease of 34 per cent from 2017/18 to 2018/19 due to once off funding towards the same project in 2017/18. In 2019/20 there is an increase 5.5 per cent from 2018/19 financial year.

7. Programme 4: Financial Governance

Programme Purpose

To promote accountability and good governance through substantive reflection of financial activities of the province as well as compliance with financial norms and standards.

7.1 Sub-Programme 4.1: Accounting Services

7.1.1 Strategic Objectives

Strategic Objective	To provide support on accounting practices that will promote financial reporting to a level 3 financial management capability maturity level (FMCM).
Objective statement	To provide ongoing technical support on accounting practice to departments, municipalities and entities.
Baseline	FMCM level 2 – departments FMCM level 2 – municipalities
Justification	There is a need to improve the quality of financial reporting and audit outcomes of departments, municipalities and entities.
Links	To promote sound financial management and good governance within the province.

7.1.2 Strategic Objectives performance indicators & MTEF targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1 Improved financial management capability maturity (FMCM) to level 3 on financial reporting.	FMCM level 3 reporting for departments.	Credible financial reporting.	Departments: Average is 2.83	2.97	FMCM level 3 reporting.	FMCM level 3 reporting for departments	FMCM level 3 reporting for departments	FMCM level 3 reporting for departments
	FMCM level 3 reporting for municipalities.	New Indicator	New Indicator	2.48	2.57	FMCM level 2 reporting for municipalities	FMCM level 3 reporting for municipalities	FMCM level 3 reporting for municipalities

7.1.3 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.1	Number of compliance reports on compliance certificates of departments	12	48 Quarterly assessment reports	48 Quarterly assessment reports	4	4	4	4
1.2	Number of compliance reports on monitoring tools of municipalities	New indicator	55	42	4	4	4	4
1.3	Number of capacity building programmes implemented	New indicator	4 Training sessions	4 workshops	4 Workshops	2 Workshops	2 Workshops	2 Workshops

Performance indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
			3 CFO session	4 CFO session	4 CFO Forums	4 CFO Forums	4 CFO Forums	4 CFO Forums
1.4	Number of reports on audit action plans.	New indicator	65	43	4	4	4	4
1.5	Consolidated annual financial information tabled timeously	1	1	1	1	1	1	1
1.6	Number of municipalities supported and monitored on implementation of MSCOA	New indicator	New indicator	New indicator	30	30	30	-
1.7	Number of support intervention implemented to address financial reporting gaps identified during the FMCMM assessment.	New indicator	New indicator	New indicator	1	1	1	1

7.1.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2017/18	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of compliance reports on compliance certificates of departments	Quarterly	4	1	1	1	1
1.2	Number of compliance reports on monitoring tools of municipalities	Quarterly	4	1	1	1	1
1.3	Number of capacity building programmes implemented	Quarterly	2 Workshops	1	-	-	1
			4 CFO Forums	1	1	1	1
1.4	Number of reports on audit action plans.	Quarterly	4	1	1	1	1
1.5	Consolidated annual financial information tabled timeously	Annually	1	-	-	1	-
1.6	Number of municipalities supported and monitored on implementation of MSCOA	Quarterly	30	8	8	7	7
1.7	Number of support intervention implemented to address financial reporting gaps identified during the FMCMM assessment.	Annually	1	-	-	-	1

7.2 Sub-Programme 4.2: Norms and Standards

7.2.1 Strategic Objectives

Strategic Objective	To monitor, promote and support the implementation of developed norms and standards that will improve financial management capability maturity within the province.
Objective statement	Improvement of financial management capability maturity within the province on institutional arrangements, accountability, transparency and corporate governance areas.
Baseline	FMCMM level 2 – departments FMCMM level 2 – municipalities

Justification	The objective will contribute to tracking progress on implementation norms and standards as well as the improvement of financial management within the province.
Links	To promote sound financial management and good governance within the province.

7.2.2 Strategic Objectives performance indicators & MTEF targets

Strategic Objective: To monitor, promote and support the implementation of developed norms and standards that will improve financial management capability maturity within the province.								
Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1 Improved financial management capability maturity to level 3 on compliance, institutional arrangements, accountability and transparency within the Province.	FMC level 3 by departments	FMC level 2.82 by departments	FMC level 2.87 by departments	FMC level 2.88 by departments	FMC level 3 by department	FMC level 3 by departments	FMC level 3 by departments	FMC level 3 by departments
	FMC level 3 by municipalities	FMC level 1 by municipalities		FMC level 2.48 by municipalities	FMC level 2 by municipalities	FMC level 3 by municipalities	FMC level 3 by municipalities	FMC level 3 by municipalities

7.2.3 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.1	Number of compliance reports compiled on institutional arrangements, accountability and transparency to improve alignment with norms and standards.	New indicator	7 reports	10 report	4	4	4	4
1.2	Number of support intervention implemented to address gaps identified during the FMCMM assessments.	3	5	5	3	4	4	4
1.3	Number of capacity building programmes implemented.	New indicator	New indicator	New indicator	7	8	8	8

7.2.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2017/18	Quarterly targets			
				1st	2nd	3rd	4th
1.1	Number of compliance reports compiled on instructional arrangements, accountability and transparency to improve alignment with norms and standards.	Quarterly	4	1	1	1	1
1.2	Number of support intervention implemented to address gaps identified during the FMCMM assessments.	Annually	4	-	-	-	4
1.3	Number of capacity building programmes implemented.	Quarterly	8	2	2	3	1

7.3 Sub-Programme 4.3: Risk Management

7.3.1 Strategic Objectives

Strategic Objective	Monitor, oversee and evaluate implementation of risk management practices in order to improve capability maturity level within the province
Objective statement	To improve compliance and implementation of risk management practices to risk maturity level 3.
Baseline	FMCM level 2 – departments
Justification	Local Government risk survey level 2 – municipalities
Links	Continuous improvement in compliance regarding risk management in the province

7.3.2 Strategic Objectives and MTEF Targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1 Improved financial management capability maturity to level 3 on risk management practices by departments and municipalities	Maintain improved risk management maturity level of 3 for 12 Departments	Risk management maturity average level of 2.84 for 12 Departments.	Departments: Average is 2.83	Improved risk management maturity level of 2.85 for 12 Departments	Improved risk management maturity level of 3 for 12 Departments	Risk management maturity level of 3 for 12 Departments	Risk management maturity level of 3 for 12 Departments	Risk management maturity level of 3 for 12 Departments
	Maintain improved risk management maturity levels of 3 for 30 Municipalities	Risk management maturity average level of 2.70 for 31 Municipalities	Municipalities: Average is 2.84	Risk management maturity level of 2.11 for 31 Municipalities	Improved risk management maturity level of 3+ for 30 Municipalities	Risk management maturity levels of 3 for 30 Municipalities	Risk management maturity levels of 3 for 30 Municipalities	Risk management maturity levels of 3 for 30 Municipalities

7.3.3 Annual Performance Indicators and Targets

Performance Indicator	Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
	2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.1 Progress Reports on support intervention implemented to address gaps identified during the FMCM assessment	New indicator	New indicator	New indicator	New indicator	4	4	4
1.2 Report on the Risk Management status of the province	New indicator	3 RM reports	5 RM reports	4 RM reports	4 RM reports	4 RM reports	4 RM reports

Performance indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.3	Number of Provincial risk registers developed	New indicator	2 consolidated risk registers per cluster	1 consolidated risk register per cluster	1 consolidated risk registers per cluster	1 consolidated risk register	1 consolidated risk register	1 consolidated risk register
1.4	Number of capacity building programmes implemented within the Province.	New indicator	4 RM forums	5 RM forums	4 RM forums	6 RM forums	6 RM forums	6 RM forums
			3 provincial RMC workshops	2 provincial RMC workshops	2 provincial RMC workshops	2 Risk Management workshops	2 Risk Management workshops	2 Risk Management workshops
1.5	Number of progress reports on establishment of Internal Audit Units and Audit Committees in Municipalities	New indicator	New indicator	New indicator	New indicator	4	4	4

7.3.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2017/18	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Progress Reports on support intervention implemented to address gaps identified during the FMCMM assessment	Quarterly	4	1	1	1	1
1.2	Report on the Risk Management status of the province	Quarterly	4 RM reports	1	1	1	1
1.3	Number of Provincial risk registers developed	Annually	1 consolidated risk register	-	-	-	1
1.4	Number of capacity building programmes implemented within the Province	Quarterly	6 Risk Management forums	2	1	2	1
			2 Risk Management workshops	-	1	-	1
1.5	Number of progress reports on establishment of Internal Audit Units and Audit Committees in Municipalities	Quarterly	4	1	1	1	1

7.4 Reconciling performance targets with the Budget and MTEF

7.4.1 Expenditure estimates

Summary of payments and estimates: Programme 4: Financial Governance

Table 2.10.4 provides summary of payments and estimates by sub programme.

Table 2.10.4: Summary of payments and estimates by programme: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2016/17	Revised estimate	Medium-term estimates		
	2013/14	2014/15	2015/16				2017/18	2018/19	2019/20
1. Programme Support	1 729	1 467	1 609	1 894	1 644	1 644	1 883	2 098	2 218
2. Accounting Services	8 752	7 436	8 358	8 769	10 511	10 511	12 309	9 813	10 385
3. Norms And Standards	5 077	5 963	5 759	6 335	7 245	7 245	8 389	8 765	9 256
4. Risk Management	4 815	4 827	5 268	6 090	10 554	10 554	6 431	6 816	7 196
Total payments and estimates	20 373	19 693	20 994	23 088	29 954	29 954	29 012	27 492	29 035

The table also shows a decrease of 3 per cent in 2017/18 from the adjusted appropriation due to the funding allocated towards the MSCOA project in 2016/17. There is a 5 per cent decrease from 2017/18 to 2018/19 due to the fact that the MSCOA project will be completed in the 2017/18. In 2019/20 there is an increase 5.6 per cent increase from 2018/19.

Table 2.12.4 provides summary of payments and estimates by economic classification.

Table 2.12.4: Summary of provincial payments and estimates by economic classification: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2016/17	Revised estimate	Medium-term estimates		
	2013/14	2014/15	2015/16				2017/18	2018/19	2019/20
Current payments	20 052	19 013	20 397	22 612	25 085	24 885	28 086	27 268	28 798
Compensation of employees	13 391	15 299	16 210	19 145	19 419	18 863	24 603	23 327	24 636
Goods and services	6 661	3 714	4 187	3 667	5 666	6 022	4 093	3 942	4 163
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	-	6	6	-	4 464	4 464	-	-	-
Provinces and municipalities	-	-	-	-	4 464	4 464	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	6	6	-	-	-	-	-	-
Payments for capital assets	302	587	591	276	405	605	316	224	237
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	302	587	591	276	405	605	316	224	237
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	19	87	-	-	-	-	-	-	-
Total economic classification	20 373	19 693	20 994	23 088	29 954	29 954	29 012	27 492	29 035

Compensation of employees

The above table shows that compensation of employees increase by 26.6 per cent in 2017/18 from the adjusted appropriation due the implementation of MSCOA project, furthermore there is 5 per cent decrease from 2017/18 to 2018/19 as the MSCOA project will be completed in the 2017/18 financial year. In 2019/20 there is an increase 5.6 per cent increase from 2018/19 financial year.

Goods and services

Goods and services decrease by 27 per cent in 2017/18 from the adjusted appropriation due to funding allocated towards the MSCOA projects in 2016/17. The table above also shows a decrease of 3 per cent from 2017/18 to 2018/19 due to once off funding towards the same project in 2017/18. In 2019/20 there is an increase 5.6 per cent from 2018/19 financial year.

1. Programme 5: Internal Audit and Audit Committees

Programme Purpose

- a) To provide internal audit service to the Northern Cape Provincial Departments and listed public entities.
- b) To provide audit committee oversight services to the Northern Cape Provincial Departments and listed public entities.

8.1 Sub – Programme: Programme Support & Audit Committee

8.1.1 Strategic Objectives

Strategic Objective	Provision of shared Audit Committees oversight services to the 12 Northern Cape Provincial Departments and 6 listed public entities over the next 5 years.
Objective statement	The audit committee provides oversight over the financial reporting process, the system of internal control, the audit process, the process for monitoring compliance with laws and regulations and the code of conduct
Baseline	4 Audit Committees rendering oversight over 12 Departments and 6 listed public entities and fully compliant with the Audit Charter and MPAT
Justification	To comply with the PFMA section 38(1)(a)(ii) and 51(1)(a)(ii) which requires the existence of audit committees. To improve the effectiveness of risk management, control, and governance processes in the Northern Cape Provincial Government.
Links	Strategic goal 5: Sound governance through internal audit and audit committees

8.1.2 Strategic Performance Indicators and Targets

Strategic objective performance indicators:		5 year strategic plan target	Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
			2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
	Audit Committee								
1.	Convene Audit Committee meetings in adherence to the legislative requirements	457	New indicator	54	61	99	99	99	99

8.1.3 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.1	Number of Compliance Assessments to the Audit Committee Charter	New indicator	New indicator	Assessment of 3 out of 5	4	4	4	4

8.1.4 Quarterly Targets: Programme Support and Audit Committee

Performance indicator		Reporting period	Annual target 2017/18	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of Compliance Assessments to the Audit Committee Charter	Annually	4	-	-	-	4

8.2 Sub- programme 2 – 5: Education, Health, Agriculture & Public Works

Sub-programmes 2 to 5 have the same strategic indicators:

8.2.1 Strategic Objectives

Strategic Objective	Provision of shared internal audit service to the 12 Northern Cape Provincial departments and 6 listed entities over the next 5 years.
Objective statement	Shared Internal Audit Unit provides an independent assurance and consulting services to help the Northern Cape Provincial Departments and listed public entities accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.
Baseline	General conformance compliance to International Standards for the Professional Practice of Internal Auditing. The Auditor-General did not raise any findings on the internal audit function. Full compliance to MPAT
Justification	To comply with the Treasury Regulation 3.2.2 this requires the existence of internal audit function. To improve the effectiveness of risk management, control, and governance processes in the Northern Cape Provincial Departments and listed public entities.
Links	Strategic goal 5: Sound governance through internal audit and audit committees.

8.2.2 Strategic Objectives Performance Indicators

Strategic objective performance indicators:		5 year Strategic Plan Target	Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
			2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1	Execution of the approved annual audit plans.	1206	124 reports	200 Audit Reports	241 Audit reports	200	255 audits reports	255 audits reports	255 audits reports

8.3 Sub-programme: Education Cluster

8.3.1 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.1	Number of risk based plans approved by AC	3	3	3	7	7	7	7
1.2	Number of audit reports issued	31%	118%	152%	50	89	89	89
1.3	Outcome of client satisfaction surveys received	3	3	4	12	3 out of 5	3 out of 5	3 out of 5
1.4	Outcome of audit committee satisfaction survey received	4	4	4	1	3 out of 5	3 out of 5	3 out of 5
1.5	Number of internal quality reviews conducted (1 per quarter)	New indicator	New indicator	New indicator	4	4	4	4

8.3.2 Quarterly Targets: Education Cluster

Performance indicator		Reporting period	Annual target 2017/18	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of risk based plans approved by AC	Annually	7	-	-	-	7
1.2	Number of audit reports issued	Quarterly	89	13	25	27	24
1.3	Outcome of client satisfaction surveys received.	Quarterly	3 out of 5	3 out of 5	3 out of 5	3 out of 5	3 out of 5

Performance indicator		Reporting period	Annual target 2017/18	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.4	Outcome of audit committee satisfaction survey received	Annually	3 out of 5	-	-	-	3 out of 5
1.5	Number of internal quality reviews conducted (1 per quarter)	Quarterly	4	1	1	1	1

8.4 Sub-programme: Health Cluster

8.4.1 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.1	Number of risk based plans approved by AC	3	3	3	3	3	3	3
1.2	Number of audit reports issued	30%	106%	97%	50	50	50	50
1.3	Outcome of client satisfaction surveys received.	3	3	4	12	3 out of 5	3 out of 5	3 out of 5
1.4	Outcome of audit committee satisfaction survey received.	4	5	4	1	3 out of 5	3 out of 5	3 out of 5
1.5	Number of internal quality reviews conducted (1 per quarter)	New indicator	New indicator	New indicator	4	4	4	4

8.4.2 Quarterly Targets: Health Cluster

Performance indicator		Reporting period	Annual target 2017/18	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of risk based plans approved by AC	Annually	3	-	-	-	3
1.2	Number of audit reports issued	Quarterly	50	9	15	14	12
1.3	Outcome of client satisfaction surveys received.	Quarterly	3 out of 5	3 out of 5	3 out of 5	3 out of 5	3 out of 5
1.4	Outcome of audit committee satisfaction survey received.	Annually	3 out of 5	-	-	-	3 out of 5
1.5	Number of internal quality reviews conducted (1 per quarter)	Quarterly	4	1	1	1	1

8.5 Sub-programme: Agriculture Cluster

8.5.1 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2017/18	2018/19
1.1	Number of risk based plans approved by AC	3	3	3	3	5	5	5
1.2	Number of audit reports issued	34%	102%	126%	50	66	66	66
1.3	Outcome of client satisfaction surveys received.	3	4	4	12	3 out of 5	3 out of 5	3 out of 5
1.4	Outcome of audit committee satisfaction survey received.	4	4	4	1	3 out of 5	3 out of 5	3 out of 5
1.5	Number of internal quality reviews conducted (1 per quarter)	New indicator	New indicator	New indicator	1	4	4	4

8.5.2 Quarterly Targets: Agriculture Cluster

Performance Indicator		Reporting period	Annual target 2017/18	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of risk based plans approved by AC	Annually	5	-	-	-	5
1.2	Number of audit reports issued	Quarterly	66	13	16	16	21
1.3	Outcome of client satisfaction surveys received.	Quarterly	3 out of 5	3 out of 5	3 out of 5	3 out of 5	3 out of 5
1.4	Outcome of audit committee satisfaction survey received.	Annually	3 out of 5	-	-	-	3 out of 5
1.5	Number of internal quality reviews conducted (1 per quarter)	Quarterly	4	1	1	1	1

8.6 Sub-programme: Public Works Cluster

8.6.1 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2016/17	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2018/19	2019/20
1.1	Number of risk based plans approved by AC	3	3	4	3	4	4	4
1.2	Number of audit reports issued	29%	97%	114%	50	50	50	50
1.3	Outcome of client satisfaction surveys received.	3	3	4	12	3 out of 5	3 out of 5	3 out of 5
1.4	Outcome of audit committee satisfaction survey received.	4	4	4	1	3 out of 5	3 out of 5	3 out of 5
1.5	Number of internal quality reviews conducted (1 per quarter).	New indicator	New indicator	New indicator	4	4	4	4

8.6.2 Quarterly Targets: Public Works Cluster

Performance indicator		Reporting period	Annual target 2017/18	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of risk based plans approved by AC	Annually	4	-	-	-	4
1.2	Number of audit reports issued	Quarterly	50	10	13	14	13
1.3	Outcome of client satisfaction surveys received.	Quarterly	3 out of 5	3 out of 5	3 out of 5	3 out of 5	3 out of 5
1.4	Outcome of audit committee satisfaction survey received.	Annually	3 out of 5	-	-	-	3 out of 5
1.5	Number of internal quality reviews conducted (1 per quarter)	Quarterly	4	1	1	1	1

8.7 Reconciling performance targets with the Budget and MTEF

8.7.1 Expenditure estimates

Table 2.10.5: Summary of payments and estimates by programme: Provincial Internal Audit

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/17	Revised estimate	Medium-term estimates		
	2013/14	2014/15	2015/16				2017/18	2018/19	2019/20
1. Programme Support	1 826	3 550	4 537	4 977	7 206	7 206	8 609	8 353	8 821
2. Internal Audit (Education)	3 601	4 543	5 670	6 395	6 395	6 395	6 728	7 305	7 715
3. Internal Audit (Health)	4 834	4 746	6 028	6 508	6 508	6 508	6 890	7 437	7 854
4. Internal Audit (Sector Departments)	2 099	4 181	5 223	6 261	6 261	6 261	6 522	7 149	7 551
5. Internal Audit (Dpw)	2 612	5 009	5 704	6 311	6 311	6 311	6 570	7 196	7 598
Total payments and estimates	14 972	22 029	27 162	30 452	32 681	32 681	35 319	37 439	39 539

The programme increases by 8 per cent in 2017/18 from the adjusted appropriation as a result of rendering internal audit services to public entities. An increase of 6 per cent from 2017/18 to 2018/19 and by 5.6 per cent from 2018/19 to 2019/20 financial year.

Table 2.12.5 provides summary of payments and estimates by economic classification.

Table 2.12.5: Summary of provincial payments and estimates by economic classification: Provincial Internal Audit

R thousand	Outcome			Main appropriation	Adjusted appropriation 2018/17	Revised estimate	Medium-term estimates		
	2013/14	2014/15	2015/16				2017/18	2018/19	2019/20
Current payments	14,325	20,990	25,941	30,253	31,992	31,652	35,087	37,217	39,304
Compensation of employees	11,434	16,470	24,154	27,219	28,333	27,133	30,084	32,130	33,930
Goods and services	2,891	4,520	2,787	3,034	3,659	4,519	5,003	5,087	5,374
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	30	43	7	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	30	43	7	-	-	-	-	-	-
Payments for capital assets	617	996	214	189	689	1,029	232	222	235
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	585	996	195	189	689	1,029	232	222	235
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	32	-	19	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	14,972	22,029	27,162	30,452	32,681	32,681	35,319	37,439	39,539

Compensation of employees

The above table shows an increase of 6 per cent in 2017/18 from the adjusted appropriation, 6.8 per cent increase from 2017/18 to 2018/19 and 5.6 per cent increase from 2018/19 to 2019/20.

Goods and services

Goods and services increases by 36 per cent in 2017/18 from the adjusted appropriation due to extension of services to public entities and training of internal auditors. In 2018/19 there is an increase of 1 per cent from 2018/19 and a steady increase of 5.6 from 2018/19 to 2019/20.

PART C: LINKS TO OTHER PLANS

9. Links to the long-term infrastructure and other capital plans

This section is not applicable to the Provincial Treasury, as its functional responsibilities do not relate to the capital investment.

10. Conditional grants

Not applicable

11. Public entities

Not applicable

12. Public-private partnerships

The Provincial Treasury is responsible to provide the technical support to the Provincial Departments and Municipalities with regards to implementation and creation of Public Private Partnership.

ANNEXURE A: AMENDMENTS TO THE STRATEGIC PLAN 2016 - 2020

The following strategic objective indicators were amended in order to fulfil the requirements of the Performance Information Framework, include five-year targets and to adequately align reporting processes.

1. Administration

2015 – 2020 Approved Strategic Plan					Revised Strategic Objective Indicator			
Strategic Objective performance indicators:		Medium-term targets			Strategic Objective performance indicators:	Medium-term targets		
		2015/16	2016/17	2017/18		2017/18	2018/19	2019/20
1	Number of performance targets achieved as indicated in the strategic plan	Achievement of all Provincial Treasury's targets indicated in the APP	Achievement of all Provincial Treasury's targets indicated in the APP	Achievement of all Provincial Treasury's targets indicated in the APP	Achievement of all Provincial Treasury's targets indicated in the APP	Achievement of all Provincial Treasury's targets indicated in the APP	Achievement of all Provincial Treasury's targets indicated in the APP	Achievement of all Provincial Treasury's targets indicated in the APP

2015 – 2020 Strategic Objective	Provide an internal enabling environment and support service to other programmes with regard to human resource management and development, information technology, diversity management, communications, security and facilities management, records management, security and facilities management.
Revised Strategic Objective	Provide an internal enabling environment and support service to other programmes with regard to human resource management and development, labour relations, information technology, diversity management, communications, security and facilities management.

2. Sustainable Resource Management

2.1 Fiscal Policy

2015 – 2020 Objective statement	Efficient revenue sources and fiscal policy that addresses financing requirements.
Revised Objective statement	Sustainable and efficient revenue sources and fiscal policy that addresses financing requirements.

2015 – 2020 Approved Strategic Plan					Revised Strategic Objective Indicator			
Strategic Objective performance indicators:		Medium-term targets			Strategic Objective performance indicators:	Medium-term targets		
		2015/16	2016/17	2017/18		2017/18	2018/19	2019/20
1	Revenue Collection Strategies developed and implemented for optimisation of revenue	2 Strategies (1 Provincial and 1 Municipal) developed and implemented for optimisation	2 Strategies (1 Provincial and 1 Municipal) developed and implemented for optimisation	2 Strategies (1 Provincial and 1 Municipal) developed and implemented for optimisation	Monitoring Report on Provincial and Municipal revenue generation	1 Monitoring reports on provincial and municipal revenue generation	1 Monitoring reports on provincial and municipal revenue generation	1 Monitoring reports on provincial and municipal revenue generation

2015 – 2020 Approved Strategic Plan				Revised Strategic Objective Indicator			
Strategic Objective performance indicators:	Medium-term targets			Strategic Objective performance indicators:	Medium-term targets		
	2015/16	2016/17	2017/18		2017/18	2018/19	2019/20
	of revenue collection in the province	of revenue collection in the province	of revenue collection in the province		n		

2.2 Budget Management

2015 – 2020 Approved Strategic Plan				Revised Strategic Objective Indicator			
Strategic Objective performance indicators:	Audited/Actual performance			Strategic Objective performance indicators:	Medium-term targets		
	2015/16	2016/17	2017/18		2017/18	2018/19	2019/20
1 Promote effective optimal financial resource allocation	Credible budget in line with government priorities tabled	Timeous and credible provincial budget relevant to government priorities	Tabled provincial budgets	3 Promote effective optimal financial resource allocation	Two provincial fiscal frameworks produced.	Two provincial fiscal frameworks produced.	Two provincial fiscal frameworks produced

2.3 Municipal Finance

2015 – 2020 Approved Strategic Plan				Revised Strategic Objective Indicator			
Strategic Objective performance indicators:	Medium-term targets			Strategic Objective performance indicators:	Medium-term targets		
	2015/16	2016/17	2017/18		2017/18	2018/19	2019/20
1 Municipalities supported to promote sustainable budgets of the municipalities	31 Municipalities	31 municipalities assisted in achieving sustainable budget	31 municipalities assisted in achieving sustainable budget	Municipalities supported to promote sustainable budgets	30 municipalities assisted in achieving sustainable budget	30 municipalities assisted in achieving sustainable budget	30 municipalities assisted in achieving sustainable budget

3. Assets and Liabilities

3.1 Asset Management

2015 – 2020 Approved Strategic Plan				Revised Strategic Objective Indicator			
Strategic Objective performance indicators:	Medium-term targets			Strategic Objective performance indicators:	Medium-term targets		
	2015/16	2016/17	2017/18		2017/18	2018/19	2019/20
1 Level of financial maturity capability on Asset and Supply Chain Management	Financial Capability to level 3 for 12 Departments, 5 public entities	Financial Capability to level 3 for 12 Departments, 5 public entities	Financial Capability to level 3 for 12 Departments, 5 public entities	Level of financial maturity capability on Asset and Supply Chain Management	Financial Capability to level 3 for: 12 Depts.	Financial Capability to level 3 for: 12 Depts.	Financial Capability to level 3 for: 12 Depts.

2015 – 2020 Approved Strategic Plan				Revised Strategic Objective Indicator			
Strategic Objective performance indicators:	Medium-term targets			Strategic Objective performance indicators	Medium-term targets		
	2015/16	2016/17	2017/18		2017/18	2018/19	2019/20
Number of municipalities assisted in improving compliance with Asset and Supply Chain Management Prescripts	16 targeted municipalities per annum	16 targeted municipalities per annum	16 targeted municipalities per annum	Level of financial maturity capability on Asset and Supply Chain Management	Financial Capability to level 2 for: 30 Municipalities	Financial Capability to level 3 for: 30 Municipalities	Financial Capability to level 3 for: 30 Municipalities

3.2 Supporting and Interlinked Financial Systems

2015 – 2020 Approved Strategic Plan				Revised Strategic Objective Indicator			
Strategic Objective performance indicators:	Medium-term targets			Strategic Objective performance indicators	Medium-term targets		
	2015/16	2016/17	2017/18		2017/18	2018/19	2019/20
1 Percentage of users provided with valid access to transversal system	100% of users provided access within 24 hours after being logged	100% of users provided access within 24 hours after being logged	100% of users provided access within 24 hours after being logged	Monitoring Reports on utilisation and compliance of transversal and support sub-systems	4 Consolidated Reports	4 Consolidated Reports	4 Consolidated Reports

3.3 Public Private Partnership

2015 – 2020 Strategic Objective	To promote and facilitate the strengthening of immovable asset management within provincial and local government through the utilisation of best practice methodology.
Objective statement	Promote and facilitate the strengthening of immovable asset management within provincial and local government by providing technical assistance and support on all PPP and infrastructure projects
Revised Strategic Objective	To promote and facilitate the strengthening of immovable asset management within provincial and local government through the utilisation of best practice methodology.
Revised Objective Statement	Promote and facilitate the strengthening of infrastructure delivery management within provincial and local government by providing technical assistance and support on all PPP and infrastructure projects through the NCIDMS

2015 – 2020 Approved Strategic Plan				Revised Strategic Objective Indicator			
Strategic Objective performance indicators:	Medium-term targets			Strategic Objective performance indicators	Medium-term targets		
	2015/16	2016/17	2017/18		2017/18	2018/19	2019/20
1 Departments and municipalities assessed and supported to ensure	7 Infrastructure departments compliant with the Infrastructure delivery management	7 Infrastructure departments compliant with the Infrastructure delivery management	7 Infrastructure departments compliant with the Infrastructure delivery management framework (IDMS)	Number of departments and municipalities compliant with the NCIDMS Framework	7 Departments and 12 municipalities	7 Departments and 20 municipalities	7 Departments and 30 municipalities

	compliance with infrastructure management	nt framework (IDMS)	t framework (IDMS)					
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4. Financial Governance

4.1 Accounting Services

2015 – 2020 Objective statement	Providing ongoing technical support on accounting practice to departments, municipalities and entities.
Revised Objective statement	To provide ongoing technical support on accounting practice to departments, municipalities and entities.

4.1 Risk Management

2015 – 2020 Approved Strategic Plan					Revised Strategic Objective Indicator			
Strategic Objective performance Indicators:		Medium-term targets			Strategic Objective performance Indicators	Medium-term targets		
		2015/16	2016/17	2017/18		2017/18	2018/19	2019/20
1	Improved financial management capability maturity to level 3 on risk management practices by departments and municipalities	Risk management maturity level of +4 for 12 Departments	Risk management maturity level of +5 for 12 Departments	Risk management maturity level of +5 for 12 Departments	Improved financial management capability maturity to level 3 on risk management practices by departments and municipalities	Risk management maturity level of 3 for 12 Departments	Risk management maturity level of 3 for 12 Departments	Risk management maturity level of 3 for 12 Departments
		Risk management maturity levels of 3+ for 31 Municipalities	Risk management maturity levels of 4+ for 31 Municipalities	Risk management maturity levels of 4+ for 31 Municipalities		Risk management maturity levels of 3 for 30 Municipalities	Risk management maturity levels of 3 for 30 Municipalities	Risk management maturity levels of 3 for 30 Municipalities

5. Internal Audit

5.1 Audit Committee

2015 – 2020 Strategic Objective	Existence and function of four audit committees to provide oversight over the Northern Cape Provincial Government, 12 Departments
Revised Strategic Objective	Provision of shared Audit Committees oversight services to the 12 Northern Cape Provincial Departments and 6 listed public entities over the next 5 years.

2015 – 2020 Approved Strategic Plan					Revised Strategic Objective Indicator			
Strategic Objective performance indicators:		Medium-term targets			Strategic Objective performance indicators:	Medium-term targets		
		2015/16	2016/17	2017/18		2017/18	2018/19	2019/20
1	Convene Audit Committee meetings, 4 per year for each of the 12 departments and 4 quarterly Joint Audit Committee meetings	52	52	52	Convene Audit Committee meetings in adherence to the legislative requirements	99	99	99

5.2 Internal Audit

2015 – 2020 Strategic Objective	Existence and function of independent objective internal audit assurance and consulting activity designed to add value and improved the Northern Cape Provincial Government in 12 Departments
Revised Strategic Objective	Provision of shared internal audit service to the 12 Northern Cape Provincial Departments and 6 listed public entities over the next 5 years.
2015 – 2020 Objective statement	Shared Internal Audit Unit provides an independent assurance and consulting services to help the Northern Cape Provincial Departments accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.
Revised Objective statement	Shared Internal Audit Unit provides an independent assurance and consulting services to help the Northern Cape Provincial Departments and listed public entities accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

2015 – 2020 Approved Strategic Plan					Revised Strategic Objective Indicator			
Strategic objective performance indicators:		Medium-term targets			Strategic objective performance indicators:	Medium-term targets		
		2013/14	2014/15	2015/16		2017/18	2017/18	2018/19
1	Execution of the approved annual audit plans.	100% of audit reports as per approved audit plans	100% of audit reports as per approved audit plans	100% of audit reports as per approved audit plans	Execution of the approved annual audit plans.	224 audits reports	224 audits reports	224 audits reports

TECHNICAL INDICATORS ON STRATEGIC OBJECTIVE INDICATORS: ANNEXURE E.1

1. Administration

1.2 Management Services

Strategic objective performance indicator	Achievement of all Provincial Treasury's performance targets indicated in the APP
Short definition	Strategic leadership will ensure effective and efficient administration and performance of the department
Purpose/Importance	Effective and efficient administration and performance of the department is reflected in the achievement of its set objectives
Source/Collection of data	Annual Report
Method of calculation	Simple Count(No. of targets achieved/No. of targets planned)
Data limitations	None
Type of indicator	Outcome
Calculation type	Non – Cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	100% Achievement of all set performance targets
Indicator responsibility	Head of Department

1.3 Corporate Services

Strategic objective performance indicator	Compliance to all HRM and corporate support services regulations and prescripts
Short definition	Rendering effective and timeous human resource management and corporate support services to all programmes
Purpose/Importance	In order for the department to fulfil its legislative mandate, it requires the necessary staff compliment through proper and on time recruitment, wellness programme, labour peace, capacitated employees, performance management, security, IT and well- structured communication systems
Source/Collection of data	Annual Report and Audit Report
Method of calculation	Simple Count(Audit opinion)
Data limitations	None
Type of indicator	Outcome
Calculation type	Non – Cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	No matters of emphasis on HRM and Corporate Supports matters
Indicator responsibility	General Manager: Corporate Services

1.4 Financial Management

Strategic objective performance indicator	Implementation of sound financial management within department evidenced by annual clean audit outcomes
Short definition	Implementation of sound financial management, through policies and procedures and continuous monitoring of systems and internal controls within department
Purpose/Importance	Sound financial management within the department reflects accountability and effective management as required by the Public Financial Management Act.
Source/Collection of data	Annual Report and Audit Report
Method of calculation	Simple Count(Audit Opinion)
Data limitations	None
Type of indicator	Outcome
Calculation type	Non – Cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Clean Audit Outcome
Indicator responsibility	Chief Financial Officer

2. Sustainable Resource Management

2.1. Economic Analysis

Strategic objective performance indicator	Provincial economic & social research and analysis published
Short definition	Provision of provincial economic and social research and analysis that informs provincial fiscal policy development.
Purpose/Importance	To conduct socio-economic research and analysis to inform budget allocations.
Source/Collection of data	Global Insight, Statistics South Africa, International Monetary Fund, World Bank and some departmental and municipalities information.
Method of calculation	Simple Count
Data limitations	Non-submission of information from departments and municipalities.
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Timeous tabling of the Provincial Socio Economic Review
Indicator responsibility	Director: Economic Analysis

2.2 Fiscal Policy

Strategic objective performance indicator	Monitoring Report on Provincial and Municipal revenue generation
Short definition	Consolidated revenue report assessing provincial and municipal own revenue performance.
Purpose/Importance	To monitor, evaluate and report the progress of departments and municipalities in terms of achieving own revenue collection.
Source/Collection of data	Municipalities: LG database Provincial: Data file – IYM reports, BAS reports.
Method of calculation	One monitoring report on provincial and municipal revenue generation
Data limitations	Subject to quality, accuracy, timeliness, and completeness of information provided by the departments and municipalities.
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Annual Monitoring reports, reporting on provincial departments and municipalities revenue performance.
Indicator responsibility	Director: Fiscal Policy

2.3 Budget Management

Strategic objective performance indicator	Promote effective optimal financial resource allocation
Short definition	Promotion of equitable financial resource allocation, monitoring and reporting on budget outcomes.
Purpose/Importance	Improve the sustainability and credibility of provincial budgets, the monitoring of implementation to enhance expenditure efficiency, financial prudence and fiscal discipline in order to maximise the capacity of provincial departments to deliver services
Source/Collection of data	National Treasury allocation data; Datafile-IYM reports and budget guideline, databases from provincial departments and PMTEC submissions
Method of calculation	Simple count, two frameworks per annum. One framework for main budget and another for the adjustment budget.
Data limitations	Limitation to access to certain information with respect to the underlying formula driving the fiscal framework.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Two provincial fiscal frameworks produced
Indicator responsibility	Director: Budget Management

2.4 Municipal Finance

Strategic objective performance indicator	Municipalities supported to promote sustainable budgets
Short Definition	To promote the development of responsive municipal budgets that contributes to the improvement of service delivery to communities.
Purpose / importance	Municipal budgets are meant to play key role as policy instruments to address social and economic challenges. The achievements of socio-economic imperatives need to be supported with appropriate policy and budgetary allocations. Budgets that address selected socio economic outcomes as set out in government priorities are important to realise effective resource allocation.
Source/ Collection of data	Municipalities' budgets, IDP, SDBIP, Financial Statements and Section 71& 72 Reports
Method of calculation	Simple Count(30 Municipalities)
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Extensive support provided to municipalities to ensure sustainable budgets of municipalities
Indicator responsibility	Director: Municipal Finance

3. Assets and Liabilities

3.1 Asset Management

Strategic objective performance indicator	Level financial maturity capability on Asset and supply chain management
Short Definition	To provide effective support to ensure sound asset and supply chain management(SCM) practices within the province
Purpose / importance	Promote optimal utilization of supply chain management and asset management policies and best practice for provincial departments and municipalities to for service delivery purposes
Source / Collection of data	Results of the Financial Management Capability Maturity assessment on supply chain management on models submitted by Departments and Municipalities
Method of calculation	Simple count - FMCM score for SCM reporting.
Data limitations	Credibility of answers provided in the survey.
Type of indicator	Outcome
Calculation type	Non-incremental as the highest level to be obtained is 3
Reporting cycle	Annual

Strategic objective performance indicator	Level financial maturity capability on Asset and supply chain management
New indicator	No
Desired performance	Maturity level 3 and above on financial reporting.
Indicator responsibility	Director: Assets Management

3.2 Supporting and Interlinked Financial Systems

Strategic objective performance indicator	Monitoring reports on utilisation and compliance of transversal and support sub-systems
Short Definition	Provide oversight and management of interlinked financial systems by promoting effective utilisation of transversal systems to enhance credibility of financial information within the provincial administration
Purpose / importance	The sub-programme should ensure that technical and functional support on interlinked financial systems is provided, including the rollout of LOGIS to all provincial departments to ensure credible reporting and continuity of service delivery
Source / Collection of data	The information is recorded in a call register that is kept per person
Method of calculation	Simple count, number of reports issued on the utilisation of transversal and support systems(BAS, PERSAL, LOGIS & Transversal Technical)
Data limitations	None
Type of indicator	Output
Calculation type	Non-Cumulative(4 once off reports)
Reporting cycle	Annually
New indicator	No
Desired performance	Four reports on utilisation of sub-systems
Indicator responsibility	Director: Supporting Interlinked Financial Systems

3.3 Public Private Partnership

Strategic objective performance indicator	Number of departments and municipalities compliant with the NCIDMS Framework
Short Definition	Departments and municipalities complying to the Northern Cape Infrastructure Delivery Management Framework
Purpose / importance	The NCIDMS is essential in facilitating the integration of governance structures between provincial and local government and to create a framework for infrastructure delivery management within the Province.
Source / Collection of data	Data will be sourced from the Provincial Departments' Strategic Plans, APP, User asset management plans, Infrastructure Programme Management Plans, Infrastructure Programme Implementation Plans and stakeholders engagement forums(attendance registers and minutes of meetings) Data will be sourced from Municipalities through their and IDP's, Implementation

Strategic objective performance indicator	Number of departments and municipalities compliant with the NCIDMS Framework
	Plans and stakeholders engagement forums(attendance registers and minutes of meetings). Assessment report against the prescripts of the NCIDMS
Method of calculation	Simple count(Number of departments & Municipalities)
Data limitations	Data limitation might be due to the availability of the respective plans to ensure the integration of planning methodologies.
Type of indicator	Output
Calculation type	Non- cumulative with regards to departments Incremental with regards to municipalities over the MTSF
Reporting cycle	Annual
New indicator	No
Desired performance	Institutionalised NCIDMS
Indicator responsibility	Director Public Private Partnership

3.4 Banking Services and Cash Flow Management

Strategic objective performance indicator	Audit outcome for the Provincial Revenue Fund reflecting the effectiveness and efficiency of banking services and cash flow management
Short Definition	Promote effective and efficient banking services and cash flow management for provincial revenue fund by implementing cash management framework and providing technical advice and support.
Purpose / importance	Provide support to provincial department in terms of banking services and cash flow Management
Source / Collection of data	Annual Report and Audit Report
Method of calculation	Simple Count(audit opinion)
Data limitations	None
Type of indicator	Outcome
Calculation type	Non – Cumulative
Reporting cycle	Annual
New Indicator	No
Desired performance	Clean Audit
Indicator responsibility	Director: Banking Services and Cash flow

4. FINANCIAL GOVERNANCE

4.1 Accounting Services

Strategic objective performance indicator	Improved financial management capability maturity (FMCM) to level 3 on financial reporting.
Short definition	Accounting practises that promotes levels 3 capability maturity.
Purpose/Importance	Financial reporting is an integral element of transparency and accountability, which are the requirement for good governance.
Source/Collection of data	Results of the Financial Management Capability Maturity assessment on financial reporting.
Method of calculation	Simple count - Maturity score on financial reporting.
Data limitations	Credibility of answers provided in the survey.
Type of indicator	Outcome
Calculation type	Non cumulative as the highest level to be obtained is 3
Reporting cycle	Annual
New indicator	No
Desired performance	Maturity level 3 and above on financial reporting.
Indicator responsibility	Director: Accounting Services

4.2 Norms and Standards

Strategic objective performance indicator	Improved financial management capability maturity to level 3 on compliance, institutional arrangements, accountability and transparency within the Province.
Short definition	Financial norms and standards that will improve financial management capability maturity.
Purpose/Importance	Improved capability maturity on institutional arrangements, accountability and transparency that will result in full compliance.
Source/Collection of data	Results of the Financial Management Capability Maturity assessment from models submitted by departments and municipalities
Method of calculation	Simple count based on maturity score on institutional arrangements, accountability, transparency and corporate governance.
Data limitations	Credibility of answers provided in the survey.
Type of indicator	Outcome
Calculation type	Non cumulative both for departments and municipalities as the highest level to be obtained is 3
Reporting cycle	Annual
New indicator	No
Desired performance	Maturity level 3 and above
Indicator responsibility	Director: Norms and Standards

4.3 Risk Management

Strategic objective performance indicator	Improved financial management capability maturity to level 3 on risk management practices by departments and municipalities.
Short definition	Monitor, oversee and evaluate implementation of risk management practices
Purpose/Importance	To promote good governance principles (risk management chapter) in the province.
Source/Collection of data	Results of the Financial Management Capability Maturity assessment (Risk Management) models submitted by departments and municipalities
Method of calculation	Simple count based on maturity score on risk management.
Data limitations	Credibility of answers provided in the survey.
Type of indicator	Non-incremental as the highest level to be obtained is 3
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Maturity level 3 and above on risk management
Indicator responsibility	Director: Risk Management

5. INTERNAL AUDIT

5.1 Audit Committee

Strategic objective performance indicator	Convene Audit Committee meetings in adherence to the legislative requirements
Short definitions	The audit committee provides oversight over the financial reporting process, the system of internal control, the audit process for monitoring compliance with laws and regulation and the code of conduct.
Purpose/Importance	Compliance to the Audit Committee Charter
Source/collection of data	Minutes of Audit Committee meetings
Method of calculation	Number of Audit Committee meetings held
Data limitation	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	99 meetings(12 departments, 1 trading acc and 6 entities = 19 x 5 meetings per year = 95 + 4 joint audit committee meetings)
Indicator responsibility	Chief Director: IA

5.2 Internal Audit

Strategic objective performance indicator	Execution of the approved annual audit plans
Short definitions	Number of audits completed vs. number of audits in the internal audits plan.
Purpose/Importance	To render assurance and consulting services, as the main mandate of internal audit, assignments should be completed as planned in the annual audit plan.
Source/collection of data	Signed audit reports collected quarterly from the SM in charge of the cluster.
Method of calculation	Number of signed audit reports issued vs. number of audits in the approved plans of departments and entities.
Data limitation	Delays in departments/entities providing information and/or comments finalising the reports
Type of indicator	Outputs
Calculation type	Cumulative
Reporting cycle	Annually
New indicator	No change from the previous year
Desired performance	Actual performance that is higher than targeted performance is desirable.
Indicator responsibility	Directors: IA

TECHNICAL INDICATORS ON PERFORMANCE INDICATORS: ANNEXURE E.2

1. ADMINISTRATION

1.1 Sub-Programme: Management Services

1.1 Indicator title	Reports on the province's financial performance
Short definition	Consolidated provincial reports dealing with financial performance of the province
Purpose/Importance	In order to inform effective decision making for the province it is essential that the Executive Authority is provided with relevant and accurate information regarding the financial performance of provincial departments
Source/Collection of data	Monitoring mechanisms/tools and reports from different departments
Method of calculation	Simple count (one consolidated report per quarter)
Data limitations	Lack of monitoring mechanisms/tools and incorrect information supplied
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Timeous submission of accurate and complete report
Indicator responsibility	Head of Department

1.2 Indicator title	Number of risk register review sessions completed
Short definition	Annual assessment of departmental strategic and operational risk register
Purpose/Importance	In order to ensure effective functioning of risk management, it is essential that the Chief Risk Officer conduct annual risk register review sessions to identify and assess risks that might prevent the achievement of set objectives
Source/Collection of data	Previous audit reports; Interviews
Method of calculation	Simple Count(one annual session)
Data limitations	Late or Non-submission of information
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Complete strategic and operational risk register
Indicator responsibility	Chief Risk Officer

1.3 Indicator title	Number of risk management action plans issued
Short definition	Quarterly reporting on the action and implementation plan
Purpose/Importance	In order to ensure optimal functioning of the department it is essential that the Head of Department conduct annual risk assessment to identify risk that might prevent achievement of set objectives
Source/Collection of data	Risk register; Implementation plan
Method of calculation	Simple Count
Data limitations	Incomplete risk register; Late or Non-submission of information
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Implementation of action plan
Indicator responsibility	Chief Risk Officer

1.2 Sub Programme: Corporate Services

1.1 Indicator title	Number of HRM compliance reports submitted timeously
Short definition	An authoritative framework for managing employee performance, which includes performance planning and agreement; performance monitoring, review and control; performance appraisal and moderating; and managing the outcomes of appraisal.
Purpose/Importance	The purpose of this indicator is to optimise employee's output in terms of quality and quantity, thereby improving the Department's overall performance and service delivery.
Source/Collection of data	4 x EPMD, 4x OE, 4X HRD and 4 X EHW Reports completed on a quarterly basis.
Method of calculation	Simple Count(no. of reports issued)
Data limitations	Non-submission of documents from officials,
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Quarterly and Bi-annual Reports on PMDS, HRD and EHW
Indicator responsibility	Director: HRM

1.2 Indicator title	Number of HRM plans
Short definition	To maximise the potential of the officials of the department, through the identification of gaps, and the demand and supply of skills.
Purpose/Importance	To address the skills gaps and demand within the department.
Source/Collection of data	From the department's strategic plan, workplace skills plan, equity plan and HR plan
Method of calculation	Simple count(one plan)
Data limitations	Non-adherence to DPSA directives
Type of indicator	Outputs
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Timeous submission of HR plan
Indicator responsibility	Director: HRM

1.3 Indicator title	Number of EE reports
Short definition	To maximise the potential of the officials of the department, through the identification of gaps in employment targets.
Purpose/Importance	To address the skills gaps and demand with regards to gender, race and disability within the department.
Source/Collection of data	From the department's strategic plan, workplace skills plan, equity plan and HR plan
Method of calculation	Simple count
Data limitations	Non-adherence to DPSA directives
Type of indicator	Outputs
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Timeous submission of EE reports
Indicator responsibility	Director: HRM

1.4 Indicator title	Compliance with the corporate governance of ICT framework (GCICT)
Short definition	The indicator shows compliance of ICT policies and procedures with the frameworks prescribed by DPSA OTP and AG directives.
Purpose/Importance	All departments need to implement the principles of GCICT in ICT department over a period of three years and the indicator shows percentage of compliance over the period.
Source/Collection of data	ICT framework: Phase 2 entails the following Approved ICT Strategic Plan Approved ICT Enterprise Architecture & Approved ICT Migration Plan Approved ICT Procurement Strategy Approved ICT Annual Performance Plan
Method of calculation	Compliance to the stages of implementation according to the framework.
Data limitations	None
Type of indicator	Output
Calculation type	Progressive implementation
Reporting cycle	Quarterly
New indicator	No
Desired performance	Full compliance with the ICT framework
Indicator responsibility	Director: Corporate Support

1.5 Indicator title	Number of Facilities Management Reports
Short definition	To monitor and assess the management of departmental facilities
Purpose/Importance	Significant portion of departmental funds are utilised to manage facilities. In order to ensure effective management it is essential to monitor the utilisation of facilities
Source/Collection of data	Facilities checklist and end-user enquiries
Method of calculation	Simple count(one per quarter)
Data limitations	Calls not logged by users
Type of indicator	Outputs
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Four Reports
Indicator responsibility	Director: Corporate Support

1.6 Indicator title	Number security management reports
Short definition	To ensure that all security risks are identified and monitoring to limit the expose to the department
Purpose/Importance	Reduce security risks of the department.
Source/Collection of data	Security monthly reports and assessment reports
Method of calculation	Simple count(one per quarter)
Data limitations	None
Type of indicator	Outputs
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Quarterly reports
Indicator responsibility	Director: Corporate Support

1.7 Indicator title	Percentage of misconduct cases received and finalised internally within 90 days
Short definition	Misconduct cases managed in the department
Purpose/Importance	Maintain speedy and prompt handling of cases in the department
Source/Collection of data	Disciplinary cases heard
Method of calculation	Percentage of cases finalised within 90 working days after the charge sheet has been issued.
Data limitations	Cases initiated or lodged with other supervisors and managers and not forwarded to our unit for administrative processing
Type of indicator	Output, cases that are finalised within the prescribed timeframes
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	100 percent of cases finalised within 90 days
Indicator responsibility	Director: Corporate Support

1.8 Indicator title	Number of diversity management plans
Short definition	Eradication and prevention of all forms of unfair discriminatory practices on the basis of gender and disability.
Purpose/Importance	To create an enabling workplace environment that is free of discrimination against women and people with disabilities.
Source/Collection of data	The department's implementation plan on gender equality and job access. (1 Job Access & 1 GESF) Plans
Method of calculation	Simple count (two plans)
Data limitations	Non adherence to DPSA directives
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	Yes
Desired performance	Timeously submission of diversity management plans
Indicator responsibility	Director: Corporate Support

1.9 Indicator title	Number of diversity management reports
Short definition	To ensure that all employees have the opportunity to maximise their potential, enhance their self-development and contribution to the department.
Purpose/Importance	To monitor and maintain a positive work environment where the similarities and differences of individuals are valued, so that all can reach their potential and maximise their contribution to the department's strategic goals and objective.
Source/Collection of data	Implementation reports for 1 Sexual Harassment report on the 1 st quarter, 1 Public Service Women Management Week on the 3 rd quarter, 1 Job Access and 1 GESF report on the 4 th quarter. gender equality, job access, Public Service Women Management Week meeting and Sexual harassment cases.
Method of calculation	Simple count
Data limitations	Non submission of documents
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	Timeously submission of diversity management plans
Indicator responsibility	Director: Corporate Support

1.10 Indicator title	Number newsletters issued
Short definition	Internal communication tool to market and profile departmental services
Purpose/Importance	To communicate activities and programmes of the department
Source/Collection of	Programmes/ projects and activities

data	
Method of calculation	Simple count
Data limitations	Unavailability of activities and content
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	To improve communication and information dissemination
Indicator responsibility	Director: Corporate Support

1.3 Sub-Programme: Financial Management

1.1 Indicator title	Number of APPs submitted timeously
Short definition	Annual Performance Plan submitted
Purpose/Importance	Each Department should table an annual performance plan which outlines key deliverables over the MTEF and it is essential that it is aligned to a 3 year budget
Source/Collection of data	APP submitted by programmes
Method of calculation	Simple Count(1 APP)
Data limitations	Incorrect information that is not aligned correctly
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Timeous submission of accurate and aligned information
Indicator responsibility	Chief Financial Officer

1.2 Indicator title	Number of Estimate of Provincial Expenditure(EPRE) submitted timeously
Short definition	Estimate of Provincial Expenditure (Budget) submitted
Purpose/Importance	Each Department should table a budget which outlines key deliverables over the MTEF and it is essential that it is aligned to a 3 year budget
Source/Collection of data	Budget Tools submitted by programmes
Method of calculation	Simple Count(2 EPRE)
Data limitations	Incorrect information that is not aligned correctly
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Timeous submission of accurate and aligned information
Indicator responsibility	Chief Financial Officer

1.3 Indicator title	Number of compliant annual reports submitted timeously
Short definition	Annual Report submitted
Purpose/Importance	The Annual Report reflects on the performance and financial status of the Department in the previous year. The annual Report includes the Audit Committee and Auditor General Reports which provide level of assurance on the information presented by management of the Department.
Source/Collection of data	Submission from programmes in relation to performance information, HR statistics, audit committee and risk management reports.
Method of calculation	Simple Count
Data limitations	Completeness of information
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Timeous submission of accurate and complete information
Indicator responsibility	Director: Financial Management

1.4 Indicator title	Number of compliant Financial Statements submitted timeously
Short definition	Annual and Interim Financial Statements submitted
Purpose/Importance	Financial Statements provide various stakeholders with financial information regarding the financial position and performance of the Department which will assist in monitoring compliance and informing decision making in the future.
Source/Collection of data	Monthly and Quarterly Disclosure Schedules, BAS & LOGIS Reports for compilation of IFS Annual disclosure Schedule , BAS & LOGIS Reports for compilation of AFS
Method of calculation	Simple Count(1 AFS & 3IFS)
Data limitations	Completeness of information
Type of indicator	Output
Calculation type	Non-Cumulative for AFS Cumulative for IFS
Reporting cycle	Annually for AFS and Quarterly for IFS
New indicator	No
Desired performance	Timeous submission of accurate and complete information
Indicator responsibility	Director: Financial Management

1.5 Indicator title	Quarterly departmental performance reports submitted timeously
Short definition	Quarterly Departmental Performance report outlining progress on the departmental targets, and highlights on challenges and achievements.
Purpose/Importance	In order to inform effective decision making for the department it is essential that the Head of Department is provided with relevant and accurate information regarding the performance of the Department
Source/Collection of data	Quarterly reports submitted by programmes
Method of calculation	Simple Count(one report per quarter)
Data limitations	Incomplete information submitted
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Four quarterly reports
Indicator responsibility	Director: Financial Management

1.6 Indicator title	Number of compliance and financial management reports submitted timeously
Short definition	Compliance reports on financial management matters
Purpose/Importance	To monitor compliance with all financial management prescripts in order to ensure clean audit
Source/Collection of data	Different BAS, LOGIS,PERSAL Reports and IYM projections from managers – 14 IYM reports, 12 SCM reports, 12 Salary reports and 12 financial compliance reports
Method of calculation	Simple Count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Monthly
New indicator	No
Desired performance	Complete and timeously submitted reports
Indicator responsibility	Director: Financial Management

2. SUSTAINABLE RESOURCE MANAGEMENT

2.1 Sub-Programme: Economic Analysis

1.1 Indicator title	Number of MTBPS Produced
Short definition	To give an assessment of the fiscal position and policy priorities of the Northern Cape in order to inform future planning and resource allocation
Purpose/Importance	To inform planning and fiscal policy development and adequate resource allocation.
Source/Collection of data	Desktop Research- Global Insight, Statistic South Africa
Method of calculation	Simple Count(One MTBPS)
Data limitations	None
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	MTBPS published and tabled
Indicator responsibility	Director: Economic Analysis

1.2 Indicator title	Number of Provincial policy briefs produced
Short definition	To give an analysis on the impact of resource allocation on economic and social issues in the Northern cape
Purpose/Importance	To Monitor and Evaluate the impact of the fiscal policy on service delivery as well as proposing relevant policy interventions where a challenge is identified.
Source/Collection of data	Desktop Research- Global Insight, Statistic South Africa and relevant department in which the policy brief topic relates to.
Method of calculation	Simple Count(one policy brief published per quarter)
Data limitations	Getting data or any requested information late especially from departments as they have to liaise with their regional offices to give consolidated data or sometimes get approval from their senior management to release requested data or information.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	4 Policy Briefs published
Indicator responsibility	Director: Economic Analysis

1.3 Indicator title	Number of municipal comparative reports produced
Short definition	To give a municipal comparative report in terms of socio-economic indicators
Purpose/Importance	To evaluate the impact on service delivery as well as proposing relevant policy interventions where a challenge is identified
Source/Collection of data	Desktop Research- Global Insight, Statistics South Africa and relevant municipality reports
Method of calculation	Simple Count (one municipal comparative report)
Data limitations	Getting data or any requested information late especially from municipalities
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	One municipal comparative report produced
Indicator responsibility	Director: Economic Analysis

1.4 Indicator title	Number of Provincial Economic Review and Outlook produced
Short definition	Analysis of socio-economic conditions of the province
Purpose/Importance	To provide for provincial economic & social research and analysis that informs fiscal policy development
Source/Collection of data	Desktop Research- Global Insight, Statistics South Africa and some departmental information
Method of calculation	Simple Count (one Provincial Economic Review and Outlook)
Data limitations	Getting data or any requested information late especially from data sources.
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	Yes
Desired performance	Provincial Economic Review and Outlook produced
Indicator responsibility	Director: Economic Analysis

2.2 Sub-Programme: Fiscal Policy

1.1 Indicator title	Number of consolidated revenue performance reports produced.
Short definition	Quarterly revenue report assessing provincial and municipal own revenue performance, including cash flow of municipalities
Purpose/Importance	To monitor, evaluate and report the progress of departments and municipalities in terms of achieving own revenue collection.
Source/Collection of data	Municipalities: LG database. Provincial: Data file-IYM reports; BAS reports.
Method of calculation	Simple count of the number of reports produced.
Data limitations	Subject to quality, accuracy, timeliness, and completeness of information provided by the departments and municipalities
Type of indicator	Output indicator
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Quarterly report of all provincial departments and municipalities own revenue performance.
Indicator responsibility	Director: Fiscal Policy

1.2 Indicator title	Number of consolidated municipal cash flow performance reports produced.
Short definition	A report on the consolidated municipal cash-flow
Purpose/Importance	To determine the status of cash flow performances of municipalities.
Source/Collection of data	LG database indicating the cashflow positions of municipalities
Method of calculation	Simple count of the reports produced.
Data limitations	Subject to quality, accuracy, timeliness, and completeness of information provided by municipalities.
Type of indicator	Output indicator
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Consolidated report on Cash flow performance.
Indicator responsibility	Director: Fiscal Policy

1.3 Indicator title	Number of progress reports on FMCMM gaps identified: Revenue Management reports produced.
Short definition	Number of reports to address Revenue Management gaps identified in the FMCMM.
Purpose/importance	To report on the progress made to address the identified gaps in the FMCMM.
Source/collection of data	FMCMM model.
Method of calculation	Simple count
Data limitations	Accuracy of the FMCMM model received from departments and municipalities; non-availability of officials during assessment and review processes; Non-acceptance of proposal.
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Progress report on financial capability maturity gaps identified.
Indicator responsibility	Director: Fiscal Policy

1. 4 Indicator title	Number of provincial fiscal framework reports produced.
Short definition	Number of reports produced on the structure of the national allocations to the province.
Purpose/importance	To report on the status of the fiscal framework of the province.
Source/collection of data	National Treasury allocation data.
Method of calculation	Simple count
Data limitations	Limitation to access to certain information with respect to the underlying formula driving the fiscal framework.
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Report on the fiscal framework of the province.
Indicator responsibility	Director: Fiscal Policy

1.5 Indicator title	Number of consolidated reports on tariff submissions reviewed
Short definition	Report outlining the tariff submissions reviewed.
Purpose/Importance	To assess and review the submissions of tariffs from departments and provide a report.
Source/Collection of data	Tariff submissions from the departments.
Method of calculation	Simple count of the number of reports produced
Data limitations	Non-submission of tariffs as well as non-cooperation by departments.
Type of indicator	Output indicator
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	Yes
Desired performance	Reviewed tariff submissions report.
Indicator responsibility	Director: Fiscal Policy

1.6 Indicator title	Number of progress reports on support provided on revenue management and debt collection in municipalities produced.
Short definition	Progress report on municipal support interventions to improve revenue management and debt collection.
Purpose/importance	Report on the progress made with respect to support interventions on revenue management and debt collection in municipalities.
Source/collection of data	Fact finding report on status-quo of municipal revenue and debt collection performance.
Method of calculation	Simple count(Four Reports)
Data limitations	Non-corporation by municipalities
Type of indicator	Output
Calculation type	cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	Reports on revenue management and debt collection support provided to municipalities.
Indicator responsibility	Director: Fiscal Policy

1.7 Indicator title	Number of municipal support intervention reports on indigent policy management produced.
Short definition	Progress report on municipal support interventions to improve on indigent policy management in municipalities.
Purpose/importance	Report on support interventions made on improving indigent policy management in municipalities.
Source/collection of data	Indigent policies, Indigent registers.
Method of calculation	Simple count(One Report)
Data limitations	Non-corporation by municipalities
Type of indicator	Output
Calculation type	cumulative
Reporting cycle	Annually
New indicator	Yes
Desired performance	Support interventions report on indigent policy management.
Indicator responsibility	Director: Fiscal Policy

2.3 Sub-Programme: Budget Management

1.1 Indicator title	Number of budgets tabled
Short Definition	Annual Main and Adjustment Budget outlining estimates of expenditure for the ensuing MTEF
Purpose / importance	Outlines national and provincial policy priorities funded for publication
Source / Collection of data	Allocation letters from National Treasury, databases from provincial departments
Method of calculation	Count(2 budgets)
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	2 Budgets tables in a year
Indicator responsibility	Director: Budget Management

1.2 Indicator title	Provincial In Year Monitoring reports
Short Definition	Monitoring of monthly expenditure trends (financial information)
Purpose / importance	Provide departmental policy advice, ensure budget implementation and enhance service delivery
Source / Collection of data	Provincial department's IYM data file and / or models
Method of calculation	Count
Data limitations	Non – submission by provincial departments
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Monthly
New indicator	No
Desired performance	14 IYMS
Indicator responsibility	Director: Budget Management

1.3 Indicator title	Quarterly consolidated performance assessment reports
Short Definition	Monitoring of quarterly performance reports (non-financial information)
Purpose / importance	Monitoring of non-financial information (Performance Management)
Source / Collection of data	Provincial department's QPR data file and / or models
Method of calculation	Count
Data limitations	Non – submission by provincial departments and inaccuracy of data provided
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	4 reports
Indicator responsibility	Director: Budget Management

2.4 Sub-Programme: Municipal Finance

1.1 Indicator title	Number of gazettes produced on transfers to municipalities
Short definition	The gazetting of transfers from provincial departments to municipalities
Purpose/Importance	To inform municipalities of grants that they will be getting from provincial departments in compliance with the Annual Division of Revenue Act (DORA)
Source/Collection of data	Information from provincial departments regarding transfers
Method of calculation	Simple Count
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Timeous submission 1 Gazette in the year per annum
Indicator responsibility	Director: Municipal Finance

1.2 Indicator title	Number of consolidated assessment reports on municipal budgets
Short definition	Produce an annual consolidated report on budgets tabled by municipalities in the province for sustainability
Purpose/Importance	To inform the executive authority on the sustainability of the municipal budgets tabled
Source/Collection of data	Municipal budgets submitted, assessment conducted by regional offices
Method of calculation	Simple Count(One Report)
Data limitations	Non-submission of municipalities
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	1 Report in the year
Indicator responsibility	Director: Municipal Finance

1.3 Indicator title	Number of consolidated IYM reports produced
Short definition	Consolidated monthly reports on the performance of municipalities
Purpose/Importance	Assess the monthly performance of municipalities on their budgets
Source/Collection of data	Database of National Treasury/Input by municipalities
Method of calculation	Simple Count(12)
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Monthly
New indicator	No
Desired performance	12 Reports per annum
Indicator responsibility	Director: Municipal Finance

1.4 Indicator title	Number of quarterly consolidated municipal performance reports produced
Short definition	Table report on municipal performance quarterly to the Legislature
Purpose/Importance	Inform the Legislature on performance of municipalities to support their oversight responsibilities
Source/Collection of data	Local Government Database at National Treasury/Inputs from municipalities
Method of calculation	Simple Count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	4 Reports per annum
Indicator responsibility	Director: Municipal Finance

1.5 Indicator title	Number of gazettes produced on quarterly outcomes of municipal performance
Short definition	The gazetting of municipal performance of municipalities in the province at the end of each quarter
Purpose/Importance	Publish the municipal performance at the end of each quarter
Source/Collection of	Database of National Treasury/Input by municipalities

1.5 Indicator title	Number of gazettes produced on quarterly outcomes of municipal performance
data	
Method of calculation	Simple Count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	4 Gazettes per annum
Indicator responsibility	Director: Municipal Finance

1.6 Indicator title	Number of progress reports on FMCMM gaps identified: municipal budgets
Short definition	Number of progress reports on intervention implemented to address gaps identified during the FMCMM assessment.
Purpose/importance	To fast-track implementation of recommend corrective steps from identified gaps during assessment and review processes.
Source/collection of data	FMCMM Models Support Plans
Method of calculation	Simple count(1 x Reports submitted)
Data limitations	Non-acceptance of proposal
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	To address identified gaps and improve financial capability maturity.
Indicator responsibility	Director: Municipal Finance

1.6 Indicator title	Number of consolidated progress reports on the municipal support strategy
Short definition	Progress reports on the municipal support strategy
Purpose/importance	To fast-track implementation of the municipal support strategy and review interventions where necessary
Source/collection of data	Municipal support strategy operational plan Minutes of Northern Cape Provincial Treasury oversight meetings
Method of calculation	Simple count(one report bi-annually)
Data limitations	Non-acceptance of proposal
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	To address identified gaps and improve financial capability maturity.
Indicator responsibility	Director: Municipal Finance

3. ASSET MANAGEMENT

3.1 Sub-Programme : Assets Management

1.1 Indicator title	Support provided to rollout and implement the National Central Supplier Database in the Province
Short definition	Implementation of the National Central Supplier Database
Purpose/Importance	National Central Supplier Database is essential in ensuring compliance with the Supply Chain Management prescripts. Registration and support of suppliers will ensure that they are exposed to government procurement.
Source/Collection of data	Adverts for participation, workshops conducted and suppliers registered
Method of calculation	Simple count(2 roadshows)
Data limitations	Non-attendance of supplier roadshows
Type of indicator	Output
Calculation type	Cumulative.
Reporting cycle	Bi-Annual
New indicator	No
Desired performance	Two Roadshows
Indicator responsibility	Director: Asset Management

1.2 Indicator title	Price Index reports published
Short definition	Reporting in price index of commodities.
Purpose/Importance	Compliance with Supply Chain Management policies and procedures and to provide market analysis and prices of good procured by government
Source/Collection of data	Price Research analysis and inputs.
Method of calculation	Simple count
Data limitations	Non submission inputs by departments
Type of indicator	Output
Calculation type	Cumulative.
Reporting cycle	Quarterly
New indicator	No
Desired performance	4 Price index reports
Indicator responsibility	Director: Asset Management

1.3 Indicator title	Number of progress reports on support intervention implemented to address SCM and Assets management gaps identified during the FMCMM assessment.
Short definition	Number of progress reports on support intervention implemented to address SCM and Asset Management gaps identified during the FMCMM assessment.
Purpose/importance	To fast-track implementation of recommend corrective steps from identified gaps during assessment and review processes.
Source/collection of data	FMMCM Model Documented support plans implemented. <ul style="list-style-type: none"> • Supply chain management • Provincial Asset Management • Municipal Asset Management
Method of calculation	Simple count(3 reports)
Data limitations	Non-acceptance of proposal
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	To address identified gaps and improve financial capability maturity.
Indicator responsibility	Director: Asset Management

1.4 Indicator title	Capacity Building initiatives within departments and municipalities to enhance compliance and effectiveness of Supply Chain Management
Short definition	Capacitate departments as well as municipalities.
Purpose/importance	Ensure SCM practitioners in departments and municipalities are skilled and knowledgeable with SCM processes and procedures
Source/Collection of data	Nomination forms, Attendance Register and evaluation report(MFMA)
Method of calculation	Simple count
Data limitations	Partial submission of training needs from departments and municipalities
Type of indicator	Output
Calculation type	Cumulative.
Reporting cycle	Annual
New indicator	No
Desired performance	Full attendance of nominated officials
Indicator responsibility	Director: Asset Management

1.5 Indicator title	Progress report on the municipalities assisted through the Municipal Support Grant
Short definition	Report on municipalities assisted through Municipal Support Grant.
Purpose/Importance	To monitor the progress made on the financial assistance provided to municipalities to improve overall asset management and the quality of annual financial statements inclusive of internal controls
Source/Collection of data	Memorandum of agreements and business plans, performance and financial progress reports from municipalities
Method of calculation	Simple count (four reports)
Data limitations	Non submission of reports from municipalities
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Four progress reports
Indicator responsibility	Director: Municipality Support Project

3.2 Sub Programme: Supporting and Interlinked Financial Systems

1.1 Indicator title	Management and provision of Technical and functional support; calls solved after being logged and the escalation of national calls to LOGIK where required. (Includes BAS, PERSAL, LOGIS and BACS)
Short definition	The indicator is a metric that measures time of logging a call to time that the call is resolved. The measurement is evidenced by a call register. The target for calls to be resolved is 24 hours.
Purpose/Importance	The indicator shows the level of support users are getting from NCPT and is important because users are processing PERSAL, BAS, and LOGIS transactions on a daily basis which affects service delivery of departments
Source/Collection of data	The information is recorded in a call register that is kept per person
Method of calculation	Calculation is done by adding all the call logged, subtracting call that were escalated to national treasury. Divide the calls resolved by the remaining total, thus determining the percentage resolved within 24 working hours..
Data limitations	Certain calls have to be escalated to National Treasury to be resolved over which NCPT have no control. The call register is also not a proper incident and call logging system that consolidates and measures calls on a real time basis and is open to human manipulation.
Type of indicator	Output
Calculation type	cumulative, total calls logged for the year vs total resolved within 24hours
Reporting cycle	Quarterly
New indicator	No
Desired performance	100 % of call logged resolved within 24 hours
Indicator responsibility	Director: Supporting and Interlinked Financial Systems

1.2 Indicator title	Capacity building sessions for Provincial Departments to enhance effective utilisation of transversal systems and sub-systems
Short definition	The indicator entails training and user forums. The objective is to capacitate user to use the transversal systems optimally and to communicate system related information regularly.
Purpose/Importance	The indicator shows the number of training sessions as per targets set out in the APP. The importance of showing it is to demonstrate continuous effort to enhance the skill of users.
Source/Collection of data	The information comes from a training database that is kept per system. Based on nomination forms, agenda, presentations and attendance registers of forums
Method of calculation	Simple count(no. of sessions on BAS, Persal, Logis and User Forums)
Data limitations	It is to the department's discretion to nominate employees. If departments nominate less people it affects training targets.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Full attendance of Training and Forums
Indicator responsibility	Director: Supporting and Interlinked Financial Systems

1.3 Indicator title	Reports to enhance monitoring compliance and enforcement of prescribed legislation and policies
Short definition	The objective of the indicator is to assist other oversight units to fulfil its role of monitoring compliance.
Purpose/Importance	The indicator shows to what extent the directorate is assisting other oversight units to fulfil its role of monitoring compliance The reports also give input into the monitoring and measuring tools such as MPAT and FMCMM.
Source/Collection of data	Data is sourced from BAS: 30 day payments, PERSAL :Personnel Expenditure report and LOGIS : Tax clearance and Utilisation reports.
Method of calculation	Simple count(three consolidated reports per quarter)
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Monthly
New indicator	No
Desired performance	12 Consolidated Reports
Indicator responsibility	Director: Supporting and Interlinked Financial Systems

1.4 Indicator title	Assessment Reports on optimal utilisation of LOGIS
Short definition	Assessing to what extent are departments optimally utilising LOGIS
Purpose/Importance	Assessments are performed to determine the quality of data and ascertain possible early warnings or non-compliance.
Source/Collection of data	The information is sourced from Logis and BAS
Method of calculation	Simple Count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Quarterly Reports for 13 Departments
Indicator responsibility	Director: Supporting and Interlinked Financial Systems

1.5 Indicator title	Provide support and monitor the biometric headcount system to ensure PERSAL integrity
Short definition	The indicator identifies the role that the unit is playing in assisting the head count processes and system to be undertaken
Purpose/Importance	The indicator intends to show progress of the process and how the headcount system is supported by PERSAL information
Source/Collection of data	Persal appointment and Headcount enrolment information. The number of exception reports generated from PERSAL for 13 departments.
Method of calculation	All appointments to be verified within 90 calendar days from date of appointment Target is dependent on number of officials that present themselves for verification. Past trends indicate that not all the officials present themselves resulting in freezing of salaries. Past trends indicate that approximately 80% of appointed officials present themselves.
Data limitations	Officials not presenting themselves for verification
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	80% new appointment enrolled within 90 days on Headcount System
Indicator responsibility	Director: Supporting and Interlinked Financial Systems

1.6 Indicator title	BAS System Controller services provided on behalf of Provincial Departments
Short definition	The indicator explains the support role provided the unit to departments that does not have a system controller.
Purpose/Importance	To prevent the occurrence of fraud, protect the authenticity of BAS and the optimal utilisation of the system
Source/Collection of data	Checklist on monthly activities, BAS reports Quarterly reports on security verifications
Method of calculation	Simple Count(13 report per quarter indicating the services rendered on behalf departments)
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Optimal utilisation of BAS
Indicator responsibility	Director: Supporting and Interlinked Financial Systems

1.7 Indicator title	Assessments conducted on infrastructure plans In line with Infrastructure Budget Process.
Short definition	Provide Technical advisory services to provincial departments and municipalities on planning requirements for effective and efficient infrastructure planning
Purpose/Importance	Purpose of this indicator is to compliance to legislative frameworks and to ensure effective budgeting through proper planning for infrastructure.
Source/Collection of data	Relevant infrastructure and business plans submitted by provincial and local government stakeholders
Method of calculation	Simple Count (Assessment Report)
Data limitations	Lack of stakeholder involvement and poor submission of relevant plans.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	Effective and efficient integrated planning and performance on provincial infrastructure
Indicator responsibility	Director Public Private Partnership

3.3 Sub Programme : Public Private Partnerships

1.1 Indicator title	Facilitate Capacity Building in accordance with the approved provincial IDMS in support of the institutionalisation of best Practices
Short definition	Conduct visualisation and change enablement workshops in order to monitor change and progress
Purpose/Importance	Mentorship and coaching training programs for infrastructure Champions and Senior Officials in participating Provincial Departments and Municipalities to ensure Knowledge Management Community of Practice (KM COP) are established and functional for transfer of skills
Source/Collection of data	Assessment against the NC IDMS and IDMBOK Methodologies and National best practices. Attendance register of workshops held Record of Workshops; KM COP meetings (Attendance Register and Minutes) Case Studies and Best Practice methodologies developed and recorded in accordance with KM guidelines
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Two provincial and two municipal workshops
Indicator responsibility	Director Public Private Partnership

1.2 Indicator title	Assessments reports produced on Municipalities and Departments' capacity to manage infrastructure delivery
Short definition	Conduct assessments to assess performance against infrastructure guidelines and standards
Purpose/Importance	The indicator is an indication of the capacity of the departments and municipalities to manage infrastructure and to implement remedial steps to improve thus ensuring efficiency and effectiveness
Source/Collection of data	IRM & IYM submitted to Provincial Treasury and monthly PIC meetings and progress reports and Municipal Finance Reports Monthly assessment meetings and expenditure analysis conducted
Method of calculation	Simple count(number of assessment reports produced)
Data limitations	Lack of or poor stakeholders involvement
Type of indicator	Process indicator to measure efficiency, effectiveness
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No

Desired performance	Four Assessments reports produced
Indicator responsibility	Director Public Private Partnership

1.3 Indicator title	Financial analysis of capital expenditure trends and Physical project verification on provincial immovable assets
Short definition	To ensure effective and efficient delivery of infrastructure through the optimal utilisation of the allocated infrastructure budgets.
Purpose/Importance	To ensure value for money and to facilitate/ensure proper alignment to initial plans and budget allocation.
Source/Collection of data	IRM & IYM submitted to Provincial Treasury and monthly PIC meetings and progress reports. Monthly assessment meetings and expenditure analysis conducted. Site visit conducted.
Method of calculation	Simple count(number of reports and site visits conducted)
Data limitations	Lack of proper reporting or poor stakeholders involvement
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Four Quarterly reports & 5 site visits
Indicator responsibility	Director Public Private Partnership

3.4 Sub Programme: Banking and Cash Flow Management

1.1 Indicator title	Number of Bank Reconciliations for Exchequer Account
Short definition	Accounting services for the Provincial Revenue Account (Exchequer Account)
Purpose/Importance	Reconciliation of financial transactions in the Provincial Revenue Account
Source/Collection of data	BAS Appropriated Budget Bank account statements Financial records/ batch control
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Monthly
New indicator	No

1.1 Indicator title	Number of Bank Reconciliations for Exchequer Account
Desired performance	Performance can't be lower or higher than target as there is twelve (12) months in a financial year and bank reconciliation must be done for every month and the months has to be closed one by one
Indicator responsibility	Director: Banking and Cash flow Management

1.2 Indicator title	Banking services evaluation reports
Short definition	Evaluation of commercial banking service for the PRF
Purpose/Importance	Services rendered by the banker must be monitored and evaluated in terms of a bid for compliance. Furthermore the evaluation is needed to ascertain as to whether the contract needs to be extended or terminated
Source/Collection of data	Questionnaire completed by stakeholders bi-annually CSI Report submitted by banker bi-annually
Method of calculation	Simple count(two evaluation reports
Data limitations	The contract for commercial banking services is awarded for 3 years with the option to extend for a period not exceeding 24 months. During the second year a directive is sought from EXCO as to whether the contract must be extended or terminated at expiry of third year. If EXCO decide on termination the evaluation in the third year is not done, but instead the bidding process for appointment of a new banker start. In terms of NC Prov Supply Chain Policy bidding must commence within nine (9) months before expiry of the contract. This however impact negative on the indicator as it is seen as non-performance
Type of indicator	Output : Measuring efficiency of commercial banking services as well as the institutions CSI contribution
Calculation type	Cumulative
Reporting cycle	Bi-Annually
New indicator	No
Desired performance	Actual performance can't be higher than target as only 2 reports per year is required. Lower performance than target is not desirable however cognisance must be taken of the fact that in the event of EXCO deciding that the contract will not be extended, bidding for appointment of a new service provider will start resulting in a lower target
Indicator responsibility	Director: Banking and Cash flow Management

1.3 Indicator title	Audited Provincial Revenue Fund (PRF) annual financial statements produced
Short definition	Annual Financial Statements produced for the Provincial Revenue Fund audited by the Auditor-General
Purpose/Importance	Report on the financial position of the Provincial Revenue Fund
Source/Collection of data	Recording of financial transactions for the Exchequer Account in BAS Bank account statements Recordkeeping/ batch control Appropriated budgets Bank reconciliations Framework/ guideline/ template provided by National Treasury. Although not required by legislation the statements form part of the consolidated

1.3 Indicator title	Audited Provincial Revenue Fund (PRF) annual financial statements produced
	annual financial statements compiled by Provincial Treasury and which is required in terms of the PFMA
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output : Measuring efficiency, economy and equity (reporting financial position of Provincial Revenue Fund)
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Actual performance can't be higher or lower than target as financial statements is prepared once annually
Indicator responsibility	Director: Banking and Cash flow Management

1.4 Indicator title	Number of Cash Flow Reports produced
Short definition	Compile reports to report on the cash flow position of the province
Purpose/Importance	Report the provincial cash flow position to all relevant stakeholders i.e. EXCO, National Treasury etc.
Source/Collection of data	Bank account statements Departmental and Provincial cash flow projections IYM Sect 40(4)(a) cash flows Daily bank reconciliations BAS Expenses per month reports PERSAL Reports Requests for On-line banking transfers Appropriated budgets PowerPoint presentations and memorandum to EXCO EXCO requires quarterly reports National Treasury requires report for visit during July/August and for benchmarking in January
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output : Measuring liquidity
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Although six (6) reports is required for the year stakeholders, especially EXCO, may request a report on provincial cash flow position at any time
Indicator responsibility	Director: Banking and Cash flow Management

1.5 Indicator title	Review and maintain cash management framework
Short definition	Framework in which the Provincial Revenue Fund is managed
Purpose/Importance	Required in terms of legislation. To inform Accounting Officers of the framework in which Provincial Treasury exercises control over the Provincial Revenue Fund as well as to provide additional prescripts that will ensure the effective and efficient execution of its banking services and cash management responsibilities. Furthermore to ensure sound cash management practices within the Northern Cape Provincial Government
Source/Collection of data	PFMA Treasury Regulations Bid for commercial banking services Cash Flow Circulars Operating systems for PRF (BAS, PERSAL, On-line Banking)
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Framework is reviewed annually. Amendments and additions as a result of changes in operations is done throughout the year
Indicator responsibility	Director: Banking and Cash flow Management

1.6 Indicator title	Review and maintain investment policy
Short definition	Framework in which investment of unused or surplus funds are managed
Purpose/Importance	Required in terms of legislation. To provide guidelines and directives from officials responsible for the management of the Provincial Revenue Fund (PRF) specifically dealing with the investment of state money from the PRF. To ensure accountability for taking decisions on investments of state funds and to promote transparency and effective management of funds invested from PRF. To determine acceptable risk levels at which public funds may be invested as well as the period and amount of investment.
Source/Collection of data	Credit Ratings from registered Credit Rating Agencies Minutes of the meeting on investments
Method of calculation	Simple Count(one policy)
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly

1.6 Indicator title	Review and maintain investment policy
New indicator	No
Desired performance	Policy is reviewed quarterly. Amendments and additions as a result of changes in operations is done throughout the year
Indicator responsibility	Director: Banking and Cash flow Management

4. FINANCIAL GOVERNANCE

4.1 Sub Programme: Accounting Services

1.1 Indicator title	Number of compliance reports on compliance certificates of departments
Short definition	To compile quarterly compliance reports on compliance certificates of departments
Purpose/Importance	To monitor the implementation of month-end procedures to meet reporting requirements in terms of the prescripts
Source/Collection of data	Compliance Certificates received from departments
Method of calculation	Simple count of the number of reports produced
Data limitations	Non submission of required information Subject to quality, accuracy, timeliness and completeness of information submitted by the departments.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Improvement in the level of compliance
Indicator responsibility	Director: Accounting Services

1.2 Indicator title	Number of compliance reports on monitoring tools of municipalities
Short definition	To compile quarterly compliance reports on monitoring tools of municipalities
Purpose/Importance	To monitor the implementation of month-end procedures to meet reporting requirements in terms of the prescripts
Source/Collection of data	Monitoring tool received from municipalities
Method of calculation	Simple count of the number of reports produced
Data limitations	Non submission of required information. Subject to quality, accuracy, timeliness and completeness of information submitted

1.2 Indicator title	Number of compliance reports on monitoring tools of municipalities
	by the municipalities.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Improvement in the level of compliance
Indicator responsibility	Director: Accounting Services

1.3 Indicator title	Number of capacity building programmes implemented
Short definition	Arrangement/facilitation of training sessions and CFO forums
Purpose/Importance	To share information and best practices and to capacitate financial practitioners on accounting frameworks and latest developments.
Source/Collection of data	Practice notes, Frameworks, Circulars; guides and templates issued by the Office of the Accountant – General; GRAP Standards from the Accounting Standards Board as well as agenda inputs from departments.
Method of calculation	Simple count of the number of training sessions and CFO Forums held.
Data limitations	Non participation of financial practitioners in identification of the training needs, lack of information on latest developments No agenda inputs provided by CFOs and financial practitioners.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Capacitated and skilled officials
Indicator responsibility	Director: Accounting Services

1.4 Indicator title	Number of reports on audit action plans.
Short definition	To compile quarterly reports on audit action plans.
Purpose/Importance	To monitor progress made by departments, entities and municipalities in addressing past audit findings to prevent repetition of findings.
Source/Collection of data	Audit action plans received from departments, entities and municipalities.
Method of calculation	Simple count of the number of reports produced
Data limitations	Non submission of required information

1.4 Indicator title	Number of reports on audit action plans.
	Subject to quality, accuracy, timeliness and completeness of information submitted by the departments, entities and municipalities.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Reduction in issues raised by the Auditor General
Indicator responsibility	Director: Accounting Services

1.5 Indicator title	Consolidated Annual Financial Information tabled
Short definition	To compile the Consolidated Financial statements of the legislature, departments, revenue fund and public entities
Purpose/Importance	To table the consolidated financial statements of the Province as required by Section 19 of the PFMA
Source/Collection of data	Annual financial statement received from legislature, departments, revenue fund and public entities
Method of calculation	Simple Count (CFI) Consolidated financial statements tabled one month after receipt of audit report
Data limitations	The quality, accuracy, timeliness and completeness of information submitted by the legislature, departments, revenue fund and public entities
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Tabling the Consolidated Financial Statements inclusive of all departments and entities within the legislated timeframe
Indicator responsibility	Director: Accounting Services

1.6 Indicator title	Number of municipalities supported and monitored on implementation of MSCOA
Short definition	To support and monitor the implementation of municipal standard chart of accounts in all delegated municipalities in the Province.
Purpose/Importance	To ensure that the municipalities meet the implementation deadline as per the municipal regulations on MSCOA
Source/Collection of data	Readiness assessment reports

1.6 Indicator title	Number of municipalities supported and monitored on implementation of MSCOA
Method of calculation	Simple count, number of municipalities supported
Data limitations	The quality, accuracy, timeliness and completeness of information submitted by the municipalities
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Implementation of MSCOA by municipalities as per the legislated timeframe
Indicator responsibility	Director: Accounting Services

1.7 Indicator title	Number of support intervention implemented to address financial reporting gaps identified during the FMCMM assessment.
Short definition	Number of support intervention implemented to address financial reporting gaps identified during the FMCMM assessment.
Purpose/importance	To fast-track implementation of recommend corrective steps from identified gaps during assessment and review processes.
Source/collection of data	Documented support plans implemented. <ul style="list-style-type: none"> Financial reporting Evaluation forms completed after the support has been provided.
Method of calculation	Simple count
Data limitations	Non-acceptance of proposal
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	To address identified gaps and improve financial capability maturity.
Indicator responsibility	Director: Accounting Services

4.2 Sub Programme: Norms and Standards

1.1 Indicator title	Number of compliance reports compiled on institutional arrangements, accountability and transparency to improve alignment with norms and standards.
Short definition	Number of compliance reports compiled on instructional arrangements, accountably and transparency to improve alignment with norms and standards.
Purpose/importance	To tighten internal controls, strengthen governance and promotes transparency by verifying information submitted by departments and municipalities by providing credible and informative review reports for decision making and advice/recommend corrective steps on compliance with minimum requirements.
Source/collection of data	Submitted documents, submission checklist, follow – up schedule. Reports compiled on all reviews conducted. <ul style="list-style-type: none"> • Financial Management Capability Maturity Model (FMCMM) • Municipal websites • Late payment of creditors • Public entities • Unauthorised expenditure • Financial misconduct • MFMA delegations • Oversight reports • MFMIP progress report
Method of calculation	Simple count (one report per quarter)
Data limitations	Lack of cooperation from department and municipalities Non submission of required information
Type of indicator	Output
Calculation type	cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Alignment and compliance with minimum norms and standards at level 3 of financial capacity maturity.
Indicator responsibility	Director: Norms and Standards

1.2 Indicator title	Number of support intervention implemented to address gaps identified during the FMCMM assessments.
Short definition	Number of support intervention implemented to address gaps identified during the FMCMM assessments.
Purpose/importance	To fast-track the implementation of recommend corrective steps from identified gaps during assessments and review process.
Source/collection of data	Documented support implemented. Evaluation forms <ul style="list-style-type: none"> • Compilation of oversight reports by MPAC • Investigation of UIF expenditure by MPAC • Standard Operating Procedures • Interns induction and MFMA DVD learning.
Method of calculation	Simple count (four support interventions)
Data limitations	Non acceptance of proposal

1.2 Indicator title	Number of support intervention implemented to address gaps identified during the FMCMM assessments.
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	To address identified gaps and improve financial capability maturity.
Indicator responsibility	Director: Norms and Standards

1.3 Indicator title	Number of capacity building programmes implemented.
Short definition	Number of capacity building programmes implemented.
Purpose/importance	Capacitated finance teams based on needs analysis informed by gaps identifies by FMCMM results and audit outcomes.
Source/collection of data	<p>Training, workshop or forum proposal.</p> <ul style="list-style-type: none"> • MFMA induction for newly appointed municipal staff and councilors • PFMA induction for newly appointed departmental staff • Municipal Finance Management Programme(competency training) – timetable April 2016 to January 2017 • Investigation of irregular expenditure • Municipal Finance Management Internship Programme workshops (Nov 2016) • Accruals Management Forums <p>Invitation to participants Commitment forms/confirmation letters by participants. Attendance registers.</p>
Method of calculation	Number of documented capacity building programmes implemented.
Data limitations	Lack of document keeping/None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	To address identified gaps and improve financial capability maturity.
Indicator responsibility	Director: Norms and Standards

4.3 Sub Programme: Risk Management

1.1 Indicator title	Progress Reports on support intervention implemented to address gaps identified during the FMCMM assessment
Short definition	Report on support intervention implemented
Purpose/importance	To fast-track implementation of recommend corrective steps from identified gaps during assessment and review processes.
Source/collection of data	FMMCM Documented support plans implemented. <ul style="list-style-type: none"> • Risk Management
Method of calculation	Simple count(one report per quarter)
Data limitations	Non-acceptance of proposal
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	To address identified gaps and improve financial capability maturity.
Indicator responsibility	Director: Risk Management

1.2 Indicator title	Report on the Risk Management status of the province
Short definition	Provide report on status of risk management within the province to relevant stakeholders
Purpose/importance	To provide management, AC and relevant stakeholders with reports that the risks are identified and addressed and that there is improvement in levels of compliance with prescripts and risk management framework
Source/collection of data	Reports compiled in consultation with departments
Method of calculation	Simple Count (Number of reports issued)
Data limitations	Credibility of information and risk registers
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Improved levels of compliance
Indicator responsibility	Director: Risk Management

1.3 Indicator title	Number of Provincial risk registers developed
Short definition	Provincial Risk Register
Purpose/importance	To provide management, AC and relevant stakeholders with provincial risk identified
Source/collection of data	Risk registers from departments
Method of calculation	Simple Count (Number of risk registers)
Data limitations	Credibility of information and risk registers
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Improved levels of compliance
Indicator responsibility	Director: Risk Management

1.4 Indicator title	Number of capacity building programmes implemented within the Province.
Short definition	Number of capacity building programmes implemented
Purpose/importance	To share information and best practices, capacitate risk officers in areas of risk management
Source/collection of data	Training needs, information on latest developments within the discipline
Method of calculation	Training needs, skills survey, notices by Institute of Risk Management of latest developments in the profession
Data limitations	Non participation of risk officers in conduction the training needs delays in receiving information about latest developments
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Improved levels of skills Informed and performance of risk officers at an acceptable level of performance
Indicator responsibility	Director: Risk Management

1.5 Indicator title	Number of progress reports on establishment of Internal Audit Units and Audit Committees in Municipalities
Short definition	Progress reports on the Internal Audit Units and Audit Committees in Municipalities
Purpose/importance	To monitor the functioning of internal audits units and audit committee in municipalities
Source/collection of data	Reports from municipalities on Internal Audit and Audit Committees Minutes of meetings
Method of calculation	Simple count(4 reports)
Data limitations	Non-submission of information from municipalities
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Implementation of identified strategies.
Indicator responsibility	Director: Risk Management

5. INTERNAL AUDIT

5.1 Audit Committee

1.1 Indicator title	Number of Compliance Assessments to the Audit Committee Charter
Short definitions	Audit Committees need to assess their adherence to the Audit Committee Charter, that is revised annually and approved by the MEC Treasury
Purpose/importance	Adherence to Audit Committee Charter which is aligned to the PFMA and Treasury Regulations
Source/collection of data	Assessment of Audit Committees
Method of calculation	Number of Audit Committee assessments
Data limitation	Absence of assessments
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	4, one assessment for each of the 4 Audit Committees
Indicator responsibility	Chief Director & Directors

5.2 Internal Audit

1.1 Indicator title	Number of risk based plans to be approved by AC.
Short definitions	Approval of annual plans by the AC members, HOD and CAE.
Purpose/Importance	This approval is a requirement of the IIA Standards and PFMA.
Source/collection of data	Secretariat of AC should provide signed audit plans subsequent to AC meeting
Method of calculation	IA serves 12 departments, 1 trading entity and 6 listed public entities, thus 19 plans need to be approved by the AC.
Data limitation	No AC in place or AC not quorate to approve audit plan.
Type of indicator	Output = approved annual audit plan.
Calculation type	Non-cumulative.
Reporting cycle	Annually
New indicator	No
Desired performance	Maximum and required minimum performance equals 19 plans to be approved.
Indicator responsibility	Directors

1.2 Indicator title	Number of audit reports issued
Short definitions	Number of audits completed vs. number of audits in the internal audit plan.
Purpose/Importance	To render assurance and consulting services, as the main mandate of internal audit, assignments should be completed as planned in the annual audit plan.
Source/collection of data	Signed audit reports collected quarterly from the SM in charge of the cluster.
Method of calculation	Number of signed audit reports issued vs. number of audits in the approved audit plans of departments and entities.
Data limitation	Delays in departments finalising the reports
Type of indicator	Outputs
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No change from the previous year
Desired performance	Actual performance that is higher than targeted performance is desirable.
Indicator responsibility	Directors

1.3 Indicator title	Outcome of client satisfaction survey received
Short definitions	Client satisfaction survey by departments/entities.
Purpose/Importance	The rating by the clients would provide IA and the AC with a sense of the clients' satisfaction with IA services and value added.
Source/collection of data	An assessment sourced from each of the clients.
Method of calculation	Average of client satisfaction surveys received.
Data limitation	No submission of surveys by clients
Type of indicator	Outcome
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	3 out of 5 (where 3 means IA provides the required services)
Indicator responsibility	Directors

1.2 Indicator title	Outcome of audit committee satisfaction survey received
Short definitions	AC assessment of IA overall performance.
Purpose/Importance	Requirement from the IIA Standards.
Source/collection of data	A survey sourced from AC members.
Method of calculation	Average of audit committee satisfaction surveys received.
Data limitation	No AC in place or AC not quorate
Type of indicator	Outcome
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	3 out of 5(where 3 means IA provides the required service)
Indicator responsibility	Directors

1.5 Indicator title	Number of internal quality reviews conducted (1 per quarter)
Short definitions	Quality assurance reviews performed in terms of the IIA Standards and Code of Ethics
Purpose/Importance	Compliance to the IIA Standards and Code of Ethics.
Source/collection of data	Quarterly peer review outcomes
Method of calculation	Number of quality assurance reviews conducted
Data limitation	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	4, one quality review conducted each quarter
Indicator responsibility	Directors