



NCPT

NORTHERN CAPE PROVINCIAL TREASURY

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Annual Performance Plan

**for the MTEF Period
2018/19 - 2020/21**

CONTENTS

PART A: STRATEGIC OVERVIEW	8
1. Updated Situational Analysis.....	8
1.2 Organisational environment.....	11
1.3 Annual Performance Plan Review Process	11
2. Revisions to legislative and other mandates	12
3. Overview of 2017/18 Budget and MTEF estimates	12
3.1 Expenditure estimates	12
PART B: PROGRAMME AND SUBPROGRAMME PLANS.....	14
4. Programme 1: Administration.....	15
4.1 Sub-Programme 1.1: Office of the MEC	15
4.2 Sub-Programme 1.2: Management Services	15
4.3 Sub-Programme 1.3: Corporate Services	16
4.4 Sub Programme 1.4: Financial Management.....	18
4.5 Reconciling performance targets with the Budget and MTEF	20
5. Programme 2: Sustainable Resource Management	21
5.1 Sub-Programme 2.2 Economic Analysis.....	21
5.2 Sub-Programme 2.3 Fiscal Policy.....	22
5.3 Sub-Programme 2.4: Budget Management	23
5.4 Sub-Programme 2.5: Municipal Finance.....	24
5.5 Reconciling performance targets with the Budget and MTEF	26
6. Programme 3: Assets and Liabilities Management	27
6.1 Sub-Programme 3.2: Asset Management.....	27
6.2 Sub-Programme 3.3: Supporting and Interlinked Financial Systems	28
6.3 Sub-Programme 3.4: Infrastructure Performance Management	30
6.4 Sub-Programme 3.5: Banking and Cash flow Management	32
6.5 Reconciling performance targets with the Budget and MTEF	34
7. Programme 4: Financial Governance	35
7.1 Sub-Programme 4.2: Accounting Services	35
7.2 Sub-Programme 4.3: Norms and Standards.....	36
7.3 Sub-Programme 4.4: Risk Management.....	37
7.4 Reconciling performance targets with the Budget and MTEF	39
8. Programme 5: Internal Audit and Audit Committees	40
8.1 Sub – Programme 5.1: Programme Support & Audit Committee	40
8.2 Sub- programme 5.2 – 5.5: Education, Health, Agriculture & Public Works	41

8.3 Sub-programme 5.2: Education Cluster	41
8.4 Sub-programme 5.3: Health Cluster.....	42
8.5 Sub-programme 5.4: Agriculture Cluster.....	42
8.6 Sub-programme 5.5: DPW Cluster	43
8.7 Reconciling performance targets with the Budget and MTEF	44
PART C: LINKS TO OTHER PLANS.....	45
ANNEXURE A: AMENDMENTS TO THE STRATEGIC PLAN 2015 - 2020.....	46
TECHNICAL INDICATORS ON STRATEGIC.....	56
1. ADMINISTRATION.....	56
2. SUSTAINABLE RESOURCE MANAGEMENT	57
3. ASSETS AND LIABILITIES	59
4. FINANCIAL GOVERNANCE	62
5. INTERNAL AUDIT.....	63
TECHNICAL INDICATORS ON PERFORMANCE INDICATORS: ANNEXURE E.2.....	65
1. ADMINISTRATION.....	65
2. SUSTAINABLE RESOURCE MANAGEMENT	73
3. ASSET MANAGEMENT.....	82
4. FINANCIAL GOVERNANCE.....	93
5. INTERNAL AUDIT	99

LIST OF ACRONYMS

ACRONYMY	NAME
FMC	Financial Management Capability Maturity
FMCMM	Financial Management Capability Maturity Model
MSCOA	Municipal Standard Chart of Accounts
MTEF	Medium Term Expenditure Framework
APP	Annual Performance Plan
EPRE	Estimate of Provincial Revenue and Expenditure
IFS	Interim Financial Statement
AFS	Annual Financial Statements
IYM	In-year Monitoring Model
SCM	Supply Chain Management
PMDS	Performance Management Development System
HRD	Human Resource Development
EHW	Employee Health and Wellness
AR	Annual Report
NCIDMS	Northern Cape Infrastructure Delivery Management System
PIC	Provincial Infrastructure Committee
PRF	Provincial Revenue Fund
RM	Risk Management
MPAT	Monitoring Performance Assessment Tool
AC	Audit Committee

FOREWORD

The year 2018, has been marked by South Africans, as a year of change, renewal and hope. This year, is also dedicated to the most remarkable leader this country and the world has known. If he was alive, President Nelson Mandela, would turn 100 years this year.

As President Cyril Ramaphosa has declared, this year is dedicated to his memory and we will devote our every action, every effort, every utterance to the realisation of his vision of a democratic, just and equitable society.

As a country, we have realized that acceleration of the goals of the Medium Term Strategic Framework and the National Development Plan is imperative and urgent in order for us to improve the living conditions of our citizen.

In past three years, the country has not been able to realise the envisaged growth rates and government debt has increased to an unsustainable level. In order for us to change the current situation, we are required to reduce consumption, increase revenue collection through innovative strategies and redirect available resources towards investment projects. The anticipated growth rates in 2018 is 1.5 percent and is expected to grow to 2.1 in 2020. These growth rates can only be achieved through acceleration of investment projects, effective management of social spending and improved access to economic opportunities.

In the Provincial Medium Term Budget Policy Statement, we projected the Provincial economic growth rates to increase from 1 percent in 2018 to 2 percent in 2020. The projected growth requires the Province to improve the economic activity within its primary sectors, i.e Mining and Agriculture. It is thus imperative that beneficiation of raw products be fast-tracked as it will create secondary sectors and increase job creation. Provincial Treasury will continue to facilitate support and guide such initiatives.

In the new MTEF, a special focus will be placed on increasing revenue collection both at a Provincial and Local level. Due to the recent budget cuts to fund national priorities, it is important that provincial priorities are funded from own provincial revenue. We will be assisting municipalities to compile sustainable service tariffs in order to ensure that budgets are cash-funded, thus enabling them to meet their obligation and deliver effective services to communities. Extensive support will be provided to all spheres of government in collecting outstanding debt and building capacity in the revenue collection units.

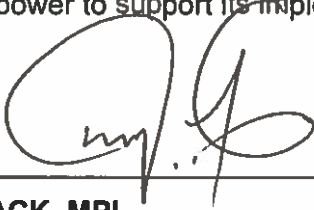
It is also essential that public spending be managed effectively to ensure sustainability of the fiscal framework. As a province, we need to be decisive in reducing expenditure on non-essentials or inefficient spending. In achieving the outcomes of the National Development Plans within the available resources, it is important that efficiency savings are employed and wastages, fraud and corruption

are eliminated. It is on this basis that Provincial Treasury will intensify monitoring and advisory support with respect to supply chain management processes. In fulfilling this responsibility, we will be able to assist organization to detect and eliminate irregular, fruitless, and wasteful expenditure.

Our role in supply chain management will also be expanded to ensure that departments and municipalities open the doors of economic opportunities to designated groups as defined in the Preferential Procurement Policy Framework Act.

Being a pivotal role player in improvement of financial governance within the province we will continue to exercise oversight, support and build capacity where necessary.

I hereby endorse the Provincial Treasury annual performance plan for 2018/19 and commit to do all in my power to support its implementation and the achievement of its objectives.

A handwritten signature in black ink, appearing to be 'MN Jack', is written over a horizontal line.

MN JACK, MPL
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 2018/2019.


KE Mojanaga
Chief Financial Officer


ATM Mabija
Acting Accounting Officer

Approved by:


MN JACK, MP
Executive Authority

PART A: STRATEGIC OVERVIEW

1. Updated Situational Analysis

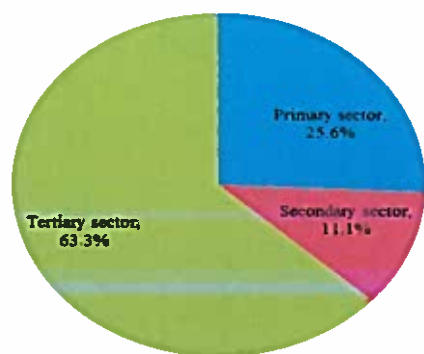
The current economic environment requires Provincial Treasury to assert itself on the fulfilment of its primary mandate of ensuring effective and efficient utilization of financial resources within the province. Furthermore, as one of the key contributors to Service Delivery Outcomes, especially outcome 9 and 12, it is important that we guide and facilitate the effective achievement of the goals of the outcomes within available resources.

Our role as department is to provide oversight, advisory support and capacity building services to 12 Departments, 30 Municipalities and 6 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

The Northern Cape contributes 2 percent to the country's GDP. Despite the contradiction of the economy in 2016 and recovery from a technical recession in 2017, it is envisaged that it will grow from 1 percent in 2018 to 2 percent by 2020. The province's economy is driven by the mining and agriculture sector, which are currently volatile due to possible policy changes and the effects of the drought. The continuous contraction of these sectors will result in significant job losses, which will then put pressure on the provision social services, as the demand will be increased. Thus in order to achieve these growth rates the province will be required to diversify its economy. The province economy is mainly driven by the tertiary sector. The primary sector contributes 25.6 percent and the secondary sector contributes 11 percent to the province's economy. Thus, it becomes essential to grow the secondary sector, which includes manufacturing and construction services. The expansion of these services will accelerate job creation and improve the provincial infrastructure. The graph below indicates the contribution of sectors in the Northern Cape Economy.

Northern Cape Sectoral Contributions, 2016



The table below reflects Northern Cape sectors to the country's GDP.

Table 1.4 Northern Cape Sectoral Contributions to National GDP, 2016-2019

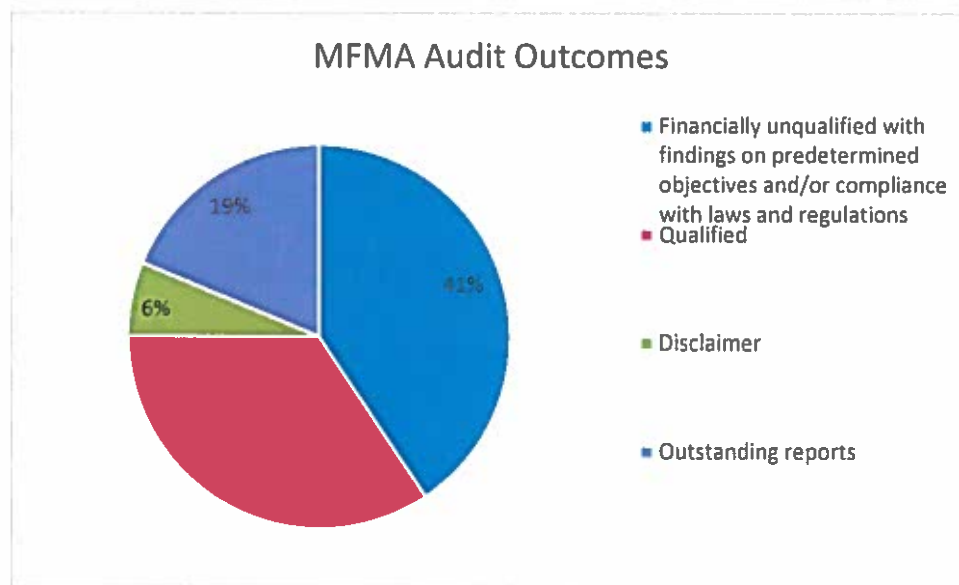
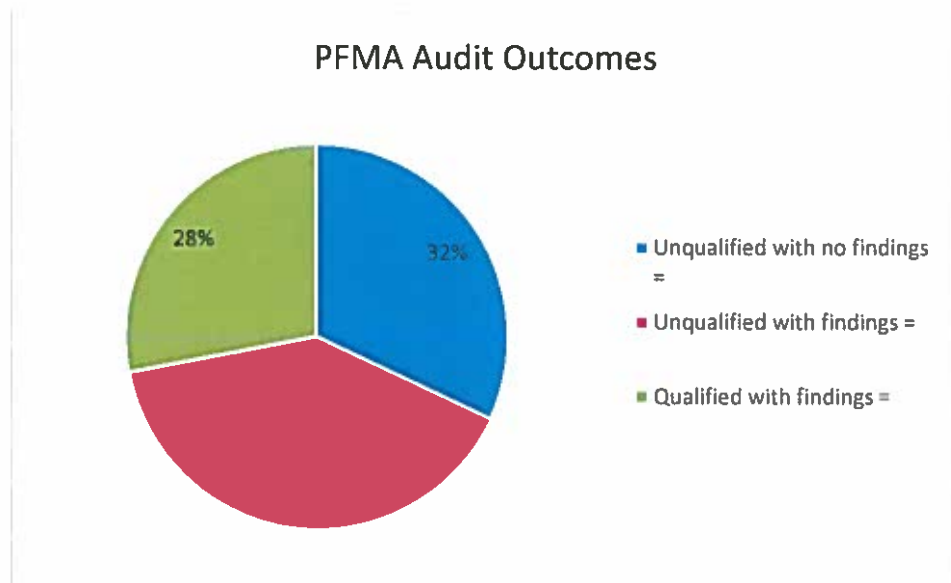
	Actual		Estimate	Forecast	
	2015	2016	2017	2018	2019
Primary Sector	5.8%	5.2%	5.1%	5.2%	5.2%
Agriculture	6.9%	7.0%	6.9%	6.8%	6.8%
Mining	5.4%	4.6%	4.6%	4.7%	4.7%
Secondary Sector	1.1%	1.1%	1.1%	1.1%	1.1%
Manufacturing	0.5%	0.5%	0.5%	0.5%	0.5%
Electricity	2.5%	2.6%	2.5%	2.5%	2.5%
Construction	1.5%	1.6%	1.6%	1.5%	1.5%
Tertiary Sector	1.9%	1.9%	1.9%	1.8%	1.8%
Trade	1.7%	1.8%	1.8%	1.8%	1.7%
Transport	2.7%	2.8%	2.7%	2.7%	2.6%
Finance	1.5%	1.5%	1.4%	1.4%	1.4%
Community services	2.0%	2.0%	2.0%	1.9%	1.9%
Total Industries	2.1%	2.1%	2.1%	2.0%	2.0%

Provincial Treasury is pivotal in the achievement of the National Development Plan and service delivery outcomes, especially outcome 9 and 12. As one of the key facilitators of the service delivery outcomes is it important that we support organizations to achieve the said targets without compromising the fiscal position of the province.

In fulfilling the objectives of Outcome 12, i.e ensuring an efficient, effective and development oriented public service and an empowered, fair and inclusive citizenship, the department has committed itself to enhancing monitoring and advisory support with respect to supply chain management processes. Supply Chain Management is a key service in ensuring that government fulfils its obligation to all citizens. However, this enabling mechanism has been subject to abuse, thus resulting in unauthorised, irregular, fruitless, and wasteful expenditure. Non-compliance to supply chain management prescripts has also resulted to over-expenditure of allocated budget as a result of inefficient procurement. In order to reverse this situation it will be important to intensify oversight services. Furthermore,

Provincial Treasury will provide training and support services to all departments and municipalities in an effort to improve the skills base of supply chain practitioners.

The audit outcomes of the province have improved for the year 2016/17, i.e more departments obtained clean audits as outlined in the graphs below:



In terms of outcome number 9 - A responsive, accountable, effective and efficient local government system is also a high priority within the Department. Provincial Treasury will continue to play a pivotal role in its approach of hands on support to municipalities in order to improve audit outcomes and sound financial management. The Department's Municipal Support Strategy has been implemented since 2015, many lessons have been learned in the past three years. Irrespective of the efforts employed for this strategy, it was noted that unless the municipality builds internal capacity, all interventions deployed will not be sustainable. We will however continue to support municipalities in improving financial governance, which will result in improved audit outcomes. In order for the province

to change the current situation at municipalities, all stakeholders need to be committed to all identified interventions.

Revenue management and debt collections issues will also require significant support from the department. Through the mid-term engagements and analysis, it was noted that municipal budgets are not adequately funded, which results in incorrect billing and non-collection of revenue. The inability to collect revenue results in municipalities not being able to meet their obligations, e.g Eskom Debt. The inability to meet creditor obligations has a direct impact on communities that are being serviced by municipalities. We have managed to assist various municipalities in avoiding withholding of their equitable share by National Treasury. We assisted them in developing and implementing repayment plans, thus no equitable has been withheld.

1.2 Organisational environment

The organizational environment of the department has been significantly stable over the financial year. Taking cognizance of the above information on the service delivery environment it is clear that in order for Provincial Treasury to be effective in delivering the said oversight services it is essential that the current capacity be increased.

National Treasury, Provincial Treasuries and DPSA have agreed on a generic structure for Provincial Treasuries. The department is still in the process of revising its organizational structure to align it to the generic Provincial Treasuries' structures, and it has adopted the MFMA standalone model. The process is at its final stages and will be followed by consultation.

The following table reflects the current staff establishment and the projected appointments.

Table 17.1 : Personnel numbers and costs by programme

Personnel numbers	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	As at 31 March 2021
1. Administration	103	122	112	142	135	110	115
2. Sustainable Resource	60	57	69	96	117	78	82
3. Assets And Liabilities Management	58	69	68	69	91	82	87
4. Financial Governance	27	27	32	35	40	40	41
5. Provincial Internal Audit	47	55	54	55	59	59	61
Direct charges	-	-	-	-	-	-	-
Total provincial personnel numbers	295	330	335	397	442	369	386
Total provincial personnel cost (R thousand)	129 156	147 582	164 259	191 871	229 683	233 547	246 995
Unit cost (R thousand)	438	447	490	483	520	633	640

1.3 Annual Performance Plan Review Process

In view of the new MTEF, the department reviewed its priorities in two review sessions held in August 2017 and January 2018. The Department took an in-depth look on the current strategies to determine effective and efficient. Key priorities were identified by the Executive Authority and Acting Head of Department and these were incorporated in the Annual Performance Plan.

Consensus was reached that it is important that proper synergy and coordination occurs if the department wishes to succeed in its mandate. It was also agreed that the municipal support strategy be accelerated and special focus be placed on public entities to improve financial governance and management. The FMCM and municipal support strategy still forms basis of all interventions across all programmes. It was also resolved that more resources will be required for the post-implementation for MSCOA.

All performance indicators were reviewed with their related technical indicators to ensure compliance with the Performance Information 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. It is envisaged that these will be finalised in 2018.

3. Overview of 2017/18 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 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
1. Administration	70 523	81 851	86 138	95 462	95 612	95 612	100 599	107 507	113 659
2. Sustainable Resource	33 727	36 839	47 954	63 570	61 001	60 009	68 327	61 265	64 829
3. Assets And Liabilities Management	47 127	51 720	50 811	75 816	93 789	89 390	59 535	61 052	64 559
4. Financial Governance	19 693	20 994	26 557	29 012	31 951	31 951	36 332	36 537	38 631
5. Provincial Internal Audit	22 029	27 162	31 463	35 319	35 832	35 832	37 439	39 932	42 253
Total payments and estimates	193 099	218 566	242 823	299 179	318 185	312 754	302 232	306 313	323 931

The above table reflects a decrease of 5 percent in 2018/19 from the 2017/18 adjusted budget due to once-off funding for projects in 2017/18. There is an increase of 1.3 percent in 2019/20 due to once off funding for the Health Intervention Project and 5.7 percent increase in the 2020/21 financial year.

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	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Current payments	186 430	206 364	218 474	273 781	283 840	279 467	298 705	302 854	320 344
Compensation of employees	129 156	147 582	164 259	199 889	193 327	191 871	229 683	233 547	248 995
Goods and services	57 262	58 775	55 198	70 403	67 044	67 577	68 789	69 081	73 080
Interest and rent on land	12	7	17	3 469	3 469	19	233	246	259
Transfers and subsidies to:	819	6 922	17 065	21 019	25 985	25 985	259	259	309
Provinces and municipalities	-	4 709	16 528	20 760	25 479	25 479	-	-	-
Departmental agencies and accounts	8	6	8	9	9	9	9	9	9
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	57	-	66	50	91	91	150	150	200
Households	754	1 305	463	200	386	386	100	100	100
Payments for capital assets	5 615	6 176	6 384	4 400	8 380	7 322	3 267	3 200	3 278
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	5 364	5 787	6 214	4 263	8 243	7 185	3 254	3 049	3 263
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Soleware and other intangible assets	251	389	170	137	137	137	13	151	15
Payments for financial assets	235	4	-	-	-	-	-	-	-
Total economic classification	193 099	218 568	242 923	299 179	318 185	312 754	302 232	306 313	323 931

The department is human resources driven department, thus compensation of employees constitutes 76 percent of the department's total budget allocation. There is an increase of 18 percent from the adjusted budget of 2017/18 to the 2018/19 financial year as a result of once off funding provided in the current year and reprioritisation in the prior year.

The goods and service budget has decreased by 21 percent from the main budget to 2018/19 due to once-off funding in 2017/18 financial year. Furthermore, there is an increase of 1 percent in 2019/20 due to once off funding in 2018/19 and 5.8 percent in the 2020/21 financial year

The budget of 2018/19 for machinery and equipment indicates a decrease of 62 percent from the 2017/18 financial year due to funding of identified projects such as MSCOA, Health Intervention as well as the Municipal Support Programme.

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 (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 Cluster 5.3 Internal Audit Health Cluster 5.4 Internal Audit Agriculture Cluster 5.5 Internal Audit DPW Cluster

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 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1	Achievement of all Provincial Treasury's performance targets indicated in the APP	Achievement of all Provincial Treasury's performance 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	96% of performance targets achieved.	Achievement of all Provincial Treasury's targets indicated in the APP	Achievement of all Provincial Treasury's performance targets indicated in the APP	Achievement of all Provincial Treasury's performance targets indicated in the APP

4.2.3 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1.1	Number of risk register review sessions completed	New indicator	New indicator	1	1	1	1	1
1.2	Number of risk management plans issued	New indicator	New indicator	4	4	4	4	4

4.2.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2018/19	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of risk register review sessions completed	Annually	1	-	-	-	1
1.2	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 2017/18	Medium-term targets		
			2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1	Compliance to all HRM and corporate support services regulations and prescripts	No matters of emphasis reported in the audit reports.	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.	No matters of emphasis reported in the audit report.

4.3.3 Annual Performance Indicators and Targets

Performance Indicator		Audited/Actual performance			Estimated performance 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1.1	Number of HRM compliance reports submitted	10 x PMDS & OE	10 x PMDS & OE	10 x PMDS & OE	16 Reports	12	12	12
		2 x HRD	2 x HRD	2 x HRD				
		4 x EHW	4 x EHW	4 x EHW				
1.2	Number of HRM plans	1	1	1	1	2	2	3
1.3	Number of progress reports on Corporate Governance of ICT (CGICT) framework	80%	93%	Approved ICT strategic plan, Approved ICT Implementation Plan, Approved ICT operational Plan	Full compliance with Phase 2 requirements	4	4	4
1.4	Percentage of misconduct cases received and finalised internally within 90 days	100%	100%	100%	100%	100%	100%	100%
1.5	Number of support interventions implemented to advance vulnerable groups	New indicator	New indicator	New indicator	New Indicator	4	4	4
1.6	Number of security management reports	New indicator	4	4	4	4	4	4
1.7	Number of Records and Facilities management report	New indicator	New indicator	4	4	4	4	4

4.3.4 Quarterly Targets

Performance Indicator		Reporting Period	Annual target 2018/19	Quarterly Targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of HRM compliance reports submitted	Quarterly	12	3	3	2	4
1.2	Number of HRM plans	Annual	2	2	-	-	-
1.3	Number of progress reports on Corporate Governance of ICT (CGICT) framework	Quarterly	4	1	1	1	1
1.4	Percentage of misconduct cases received and finalised internally within 90 days	Quarterly	100%	100%	100%	100%	100%
1.5	Number of support interventions implemented to advance vulnerable groups	Quarterly	4	1	1	1	1
1.6	Number of security management reports	Quarterly	4	1	1	1	1
1.7	Number of Records and Facilities management report	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	Clean 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 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1 Implementation of sound financial management within the department evidenced by annual clean audit outcomes	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	1 Clean Audit Report

4.4.3 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1.1	Number of APPs submitted timeously	1 APP	1 APP	1 APP	1 APP	1	1	1
1.2	Number of Estimate Provincial Expenditure (EPRE) submitted timeously	2 EPRE	2 EPRE	2 EPRE	2 EPRE	2	2	2
1.3	Number of complaint annual report submitted timeously	1 AR	1 AR	1 AR	1 AR	1	1	1
1.4	Number of complaint financial statements submitted timeously	4 IFS	4 IFS	3 IFS	3 IFS	4	4	4
		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	-	-	14 IYM reports	14 IYM reports	26	26	26
		11 x Monthly SCM reports	12 x Monthly SCM reports	12 x 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 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 2018/19	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of APPs submitted timeously	Annually	1	-	-	-	1
1.2	Number of Estimate Provincial Expenditure (EPRE) submitted timeously	Quarterly	2	-	-	1	1
1.3	Number of complaint annual report submitted timeously	Annually	1	-	1	-	-
1.4	Number of complaint financial statements submitted timeously	Quarterly	4	1	1	1	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	Quarterly	26	7	7	6	6

4.5 Reconciling performance targets with the Budget and MTEF

4.5.1 Expenditure estimates

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
1. Office Of The Mec	9 891	9 485	11 979	11 939	11 990	11 490	12 519	13 321	14 045
2. Management Services	3 284	2 264	2 706	5 041	4 041	3 041	5 341	5 682	6 007
3. Corporate Services	17 131	22 187	21 611	28 813	28 141	28 141	31 102	33 375	35 211
4. Financial Management	19 252	21 487	21 509	23 884	24 905	24 905	24 219	26 218	27 660
5. Security And Records Management	20 965	26 428	28 333	25 785	26 535	28 035	27 417	28 911	30 736
Total payments and estimates	70 523	81 851	86 138	95 462	95 612	95 612	100 599	107 507	113 659

The table shows an increase of 5.2 per cent in 2018/19 financial year from the main budget of 2017/18. Over the MTEF, the allocation increase by 6.8 per cent in 2019/20, 5.7 percent in 2020/21.

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 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Current payments	67 553	78 080	82 789	93 520	92 925	92 925	98 908	105 659	111 778
Compensation of employees	39 612	43 001	46 730	56 949	55 151	54 151	62 460	65 245	68 835
Goods and services	27 741	35 079	36 059	36 571	37 774	38 774	36 448	40 414	42 943
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	626	956	470	259	326	326	259	259	309
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	8	8	8	9	9	9	9	9	9
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	57	-	66	50	91	91	150	150	200
Households	561	948	396	200	226	226	100	100	100
Payments for capital assets	2 325	2 811	2 879	1 684	2 361	2 361	1 432	1 589	1 572
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 325	2 811	2 732	1 547	2 224	2 224	1 419	1 438	1 557
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Solar and other intangible assets	-	-	147	137	137	137	13	151	15
Payments for financial assets	19	4	-	-	-	-	-	-	-
Total economic classification	70 523	81 851	86 138	95 462	95 612	95 612	100 599	107 507	113 659

Compensation of employees shows an increase of 13 percent in 2018/19 financial year. Over the MTEF, the allocation increase by 4.4 percent in 2019/20 and 5.5 percent in 2020/21. The budget for compensation of employees is stable over the 2018 MTEF.

Goods and services increases by 3.5 percent in 2018/19, 10.8 percent from 2018/19 to 2019/20 due to reprioritisation in the 2018/19 and 6.2 percent in the 2020/21 financial year. The low growth is due to once - off funding in 2017/18.

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 2.2 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 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1 Provincial economic & social research and analysis published	5 Provincial Socio-economic review and outlook tabled	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 and published.	Provincial economic & social research and analysis published	Provincial Socio-economic review and outlook published	Provincial Socio-economic review and outlook published	Provincial Socio-economic review and outlook published

5.1.3 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1.1	Number of MTBPS produced	1	1	1	1	1	1	1
1.2	Number of provincial policy briefs produced	5	5	4	4	4	4	4
1.3	Number of comparative reports produced	New indicator	1	1	1	1	1	1

5.1.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2018/19	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

5.2 Sub-Programme 2.3 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 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1 Monitoring Report on Provincial and Municipal revenue generation	5 Monitoring reports on provincial and municipal revenue generation	New indicator	New indicator	2 Monitoring reports on provincial and municipal revenue generation	1 Monitoring reports on provincial and municipal revenue generation	1 Monitoring report on provincial and municipal revenue generation	1 Monitoring report on provincial and municipal revenue generation	1 Monitoring report on provincial and municipal revenue generation

5.2.3 Annual Performance indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1.1	Number of consolidated revenue performance reports	4	4	4 Departmental reports	4 Departmental reports	8	8	8
				4 Municipal reports	4 Municipal reports			
1.2	Number of consolidated municipal cash flow performance reports	New indicator	New indicator	4	4	4	4	4
1.3	Number of provincial fiscal framework reports	3	3	-	1	1	1	1
1.4	Number of consolidated reports on reviewed tariff submissions	New indicator	New indicator	New indicator	1	1	1	1
1.5	Number of progress reports on support provided on revenue management and debt collection in municipalities.	New indicator	New indicator	New indicator	4	4	4	4
1.6	Number of municipal support intervention reports on indigent policy management	New indicator	New indicator	New indicator	1	1	1	1

5.2.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2018/19	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of consolidated revenue performance reports.	Quarterly	8	2	2	2	2
1.2	Number of consolidated municipal cash flow performance reports.	Quarterly	4	1	1	1	1
1.3	Number of provincial fiscal framework reports	Annually	1	-	-	-	1
1.4	Number of consolidated reports on reviewed tariff submissions.	Annually	1	-	-	1	-
1.5	Number of progress reports on support provided on revenue management and debt collection in municipalities	Quarterly	4	1	1	1	1
1.6	Number of municipal support intervention reports on indigent policy management	Annually	1	-	-	-	1

5.3 Sub-Programme 2.4: 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 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1 Promote effective optimal financial resource allocation	8 Provincial fiscal frameworks produced.	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.	2 Provincial fiscal frameworks produced.

5.3.3 Annual Performance indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1.1	Number of budgets tabled.	3	3	2	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
1.4	Public Entities In-Year Monitoring reports	New Indicator	New Indicator	New Indicator	New Indicator	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.	Quarterly	2	-	-	1	1
1.2	Provincial In Year Monitoring reports	Quarterly	14	4	4	3	3
1.3	Quarterly consolidated Performance Assessment report	Quarterly	4	1	1	1	1
1.4	Public Entities In-Year Monitoring reports	Quarterly	4	1	1	1	1

5.4 Sub-Programme 2.5: 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 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1 Municipalities supported to promote sustainable budgets	30 municipalities assisted in achieving sustainable budget	31 municipalities assisted in achieving sustainable budget	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 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1.1	Number of gazettes produced on transfers to municipalities	1	2	2	1	1	1	1
1.2	Number of consolidated assessment reports on municipal budgets	3	3	3	1	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	4	4	4	4	4
1.6	Number of consolidated progress reports on the Municipal support strategy	New indicator	New indicator	2	4	4	4	4

5.4.4 Quarterly Target

Performance indicator		Reporting period	Annual target 2018/19	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.	Quarterly	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 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 sub-programme: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
1. Programme Support	1 894	2 103	2 066	1 980	2 020	2 020	2 099	2 238	2 434
2. Economic Analysis	4 686	4 803	5 354	6 273	5 623	4 286	6 649	7 094	7 484
3. Fiscal Policy	5 128	4 889	6 466	11 099	16 566	16 391	21 625	14 851	15 768
4. Budget Management	7 618	8 111	8 835	21 731	14 305	14 305	14 111	11 652	12 293
5. Municipal Finance	14 401	16 933	25 233	22 487	22 487	23 007	23 842	25 450	26 850
Total payments and estimates	33 727	36 839	47 954	63 570	61 001	60 009	68 327	61 285	64 829

The table shows an increase of 12 percent from 2017/18 to 2018/19 due to institutionalisation of the municipal support programme. There is a decrease of 10 per cent from 2018/19 to 2019/20 financial year due to the once off funding for the health intervention and a further increase of 5.7 percent from 2019/20 to 2020/21.

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 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Current payments	33 049	35 878	42 137	62 870	59 720	58 963	67 681	60 814	64 331
Compensation of employees	29 977	32 847	39 027	48 521	47 291	46 775	57 614	52 041	54 903
Goods and services	3 072	3 031	3 110	14 349	12 429	12 208	10 067	8 773	9 428
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	111	10	5 000	-	85	85	-	-	-
Provinces and municipalities	-	-	5 000	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	111	10	-	-	85	85	-	-	-
Payments for capital assets	489	951	817	700	1 196	941	646	471	438
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	473	951	817	700	1 196	941	646	471	438
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	16	-	-	-	-	-	-	-	-
Payments for financial assets	78	-	-	-	-	-	-	-	-
Total economic classification	33 727	36 839	47 954	63 570	61 001	60 009	68 327	61 285	64 829

Compensation of employees increased by 21.8 per cent from 2017/18 to 2018/19 due to funding of the institutionalisation of the municipal support programme. The above table also shows an decrease of 9 percent in 2019/20 from 2018/19 due to the once off funding for the health intervention project in 2018/19 and a further increase of 5.4 percent in 2020/21 from 2019/20 financial year.

Goods and services shows a decrease of 19 percent from 2017/18 to 2018/19 due to once-off funding in 2017/18 regarding the Health Intervention and municipal support programmes. In 2019/20 there is a decrease of 12.8 percent from the 2018/19 financial year and a further increase of 7.4 percent in 2020/21 from the 2019/20 financial year.

6. 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 Infrastructure Performance Management to municipalities and provincial departments in the province.

6.1 Sub-Programme 3.2: 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 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1 Level of financial maturity capability on Asset and Supply Chain Management	Financial Capability to level 3 for: 12 Depts.	Depts: 2.87	Depts: 2.88	2.90 for 12 departments	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	Mun. 2.31	Mun. 2.55	2.64 for 30 municipalities	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 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1.1	Monitor compliance of Provincial Service Providers to the requirements of the Central Supplier Database	New indicator	New indicator	New indicator	New indicator	4	4	4
1.2	Number of Assessment reports on compliance with Supply Chain Management prescripts	New indicator	New indicator	New indicator	New indicator	4	4	4
1.3	Number of Assessment reports on compliance with Asset Management	New indicator	New indicator	New indicator	New indicator	4	4	4
1.4	Number of progress reports on support intervention implemented to address SCM and Assets management gaps identified during the FMCM assessment.	New indicator	New indicator	2	3	4	4	4
1.5	Capacity building initiatives within departments and municipalities to enhance compliance and effectiveness of supply chain management	1	1	1 accredited course (MFMA)	1 accredited course (MFMA)	7	7	7

6.1.3 Quarterly Targets

Performance indicator		Reporting period	Annual target 2018/19	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Monitor compliance of Provincial Service Providers to the requirements of the Central Supplier Database	Quarterly	4	1	1	1	1
1.2	Number of Assessment reports on compliance with Supply Chain Management prescripts	Quarterly	4	1	1	1	1
1.3	Number of Assessment reports on compliance with Asset Management	Quarterly	4	1	1	1	1
1.4	Number of progress reports on support intervention implemented to address SCM and Assets management gaps identified during the FMCM assessment.	Quarterly	4	1	1	1	1
1.5	Capacity building initiatives within departments and municipalities to enhance compliance and effectiveness of supply chain management	Quarterly	1	2	1	3	1

6.2 Sub-Programme 3.3: 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
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6.2.2 Strategic Objectives Performance Indicators & MTEF Targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1 Monitoring Reports on utilisation and compliance of transversal and support sub-systems	16 Consolidated Reports	New indicator	New indicator	4 Consolidated Reports	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 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1.1	Percentage of calls resolved within 24 working hours	100% of calls resolved within 24 working hours	98% of calls resolved within 24 hours after being logged	97.5% of calls resolved within 24 hours after being logged	95% of calls resolved within 24 hours after being logged	98%	98%	98%
1.2	Capacity building sessions for Provincial Departments to enhance effective utilisation of transversal systems and sub-systems	519 x users trained	430 x users trained	10 x BAS 15 x PERSAL 18 x LOGIS Trainings	10 x BAS 15 x PERSAL 16 x LOGIS Trainings	58	58	58
		21 x User forums	23 x User forums	15 x User forums	16 x User forums			
1.3	Reports to enhance monitoring and compliance of prescribed legislation and policies	12 Consolidated Reports	8 Consolidated Reports	12 Consolidated Reports	12 Consolidated Reports	12	12	12
1.4	Assessment Reports on Optimal Utilisation of LOGIS	New Indicator	New indicator	52 reports	Quarterly reports for 13 Departments (52 reports)	52	52	52
1.5	Provide support and monitor the biometric headcount system to ensure PERSAL integrity	13 departments supported and monitored	Support and monitor 13 departments' head count system	10% enrolled within 6 months.	80% of new appointments enrolled on the Headcount system within 90 days	90%	90%	90%
1.6	BAS System Controller services provided on behalf of provincial departments	13 Departments	13 Departments	52 reports	Quarterly reports for 13 Departments (52 reports)	52	52	52

6.2.4 Quarterly Targets

Performance Indicator		Reporting period	Annual target 2018/19	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Percentage of calls resolved within 24 working hours	Quarterly	98%	98%	98%	98%	98%
1.2	Capacity building sessions for Provincial Departments to enhance effective utilisation of transversal systems and sub-systems	Quarterly	58	14	16	15	13
1.3	Reports to enhance monitoring and compliance of prescribed legislation and policies	Quarterly	12	3	3	3	3
1.4	Assessment Reports on Optimal Utilisation of LOGIS	Quarterly	52	13	13	13	13
1.5	Provide support and monitor the biometric headcount system to ensure PERSAL integrity	Annual	90%	-	-	-	80%
1.6	BAS System Controller services provided on behalf of Provincial Departments	Quarterly	52	13	13	13	13

6.3 Sub-Programme 3.4: Infrastructure Performance Management

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 Infrastructure Procurement and Delivery Management through the NCIDMS.
Baseline	Quarterly assessments to determine Institutionalization of Infrastructure Delivery Management (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

6.3.2 Strategic Objectives Performance Indicators & MTEF Targets

Strategic Objective performance indicators:		5 year Strategic plan target	Audited/Actual performance			Estimated performance 2017/18	Medium-term targets		
			2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
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	Developed NC Infrastructure Delivery Management Framework (IDMS)	7 Infrastructure Departments compliant with IDMS	NCIDMS reviewed in support to Municipal Infrastructure Municipal infrastructure delivery framework developed	7 Departments and 12 municipalities	7 Departments and 20 municipalities	7 Departments and 30 municipalities	7 Departments and 30 municipalities

6.3.3 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1.1	Assessments conducted on infrastructure Delivery management process for municipalities and departments in line with infrastructure standards.	New indicator	New indicator	New indicator	Assessment conducted on 7 departments in line with Infrastructure Budget Process	4 Quarterly Assessment reports	4 Quarterly Assessment reports	4 Quarterly Assessment reports
				New indicator	Assessment conducted on 12 municipalities in line with Infrastructure Budget Process			
1.2	Facilitate Capacity Building and training in accordance with the approved Provincial IDMS and SIPDM in support of the institutionalisation of Infrastructure best Practices	2 workshops conducted	2 workshops conducted	3 workshops conducted	2 provincial Workshops conducted	4 workshop	4 workshop	4 workshop
					2 municipal workshops conducted			
1.3	Assessments reports produced on Municipalities and Departments' capacity to manage infrastructure delivery	7 Provincial Infrastructure (PIC) meetings held with 7 departments	7 Departments Assessed	28 reports	4 Quarterly Assessment Reports for 7 Departments	8	8	8
		New indicator	0 Municipalities Assessed	45 reports.	4 Quarterly Assessment Reports for 12 Municipalities			
1.4	Financial analysis of capital expenditure trends for departments and municipalities	4 Quarterly expenditure outcomes reports produced	4 Quarterly expenditure outcomes reports produced	4 Quarterly expenditure outcomes report produced	4 Financial Analysis Reports produced	4	4	4
1.5	Site assessment reports verification of infrastructure projects for department's and municipalities	5 site visits conducted	5 site visits conducted	4 site visits conducted	5 site visits conducted	4	4	4

6.3.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2018/19	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Assessments conducted on infrastructure Delivery management process for municipalities and departments in line with infrastructure standards	Quarterly	4	1	1	1	1
1.2	Facilitate Capacity Building and training in accordance with the approved Provincial IDMS and SIPDM in support of the institutionalisation of Infrastructure best Practices	Quarterly	4	1	1	1	1
1.3	Assessments reports produced on Municipalities and Departments' capacity to manage infrastructure delivery	Quarterly	8	2	2	2	2
1.4	Financial analysis of capital expenditure trends for departments and municipalities	Quarterly	4	1	1	1	1
1.5	Site assessment reports verification of infrastructure projects for department's and municipalities	Quarterly	4	1	1	1	1

6.4 Sub-Programme 3.5: 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 2017/18	Medium-term targets		
			2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1	Audit outcome for the Provincial Revenue Fund reflecting the effectiveness and efficiency of banking services and cash flow management	5 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	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 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
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	4	4	4
1.5	Review and maintain cash management framework.	1	1	1	1	1	1	1
1.6	Review and maintain Investment Policy	New Indicator	2	4	4	4	4	4

6.4.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2018/19	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of Bank Reconciliations for Exchequer Account	Quarterly	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	4	1	1	1	1
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 sub-programme: Assets and Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
1. Programme Support	1 341	1 490	1 255	1 951	1 951	2 135	2 070	2 204	2 344
2. Asset Management	5 303	16 140	22 275	37 693	53 626	53 186	20 123	19 062	20 066
3. Support And Interlinked Financial Systems	31 042	22 144	16 861	19 929	21 872	21 872	21 117	22 508	23 661
4. Infrastructure Performance Management	6 061	6 023	6 206	6 590	7 068	7 068	9 579	10 191	11 046
5. Banking And Cashflow Management	3 380	3 923	4 212	9 653	9 272	5 089	6 645	7 087	7 442
Total payments and estimates	47 127	51 720	50 811	75 816	93 789	89 350	59 535	61 052	64 559

The table shows an decrease of 36 percent from 2017/18 to 2018/19 due to once-off funding towards municipal support programme. In the 2019/20 there is an increase of 2.5 percent from 2018/19 financial year due to once off funding for the Health Intervention Project and a further increase of 5.7 percent in 2020/21 from 2019/20 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 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Current payments	45 825	45 068	46 933	53 588	67 780	64 144	58 777	60 328	63 794
Compensation of employees	27 598	31 370	33 651	39 732	39 825	39 885	49 272	51 346	54 509
Goods and services	16 215	13 691	7 267	10 387	24 486	24 240	9 272	8 734	9 026
Interest and rent on land	12	7	17	3 469	3 469	19	233	246	259
Transfers and subsidies to:	33	9 943	8 295	20 760	24 364	24 364	-	-	-
Provinces and municipalities	-	4 709	6 228	20 760	24 315	24 315	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	33	334	67	-	49	49	-	-	-
Payments for capital assets	1 218	1 609	1 581	1 468	1 645	842	757	726	765
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	983	1 239	1 558	1 468	1 645	842	757	726	765
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised intangible assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	235	370	23	-	-	-	-	-	-
Payments for financial assets	31	-	-	-	-	-	-	-	-
Total economic classification	47 127	51 720	50 811	75 816	93 789	89 350	59 535	61 052	64 559

The above table shows that compensation of employees increases with 23 percent from 2017/18 to 2018/19 financial year as a result of the funds for municipal support programme and health intervention. In 2019/20, there is an increase of 4.2 percent from 2018/19 and a further increase of 6.1 in 2020/21 from 2019/20 financial year.

Goods and services decrease by 62 percent from 2017/18 to 2018/19 due to once-off funding towards the same project in 2017/18. The table above also shows a decrease of 5.8 percent in 2019/20 from 2018/19 financial year. In 2020/21 there is an increase of 3 percent from 2019/20 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 4.2: 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 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1 Improved financial management capability maturity (FMCM) to level 3 on financial reporting	FMCM level 3 reporting for departments.	Departments: Average is 2.83	2.97	2.78	FMCM level 3 reporting for departments	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	2.48	2.95	FMCM level 2 reporting for municipalities	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 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1.1	Number of compliance reports on accounting practices.	48 Quarterly assessment reports	48 Quarterly assessment reports	4	4	4	4	4
		55 compliance reports on monitoring tools of municipalities	42 compliance reports on monitoring tools of municipalities	4	4			
		65 reports on audit action plans.	43 reports on audit action plans.	4	4			
1.2	Number of capacity building programmes implemented	4 Training sessions	4 Training sessions	7 workshops	2 Workshops	6	6	6
		3 CFO session	4 CFO session	6 CFO session	4 CFO Forums			

Performance indicator		Audited/Actual performance			Estimated performance 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1.3	Consolidated annual financial information tabled timeously	1	1	1	1	1	1	1
1.4	Number of municipalities supported and monitored on implementation of mSCOA	New indicator	New indicator	30	30	30	-	-

7.1.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2018/19	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of compliance reports on accounting practices.	Quarterly	4	1	1	1	1
1.2	Number of capacity building programmes implemented	Quarterly	6	2	1	1	2
1.3	Consolidated annual financial information tabled timeously	Annual	1	-	-	1	-
1.4	Number of municipalities supported and monitored on implementation of mSCOA	Annual	30	-	-	-	30

7.2 Sub-Programme 4.3: 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	FMCM level 2 – departments FMCM 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 2017/18	Medium-term targets		
			2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1	Improved financial management capability maturity to level 3 on compliance, institutional arrangements, accountability and transparency within the Province.	FMCM level 3 by departments	FMCM level 2.87 by departments	FMCM level 2.88 by departments	2.95	FMCM level 3 by department	FMCM level 3 by department	FMCM level 3 by department	FMCM level 3 by department
		FMCM level 3 by municipalities	-	FMCM level 2.48 by Municipalities	2.57	FMCM level 3 by municipalities	FMCM level 3 by municipalities	FMCM level 3 by municipalities	FMCM level 3 by municipalities

7.2.3 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1.1	Number of compliance reports compiled on financial governance	7 reports	10 reports	4 report	4	3	3	3
1.2	Number of support intervention implemented to address gaps identified during the FMCM assessments.	5	5	5	4	4	4	4
1.3	Number of capacity building programmes implemented.	New indicator	New indicator	9	8	8	8	8

7.2.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2018/19	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of compliance reports compiled on financial governance	Quarterly	3	1	1	-	1
1.2	Number of support intervention implemented to address gaps identified during the FMCM assessments.	Annually	4	-	-	-	4
1.3	Number of capacity building programmes implemented.	Quarterly	8	2	2	3	1

7.3 Sub-Programme 4.4: 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 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
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	Departments: Average is 2.83	Improved risk management maturity level of 2.85 for 12 Departments	2.89	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	Municipalities: Average is 2.84	Risk management maturity level of 2.11 for 31 Municipalities	2.14	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	Risk management maturity levels of 3 for 30 Municipalities

7.3.3 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1.1	Number of progress reports on support provided to departments, Municipalities and Public entities	New indicator	New indicator	New indicator	4	2	2	2
1.2	Report on the Risk Management status of the province	3 RM reports	5 RM reports	4 RM reports	4 RM reports	4	4	4
1.3	Provincial risk register developed	2 consolidate d risk registers per cluster	1 consolidate d risk registers per cluster	1 consolidate d risk registers per cluster	1 consolidated risk registers	1	1	1
1.4	Number of capacity building programmes implemented within the Province.	4 RM forums	5 RM forums	5 RM forums	6 RM forums	6	6	6
		3 provincial RMC workshops	2 provincial RMC workshops	4 provincial RMC 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	4	2	2	2

7.3.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2018/19	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of progress reports on support provided to departments, Municipalities and Public entities	Bi-Annually	2	-	1	-	1
1.2	Report on the Risk Management status of the province	Quarterly	4	1	1	1	1
1.3	Provincial risk register developed	Annually	1	-	-	-	1
1.4	Number of capacity building programmes implemented within the Province	Quarterly	6	1	2	2	1
1.5	Number of progress reports on establishment of Internal Audit Units and Audit Committees in Municipalities	Bi-Annually	2	-	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 sub-programme: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
1. Programme Support	1 467	1 609	1 677	1 883	1 883	1 883	2 098	2 240	2 369
2. Accounting Services	7 436	8 358	8 818	12 309	13 948	13 515	15 894	16 875	17 833
3. Norms And Standards	5 963	5 759	6 901	8 389	8 453	8 453	10 765	9 354	9 897
4. Risk Management	4 827	5 268	9 161	6 431	7 667	8 100	7 575	8 068	8 532
Total payments and estimates	19 693	20 994	26 557	29 012	31 951	31 951	36 332	36 537	38 631

The table shows a increase of 13.7 percent decrease from 2017/18 to 2018/19 due to the institutionalisation of the MSCOA and municipal support programme in the 2018/19 financial year.

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 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Current payments	19 813	20 397	22 743	28 696	30 142	30 142	36 115	36 331	38 414
Compensation of employees	15 299	16 210	18 147	24 603	23 197	23 197	27 646	30 010	31 855
Goods and services	3 714	4 167	4 598	4 093	6 945	6 945	8 470	6 321	6 559
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	6	6	3 300	-	1 166	1 166	-	-	-
Provinces and municipalities	-	-	3 300	-	1 164	1 164	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	6	6	-	-	2	2	-	-	-
Payments for capital assets	587	591	512	318	643	643	217	206	217
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	587	591	512	318	643	643	217	206	217
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	87	-	-	-	-	-	-	-	-
Total economic classification	19 693	20 994	26 557	29 012	31 951	31 951	36 332	36 537	38 631

The above table shows that compensation of employees increase by 19.1 percent from 2017/18 to 2018/19 as a result of institutionalisation of municipal support programme, MSCOA and health intervention project. In 2019/20 there is an increase of 8.5 percent from 2018/19 financial year, furthermore there is an increase of 6.1 percent in 2020/21 from 2019/20 financial year.

Goods and services increased by 21.9 percent from 2017/18 to 2018/19 due to once-off funding towards the health intervention project, MSCOA and municipal support programme. The table above also shows a decrease of 25 percent in 2019/20 from 2018/19 financial year due once-off funding for health intervention. In 2020/21 there is an increase of 3.7 percent from 2019/20 financial year.

8. 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 5.1: 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 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
Audit Committee								
1 Number of Compliance Assessments to the Audit Committee Charter	20	New indicator	Assessment of 3 out of 5	1	4	4	4	4

8.1.3 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1.1	Convene Audit Committee meetings in adherence to the legislative requirements	54	61	87	99	99	99	99

8.1.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2018/19	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Convene Audit Committee meetings in adherence to the legislative requirements	Quarterly	99	20	20	39	20

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 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1 Execution of the approved annual audit plans.	1029	200 reports	241 Audit Reports	257	255 Audit reports	187 audits reports	187 audits reports	187 audits reports

8.3 Sub-programme 5.2: Education Cluster

8.3.1 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1.1	Number of risk based plans approved by AC	3	3	6	7	7	7	7
1.2	Number of audit reports issued	118%	152%	66	89	65	65	65
1.3	Outcome rating of client satisfaction surveys received	3	4	12(surveys received)	3 out of 5	3	3	3
1.4	Outcome rating of audit committee satisfaction survey received	4	4	1(surveys received)	3 out of 5	3	3	3
15	Number of internal quality reviews conducted	New indicator	New indicator	4	4	4	4	4

8.3.2 Quarterly Targets

Performance indicator		Reporting period	Annual target 2018/19	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	65	17	17	14	17
1.3	Outcome rating of client satisfaction surveys received.	Quarterly	3	3	3	3	3

Performance Indicator		Reporting period	Annual target 2018/19	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.4	Outcome rating of audit committee satisfaction survey received	Annually	3	-	-	-	3
1.5	Number of internal quality reviews conducted	Quarterly	4	1	1	1	1

8.4 Sub-programme 5.3: Health Cluster

8.4.1 Annual Performance Indicators and Targets

Performance Indicator		Audited/Actual performance			Estimated performance 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1.1	Number of risk based plans approved by AC	3	3	3	3	3	3	3
1.2	Number of audit reports issued	106%	97%	52	50	33	33	33
1.3	Outcome rating of client satisfaction surveys received.	3	4	12(surveys received)	3 out of 5	3	3	3
1.4	Outcome rating of audit committee satisfaction survey received.	5	4	1 (surveys received)	3 out of 5	3	3	3
1.5	Number of internal quality reviews conducted	New indicator	New indicator	4	4	4	4	4

8.4.2 Quarterly Targets

Performance Indicator		Reporting period	Annual target 2018/19	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	33	9	9	6	9
1.3	Outcome of client satisfaction surveys received.	Quarterly	3	3	3	3	3
1.4	Outcome of audit committee satisfaction survey received.	Annually	3	-	-	-	3
1.5	Number of internal quality reviews conducted	Quarterly	4	1	1	1	1

8.5 Sub-programme 5.4: Agriculture Cluster

8.5.1 Annual Performance Indicators and Targets

Performance Indicator		Audited/Actual performance			Estimated performance 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1.1	Number of risk based plans approved by AC	3	3	5	5	5	5	5
1.2	Number of audit reports issued	102%	126%	73	66	49	49	49
1.3	Outcome rating of client satisfaction surveys received.	4	4	12(surveys received)	3 out of 5	3	3	3
1.4	Outcome rating of audit committee satisfaction survey received.	4	4	1(surveys received)	3 out of 5	3	3	3
1.5	Number of internal quality reviews conducted	New indicator	New indicator	4	4	4	4	4

8.5.2 Quarterly Targets

Performance indicator		Reporting period	Annual target 2018/19	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	49	13	13	10	13
1.3	Outcome rating of client satisfaction surveys received.	Quarterly	3	3	3	3	3
1.4	Outcome rating of audit committee satisfaction survey received.	Annually	3	-	-	-	3
1.5	Number of internal quality reviews conducted	Quarterly	4	1	1	1	1

8.6 Sub-programme 5.5: DPW Cluster

8.6.1 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2017/18	Medium-term targets		
		2014/15	2015/16	2016/17		2018/19	2019/20	2020/21
1.1	Number of risk based plans approved by AC	3	4	3	4	4	4	4
1.2	Number of audit reports issued	97%	114%	66	50	40	40	40
1.3	Outcome rating of client satisfaction surveys received	3	4	13(surveys received)	3 out of 5	3	3	3
1.4	Outcome rating of audit committee satisfaction survey received.	4	4	1 (surveys received)	3 out of 5	3	3	3
1.5	Number of internal quality reviews conducted	New indicator	New indicator	4	4	4	4	4

8.6.2 Quarterly Targets

Performance indicator		Reporting period	Annual target 2018/19	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	40	11	11	7	11
1.3	Outcome rating of client satisfaction surveys received.	Quarterly	3	3	3	3	3
1.4	Outcome rating of audit committee satisfaction survey received.	Annually	3	-	-	-	3
1.5	Number of internal quality reviews conducted	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 sub-programme: Provincial Internal Audit

R thousand	Outcome			Main appropriation	Adjusted appropriation 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
1. Programme Support	3 550	4 537	7 769	8 609	10 423	10 423	8 353	8 792	9 168
2. Internal Audit (Education)	4 543	5 670	5 962	6 728	6 330	6 330	7 305	7 883	8 407
3. Internal Audit (Health)	4 746	6 028	5 945	6 890	6 573	6 573	7 437	7 942	8 407
4. Internal Audit (Agriculture)	4 181	5 223	5 915	6 522	6 159	6 159	7 149	7 633	8 105
5. Internal Audit (Dpe)	5 009	5 704	5 872	6 570	6 347	6 347	7 196	7 682	8 166
Total payments and estimates	22 029	27 162	31 463	35 319	35 832	35 832	37 439	39 932	42 253

The programme increases by 5.6 percent in 2018/19 from 2017/18 financial year. The table also shows an increase of 5.3 percent from 2018/19 to 2019/20 financial year, furthermore there is an increase of 5.2 percent in 2020/21 from 2019/20.

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 2017/18	Revised estimate	Medium-term estimates		
	2014/15	2015/16	2016/17				2018/19	2019/20	2020/21
Current payments	20 880	26 941	30 868	35 087	33 273	33 273	37 223	39 724	42 027
Compensation of employees	16 470	24 154	26 704	30 084	27 863	27 863	32 691	34 905	36 893
Goods and services	4 520	2 787	4 164	5 003	5 410	5 410	4 532	4 819	5 134
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	43	7	-	-	24	24	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	43	7	-	-	24	24	-	-	-
Payments for capital assets	996	214	585	232	2 535	2 535	216	208	226
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	996	195	585	232	2 535	2 535	216	208	226
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	19	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	22 029	27 162	31 463	35 319	35 832	35 832	37 439	39 932	42 253

Compensation of employees

Compensation of employees shows an increase 17.3 percent increase from 2017/18 to 2018/19, 6.7 percent increase from 2018/19 to 2019/20 and 5.6 percent increase from 2019/20 to 2020/21.

Goods and services

Goods and services decreased by 16 percent in 2018/19 from 2017/18 financial year due to reprioritisation in 2017/18. In 2019/20 there is an increase of 6.3 percent from 2018/19 and an increase of 6.5 percent from 2019/20 to 2020/21.

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 2015 - 2020

The following strategic objective indicators were amended in order to fulfil the requirements of the Performance Information Framework, i.e include five-year targets and to adequately align reporting processes. Furthermore, were there were changes to either the strategic objective, performance indicator or targets, these will be included here under.

1. Administration

1.2 Management Services

2015 - 2020 Approved Strategic Plan						
Strategic Objective performance indicators:		Medium-term targets				
		2015/16	2016/17	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 strategic plan	Achievement of all Provincial Treasury's targets indicated strategic plan	Achievement of all Provincial Treasury's targets indicated strategic plan	Achievement of all Provincial Treasury's targets indicated strategic plan	Achievement of all Provincial Treasury's targets indicated strategic plan

Revised 2015 - 2020 Approved Strategic Plan							
Strategic Objective performance indicators:		5 year target	Medium-term targets				
			2015/16	2016/17	2017/18	2018/19	2019/20
1	Achievement of all Provincial Treasury's performance targets indicated in the APP	Achievement of all Provincial Treasury's performance 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 performance targets indicated in the APP	Achievement of all Provincial Treasury's performance targets indicated in the APP

1.3 Corporate Services

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.

1.3 Corporate Services

2015 - 2020 Approved Strategic Plan						
Strategic Objective performance indicators:		Medium-term targets				
		2015/16	2016/17	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.	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.

Revised 2015 - 2020 Approved Strategic Plan						
Strategic Objective performance indicators:	5 year target	Medium-term targets				
		2015/16	2016/17	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.	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.

1.4 Financial Management

2015 - 2020 Approved Strategic Plan					
Strategic Objective performance indicators:		Medium-term targets			
		2015/16	2016/17	2017/18	2018/19
1 Implementation of sound financial management within department evidenced by annual clean audit outcomes	1 Clean Audit Report	1 Clean Audit Report	1 Clean Audit Report	1 Clean Audit Report	1 Clean Audit Report

Revised 2015 - 2020 Approved Strategic Plan						
Strategic Objective performance indicators:	5 year target	Medium-term targets				
		2015/16	2016/17	2017/18	2018/19	2019/20
1 Implementation of sound financial management within department evidenced by annual clean audit outcomes	5 Clean Audit Report	1 Clean Audit Report	1 Clean Audit Report	1 Clean Audit Report	1 Clean Audit Report	1 Clean Audit Report

2. Sustainable Resource Management

2.2 Economic Analysis

2015 - 2020 Approved Strategic Plan					
Strategic Objective performance indicators:		Medium-term targets			
		2015/16	2016/17	2017/18	2018/19
1 Provincial economic & social research and analysis published	Annual Provincial Socio-economic review tabled & published	Annual Provincial Socio-economic review tabled & published	Annual Provincial Socio-economic review tabled & published	Annual Provincial Socio-economic review tabled & published	Annual Provincial Socio-economic review tabled & published

Revised 2015 - 2020 Approved Strategic Plan						
Strategic Objective performance indicators:	5 year target	Medium-term targets				
		2015/16	2016/17	2017/18	2018/19	2019/20
1 Provincial economic & social research and analysis published	5 Provincial economic & social research and analysis published	Annual Provincial Socio-economic review tabled & published	Annual Provincial Socio-economic review tabled & published	Provincial economic & social research and analysis published	Provincial Socio-economic review and outlook published	Provincial Socio-economic review and outlook published

2.3 Fiscal Policy

2016 – 2021 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.

2.3 Fiscal Policy

2015 - 2020 Approved Strategic Plan						
Strategic Objective performance indicators:		Medium-term targets				
		2015/16	2016/17	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 of revenue collection in the Province	2 Strategies (1 Provincial and 1 Municipal) developed and implemented for optimisation of revenue collection in the Province	2 Strategies (1 Provincial and 1 Municipal) developed and implemented for optimisation of revenue collection in the Province	2 Strategies (1 Provincial and 1 Municipal) developed and implemented for optimisation of revenue collection in the Province	2 Strategies (1 Provincial and 1 Municipal) developed and implemented for optimisation of revenue collection in the Province

Revised 2015 - 2020 Approved Strategic Plan							
Strategic Objective performance indicators:		5 year target	Medium-term targets				
			2015/16	2016/17	2017/18	2018/19	2019/20
1	Monitoring Report on Provincial and Municipal revenue generation	5 Monitoring reports on provincial and municipal revenue generation	1 Monitoring Report on Provincial and Municipal revenue generation	1 Monitoring Report on Provincial and Municipal revenue generation	1 Monitoring Report on Provincial and Municipal revenue generation	1 Monitoring Report on Provincial and Municipal revenue generation	1 Monitoring Report on Provincial and Municipal revenue generation

2.4 Budget Management

2015 - 2020 Approved Strategic Plan						
Strategic Objective performance indicators:		Medium-term targets				
		2015/16	2016/17	2017/18	2018/19	2019/20
1	Promote effective optimal financial resource allocation	Annual Provincial Budgets tabled	Annual Provincial Budgets tabled	Annual Provincial Budgets tabled	Annual Provincial Budgets tabled	Annual Provincial Budgets tabled

Revised 2015 - 2020 Approved Strategic Plan							
Strategic Objective performance indicators:		5 year target	Medium-term targets				
			2015/16	2016/17	2017/18	2018/19	2019/20
1	Promote effective optimal financial resource allocation	10 Provincial fiscal frameworks produced	2 Provincial fiscal frameworks produced	2 Provincial fiscal frameworks produced	2 Provincial fiscal frameworks produced	2 Provincial fiscal frameworks produced	2 Provincial fiscal frameworks produced

2.5 Municipal Finance

2015 - 2020 Approved Strategic Plan						
Strategic Objective performance indicators:		Medium-term targets				
		2015/16	2016/17	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	31 Municipalities assisted in achieving sustainable budget	31 Municipalities assisted in achieving sustainable budget

Revised 2015 - 2020 Approved Strategic Plan							
Strategic Objective performance indicators:		5 year target	Medium-term targets				
			2015/16	2016/17	2017/18	2018/19	2019/20
1	Municipalities supported to promote sustainable budgets	30 Municipalities assisted in achieving sustainable budget	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

3. Assets and Liabilities

3.2 Asset Management

2015 - 2020 Approved Strategic Plan						
Strategic Objective performance indicators:		Medium-term targets				
		2015/16	2016/17	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	Financial Capability to level 3 for 12 Departments, 5 public entities	Financial Capability to level 3 for 12 Departments, 5 public entities
	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	16 targeted municipalities per annum	16 targeted municipalities per annum

Revised 2015 - 2020 Approved Strategic Plan							
Strategic Objective performance indicators:		5 year target	Medium-term targets				
			2015/16	2016/17	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	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: 12 Depts
		Financial Capability to level 3 for: 30 municipalities	Financial Capability to level 2 for: 30 municipalities	Financial Capability to level 2 for: 30 municipalities	Financial Capability to level 2 for: 30 municipalities	Financial Capability to level 2 for: 30 municipalities	Financial Capability to level 3 for: 30 municipalities

3.3 Supporting and Interlinked Financial Systems

2015 - 2020 Approved Strategic Plan						
Strategic Objective performance indicators:		Medium-term targets				
		2015/16	2016/17	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	100% of users provided access within 24 hours after being logged	100% of users provided access within 24 hours after being logged

Revised 2015 - 2020 Approved Strategic Plan						
Strategic Objective performance indicators:		5 year target	Medium-term targets			
			2015/16	2016/17	2017/18	2018/19
1	Monitoring Reports on utilisation and compliance of transversal and support sub-systems	20 Consolidated Reports	4 Consolidated Reports	4 Consolidated Reports	4 Consolidated Reports	4 Consolidated Reports

3.4 Infrastructure Performance Management

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 Immoveable 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 Infrastructure Delivery 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 infrastructure procurement and delivery management through the NCIDMS

2015 - 2020 Approved Strategic Plan						
Strategic Objective performance indicators:		Medium-term targets				
		2015/16	2016/17	2017/18	2018/19	2019/20
1	Departments and municipalities assessed and supported to ensure compliance with Infrastructure Management	7 Infrastructure Department compliant with Infrastructure Delivery Management Framework(IDMS)	7 Infrastructure Department compliant with Infrastructure Delivery Management Framework(IDMS)	13 Infrastructure Department compliant with Infrastructure Delivery Management Framework(IDMS)	13 Infrastructure Department compliant with Infrastructure Delivery Management Framework(IDMS)	13 Infrastructure Department compliant with Infrastructure Delivery Management Framework(IDMS)
		10 Municipalities Reviewed and Municipal Infrastructure Framework Developed	10 Municipalities assisted with Infrastructure Management Framework	10 Municipalities assisted with Infrastructure Management Framework	10 Municipalities assisted with Infrastructure Management Framework	10 Municipalities assisted with Infrastructure Management Framework

Revised 2015 - 2020 Approved Strategic Plan							
Strategic Objective performance indicators:		5 year target	Medium-term targets				
			2015/16	2016/17	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 NCIMDS	7 Departments and 10 municipalities	7 Departments and 10 municipalities	7 Departments and 12 municipalities	7 Departments and 20 municipalities	7 Departments and 30 municipalities

3.5 Banking and Cash Flow Management

2015 - 2020 Approved Strategic Plan						
Strategic Objective performance indicators:		Medium-term targets				
		2015/16	2016/17	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	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

Revised 2015 - 2020 Approved Strategic Plan								
Strategic Objective performance indicators:		5 year target	Medium-term targets					
			2015/16	2016/17	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	5 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	Clean Audit Report on the Provincial Revenue Fund

4. Financial Governance

4.2 Strategic Objective: 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.

4.2 Strategic Objective Performance Indicator: Accounting Services

2015 - 2020 Approved Strategic Plan						
Strategic Objective performance indicators:		Medium-term targets				
		2015/16	2016/17	2017/18	2018/19	2019/20
1	Improved financial management capability maturity (FPCM) to level 3 on financial reporting	FPCM level 3 reporting	FPCM level 3 reporting	FPCM level 3 reporting	FPCM level 3 reporting	FPCM level 3 reporting

Revised 2015 - 2020 Approved Strategic Plan							
Strategic Objective performance indicators:		5 year target	Medium-term targets				
			2015/16	2016/17	2017/18	2018/19	2019/20
1	Improved financial management capability maturity (FPCM) to level 3 on financial reporting	FPCM level 3 reporting for departments	FPCM level 3 reporting for departments	FPCM level 3 reporting for departments	FPCM level 3 reporting for departments	FPCM level 3 reporting for departments	FPCM level 3 reporting for departments
		FPCM level 3 reporting for municipalities	FPCM level 2 reporting for municipalities	FPCM level 2 reporting for municipalities	FPCM level 2 reporting for municipalities	FPCM level 2 reporting for municipalities	FPCM level 3 reporting for municipalities

4.3 Strategic Objective Performance Indicator: Norms and Standards

2015 - 2020 Approved Strategic Plan						
Strategic Objective performance indicators:		Medium-term targets				
		2015/16	2016/17	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	FPCM level 3 by departments	FPCM level 3 by departments	FPCM level 3 by departments	FPCM level 3 by departments	FPCM level 3 by departments
		FPCM level 3 by municipalities	FPCM level 3 by municipalities	FPCM level 3 by municipalities	FPCM level 3 by municipalities	FPCM level 3 by municipalities

Revised 2015 - 2020 Approved Strategic Plan							
Strategic Objective performance indicators:		5 year target	Medium-term targets				
			2015/16	2016/17	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	FPCM level 3 reporting for departments	FPCM level 3 reporting for department	FPCM level 3 reporting for department	FPCM level 3 reporting for department	FPCM level 3 reporting for department	FPCM level 3 reporting for departments
		FPCM level 3 reporting for municipalities	FPCM level 2 reporting for municipalities	FPCM level 2 reporting for municipalities	FPCM level 2 reporting for municipalities	FPCM level 2 reporting for municipalities	FPCM level 3 reporting for municipalities

4.4 Strategic Objective Performance Indicator: Risk Management

2015 - 2020 Approved Strategic Plan						
Strategic Objective performance indicators:		Medium-term targets				
		2015/16	2016/17	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	Risk management maturity level of +5 for 12 Departments	Risk management maturity level of +5 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 31 Municipalities	Risk management maturity levels of 4+ for 31 Municipalities

Revised 2015 - 2020 Approved Strategic Plan							
Strategic Objective performance indicators:		5 year target	Medium-term targets				
			2015/16	2016/17	2017/18	2018/19	2019/20
1	Improved financial management capability maturity to level 3 on risk management practices by departments and municipalities	FMCM level 3 reporting for 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	Risk management maturity level of 3 for 12 Departments	Risk management maturity level of 3 for 12 Departments
		FMCM level 3 reporting for municipalities	Risk management maturity levels of 2 for 31 Municipalities	Risk management maturity levels of 2 for 31 Municipalities	Risk management maturity levels of 3 for 31 Municipalities	Risk management maturity levels of 3 for 31 Municipalities	Risk management maturity levels of 3 for 31 Municipalities

Internal Audit

5.1 Programme Support & 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.

5.1 Programme Support & Audit Committee

2015 - 2020 Approved Strategic Plan						
Strategic Objective performance indicators:		Medium-term targets				
		2015/16	2016/17	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	52	52

Revised 2015 - 2020 Approved Strategic Plan							
Strategic Objective performance indicators:		5 year target	Medium-term targets				
			2015/16	2016/17	2017/18	2018/19	2019/20
1	Number of Compliance Assessments to the Audit Committee Charter	20	4	4	4	4	4

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						
Strategic Objective performance indicators:		Medium-term targets				
		2015/16	2016/17	2017/18	2018/19	2019/20
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	100% of audit reports as per approved audit plans	100% of audit reports as per approved audit plans

Revised 2015 - 2020 Approved Strategic Plan							
Strategic Objective performance indicators:		5 year target	Medium-term targets				
			2015/16	2016/17	2017/18	2018/19	2019/20
1	Execution of the approved annual audit plans.	1029	200	200	255	187	187

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	Audit opinion on compliance of HRM and Corporate Support Services
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

2.2. 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	Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Timeous tabling of the Provincial Socio Economic Review
Indicator responsibility	Director: Economic Analysis

2.3 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	Simple Count - One monitoring report on provincial and municipal revenue generation per year
Data limitations	Subject to quality, accuracy, timeliness, and completeness of information provided by the departments and municipalities.
Type of indicator	Output
Calculation type	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

2.4 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

2.5 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	Outcome
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	30 Municipalities supported to ensure sustainable budgets
Indicator responsibility	Director: Municipal Finance

3. ASSETS AND LIABILITIES

3.2 Asset Management

Strategic objective performance indicator	Level of 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 for Departments Incremental for municipalities as they are still at level 2
Reporting cycle	Annual
New indicator	No
Desired performance	Maturity level 3 and above on financial reporting.
Indicator responsibility	Director: Assets Management

3.3 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 utilization of LOGIS at all provincial departments to ensure credible reporting and continuity of service delivery
Source / Collection of data	The information is recorded in an electronic call register that is kept on the SMART Service Desk System. The system produces the information in an Excel format. Calls escalated to National Treasury are placed on hold and are excluded from the calculation of 24 working hours. Calls are separated into incidents and requests.
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	Cumulative (4 reports per year)
Reporting cycle	Annually
New indicator	No
Desired performance	Four reports on utilisation of sub-systems – one report per quarter for calls handles
Indicator responsibility	Director: Supporting Interlinked Financial Systems

3.4 Infrastructure Performance Management

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 Plans and stakeholders engagement forums(attendance registers and minutes of meetings). Assessment report against the prescripts of the NCIDMS
Method of calculation	Non incremental for departments - 7 Departments, Incremental for municipalities – 30 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	Outcome
Calculation type	Non- cumulative with regards to departments Incremental with regards to municipalities over the MTSF
Reporting cycle	Annual

Strategic objective performance indicator	Number of departments and municipalities compliant with the NCIDMS Framework
New indicator	No
Desired performance	Institutionalised NCIDMS in departments and municipalities
Indicator responsibility	Director: Infrastructure Performance Management

3.5 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

4.2 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-incremental as the highest level to be obtained is 3 for departments Incremental for municipality
Reporting cycle	Annual
New indicator	No
Desired performance	Maturity level 3 and above on financial reporting.
Indicator responsibility	Director: Accounting Services

4.3 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-incremental as the highest level to be obtained is 3 for departments & municipalities
Reporting cycle	Annual
New indicator	No
Desired performance	Maturity level 3 and above
Indicator responsibility	Director: Norms and Standards

4.4 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 Programme Support & 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
Desired performance	Departments: 11 audits per year x 12 departments = 132. Entities: 8 audits per year x 6 entities = 48. Fleet entity 7 Total: 132 + 48 + 7 = 187.
Indicator responsibility	Directors: IA

TECHNICAL INDICATORS ON PERFORMANCE INDICATORS: ANNEXURE E.2

1. ADMINISTRATION

1.2 Management Services

1.1 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

1.2 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	Departmental Risk register and Risk Implementation plan inform the action plan
Method of calculation	one report per quarter
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	4 Risk management action plans

Indicator responsibility	Chief Risk Officer
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1.3 Corporate Services

1.1 Indicator title	Number of HRM compliance reports submitted
Short definition	Human resource management reports submitted to external stakeholders on compliance with prescripts and legislation
Purpose/Importance	The purpose of this indicator is ensure adherence to prescripts on human resource management
Source/Collection of data	EPMDS assessments; Workplace Skills Plan; Employment Equity Plan; Employee Health and Wellness Operational Plans
Method of calculation	Simple Count – 1 X HRM Implementation Report, 2 x EPMDS, 4 x HRD; 1 x EE and 4 X EHW
Data limitations	Non-submission of documents from officials, Non-alignment of training needs to departmental skills gap Incorrect stats on EE
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Quarterly on PMDS, HRD and EHW
Indicator responsibility	Director: HRM

1.2 Indicator title	Number of HRM plans
Short definition	Human Resource Management Plans submitted to identify and address skills gap, employee wellness and employment equity requirements
Purpose/Importance	To maximise the potential of the officials in the department through the identification of gaps and demand and supply of skills.
Source/Collection of data	From the department's strategic plan, PERSAL, EAP reports and Economical Active Populations quarterly survey.
Method of calculation	Simple count 1 x HRD Plan, 1 x EHW, 1 X HRM (2020/21), 1 X EE (2020/21)
Data limitations	Non-submission of documents from officials, Non-alignment of training needs to departmental skills gap, Incorrect stats on EE, Outdated organisational structure
Type of indicator	Outputs
Calculation type	Non - Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Quality Reports submitted on time
Indicator responsibility	Director: HRM

1.3 Indicator title	Number of progress reports on Corporate Governance of ICT (CGICT) framework
Short definition	To show progress on compliance with the DPSA Corporate Governance of ICT (CGICT) framework.
Purpose/Importance	To effectively monitor the department's compliance with the DPSA Corporate Governance of ICT (CGICT) framework.
Source/Collection of data	Corporate Governance of ICT Policy Framework IT Implementation Plan Steer Com Minutes(Departmental & GITO) ICT procurement Plan
Method of calculation	Simple Count (quarterly reports)
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	4 Reports
Indicator responsibility	Director: Corporate Support

1.4 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	Charge sheet and Disciplinary cases heard and finalised
Method of calculation	Percentage of cases finalised within 90 working days after the charge sheet has been issued. Number of cases received/number of cases finalised
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	Non-Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	100 percent of cases finalised within 90 days
Indicator responsibility	Director: Corporate Support

1.5 Indicator title	Number of support interventions implemented to advance vulnerable groups
Short definition	Support programmes targeting, vulnerable groups, i.e women, youth, children and people with disabilities
Purpose/Importance	Empowerment of vulnerable groups to improve their living conditions and provide them with equal opportunities
Source/Collection of data	CSI policy indicating targeted groups; Request from NGOs; Site visits during EXCO Outreaches Gender Strategic Framework implementation plan; Job Access Framework Implementation plan.
Method of calculation	Simple count – four interventions 1 – Women by September 1 - Youth by June 1 - Children by March 1 – People with disability by December
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	Implementation of four support interventions
Indicator responsibility	Director: Corporate Support

1.6 Indicator title	Number of Security management reports
Short definition	To ensure that all security risks are identified and monitored to limit the exposure of the department
Purpose/Importance	Reduce security risks of the department
Source/Collection of data	Security monthly reports from service provider; Assessment reports; Vetting & Security Clearance Result; MISS Checklist & SSA Reports
Method of calculation	Simple count – 4 reports
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	4 quarterly reports
Indicator responsibility	Director: Corporate Support

1.7 Indicator title	Number of Records and facilities management report
Short definition	To monitor and assess the management of departmental facilities and compliance with Archive Act and the approved departmental file plan
Purpose/Importance	To adequately manage and monitor records and facilities services in the department in order to render effective and efficient support services
Source/Collection of data	Facilities checklist, end-user enquiries and record management compliance reports
Method of calculation	Simple count – 4 reports
Data limitations	Calls not reported by users
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	4 quarterly reports
Indicator responsibility	Director: Corporate Support

1.4 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, strategic planning session's resolutions and OTP assessments on draft APPs
Method of calculation	Simple Count(1 APP tabled on the date indicated on the performance management framework by end of March annually
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. (Q3 = Adjusted EPRE - 2018/19, Q4 = Main EPRE - 2019/20)
Source/Collection of data	Budget Tools submitted by programmes
Method of calculation	Simple Count Adjustment EPRE by end of November Main EPRE by end of March
Data limitations	Incorrect information that is not aligned correctly
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
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	One Annual Report tabled at Legislature by end of September or as determined by legislature
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 (Q1: 1 x AFS, Q2: 1x IFS, Q3: 1X IFS & Q4: 1X IFS).
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	1 AFS by end of May 3IFS by July, Oct and Jan
Data limitations	Completeness of information
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
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) as per the performance information circular from OTP
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
Short definition	Compliance reports on financial management matters
Purpose/Importance	To monitor compliance with all financial management prescripts in order to ensure clean audit (14 IYM reports, 12 financial compliance reports)
Source/Collection of data	Different BAS, LOGIS,PERSAL Reports and IYM projections from managers
Method of calculation	Simple Count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Complete and timeously submitted reports
Indicator responsibility	Director: Financial Management

2. SUSTAINABLE RESOURCE MANAGEMENT

2.2 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	One Medium Term Budget Policy Statement
Data limitations	None
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	MTBPS produced and tabled
Indicator responsibility	Director: Economic Analysis

1.2 Indicator title	Number of Provincial policy briefs produced
Short definition	To give an analysis of the economic and social issues in the Northern cape
Purpose/Importance	To Monitor and Evaluate the impact of economic and social issues ell 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 produced
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 and 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

2.3 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 (8 reports: 4 departmental reports and 4 Municipal reports).
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.
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 cash flow 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 provincial fiscal framework reports.
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- one report produced
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

1.4 Indicator title	Number of consolidated reports on reviewed tariff submissions
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	No
Desired performance	Reviewed tariff submissions report.
Indicator responsibility	Director: Fiscal Policy

1.5 Indicator title	Number of progress reports on support provided on revenue management and debt collection in municipalities.
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	Four Reports
Data limitations	Non-cooperation by municipalities
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Reports on revenue management and debt collection support provided to municipalities.
Indicator responsibility	Director: Fiscal Policy

1.6 Indicator title	Number of municipal support intervention reports on indigent policy management
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 and municipal support plans
Method of calculation	One Report
Data limitations	Non-cooperation by municipalities
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Support interventions report on indigent policy management.
Indicator responsibility	Director: Fiscal Policy

2.4 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 (Q3: Adjusted provincial EPRE 2017/18 & Q4: Main provincial EPRE 2018/19)
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	Quarterly
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	Quarterly
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

1.4 Indicator title	Public Entities In Year Monitoring reports
Short Definition	Monitoring of monthly expenditure trends (financial information) of Public entities
Purpose / importance	Provide departmental policy advice, ensure budget implementation and enhance service delivery
Source / Collection of data	Public Entity's IYM data file and / or models
Method of calculation	Simple count – number of reports per quarter
Data limitations	Non – submission by provincial departments
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	4 IYMS

1.4 Indicator title	Public Entities In Year Monitoring reports
Indicator responsibility	Director: Budget Management

2.5 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

1.4 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)

1.4 Indicator title	Number of consolidated IYM reports produced
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	12 Reports per annum
Indicator responsibility	Director: Municipal Finance

1.5 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

1.6 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 data	Database of National Treasury/Input by 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 Gazettes per annum
Indicator responsibility	Director: Municipal Finance

1.7 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 per quarter)
Data limitations	Non-acceptance of proposal
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Four reports monitoring progress on implementation of municipal support strategy
Indicator responsibility	Director: Municipal Finance

3. ASSET MANAGEMENT

3.2 Assets Management

1.1 Indicator title	Monitor compliance of Provincial Service Providers to the requirements of the Central Supplier Database
Short definition	Compliance to 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	Workshops conducted, suppliers registered and Central Supplier Database verification reports
Method of calculation	Simple count(4 quarterly reports)
Data limitations	Incomplete supplier information on Central Supplier Database
Type of indicator	Output
Calculation type	Cumulative.
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	4 quarterly reports
Indicator responsibility	Director: Asset Management

1.2 Indicator title	Number of Assessment reports on compliance with Supply Chain Management prescripts
Short definition	Compliance with Supply Chain Management prescripts
Purpose/Importance	Monitor procurement and demand plans to determine compliance with Preferential Procurement Regulations in terms of designated groups. Monitor compliance with Supply Chain Management policies and procedures to support organisations in the prevention and detection of irregular expenditure.
Source/Collection of data	Procurement and demand management plans, Central Supplier Database and LOGIS. Bid Committees minutes and reports
Method of calculation	Simple count (4 reports)
Data limitations	Non submission by departments, incomplete information on the Central Supplier Database and non-utilisation of LOGIS
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	4 reports
Indicator responsibility	Director: Asset Management

1.3 Indicator title	Number of Assessment reports on compliance with Asset Management
Short definition	Compliance with Asset Management prescripts
Purpose/importance	Compliance with Asset Management prescripts, policies, procedures and utilisation of LOGIS
Source/Collection of data	LOGIS, Asset Management policies and procedures
Method of calculation	Simple count (4 reports)
Data limitations	Non submission by departments and non-utilisation of LOGIS
Type of indicator	Output
Calculation type	Cumulative.
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	4 reports
Indicator responsibility	Director: Asset Management

1.4 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	Non-Cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	To address identified gaps and improve financial capability maturity.
Indicator responsibility	Director: Asset Management

1.5 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
Method of calculation	Simple count Four SCM forums for departments and Two SCM forums for municipalities One Accredited training on SCM for Departments(PFMA)
Data limitations	Partial submission of training needs from departments and municipalities
Type of indicator	Output
Calculation type	Non-Cumulative.
Reporting cycle	Annual
New indicator	No
Desired performance	Full attendance of nominated officials
Indicator responsibility	Director: Asset Management

3.3 Supporting and Interlinked Financial Systems

1.1 Indicator title	Percentage of calls resolved within 24 working hours
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 an electronic call register generated by the SMART Service Desk system in excel format. The target for calls to be resolved is 24 working hours. Calls are separated between incidents and requests. Calls escalated to National Treasury are excluded from the calculation and will be discounted from the total number of calls.
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 (95% of provincial calls resolved within 24 hours after being logged).
Source/Collection of data	The information is recorded in an electronic call register that is kept on SMART Service Desk.
Method of calculation	Calculation is done by adding all the call logged, subtracting calls 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.
Type of indicator	Output
Calculation type	Non-cumulative, total calls logged for the year vs total resolved within 24hours
Reporting cycle	Quarterly
New indicator	No
Desired performance	98 % of call logged resolved within 24 working 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 (10 x BAS Training, 15 X PERSAL training, 17X LOGIS Training & 16 Users forums – BAS LOGIS, PERSAL, Transversal Technical Support) .
Source/Collection of data	The information comes from a training database that is kept per system. Information that is kept includes 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. Re-prioritisation/re-scheduling due to availability of venue.
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 and compliance of prescribed legislation and policies
Short definition	The objective of the indicator is to assist other oversight units and departments to fulfil their role of monitoring and compliance.
Purpose/Importance	The indicator shows to what extent the directorate is assisting other oversight units and departments to fulfil their role of monitoring and compliance. The reports also give input into the monitoring and measuring tools such as MPAT and FCMCM.
Source/Collection of data	Data is sourced from BAS: 30 day payments, PERSAL: Personnel Expenditure report and LOGIS (commitments, accruals and spend analysis).
Method of calculation	Simple count(three consolidated reports per quarter)
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
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 (Quarterly reports for 13 Departments (52 reports).
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 (90% of new appointments enrolled on the Headcount system within 90 days)
Source/Collection of data	Persal appointment and Headcount enrolment information. The number of exception reports generated from the headcount system 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	Non-Cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	90% 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 (Quarterly reports for 13 Departments (52 reports).
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

3.4 Infrastructure Performance Management

1.1 Indicator title	Assessments conducted on infrastructure Delivery management process for municipalities and departments in line with infrastructure standards.
Short definition	Provide Technical advisory support to provincial departments and municipalities on effective and efficient infrastructure delivery management.
Purpose/Importance	The indicator is an indication of the capability of the departments and municipalities to manage infrastructure and to implement remedial steps to improve thus ensuring efficiency and effectiveness (4 Quarterly Assessment Reports of 7 Departments & 20 Municipalities)
Source/Collection of data	UAMP; IPMP; End Of Year (EOY) reports Infrastructure Progression Model (IPM); IRM & IYM submitted to Provincial Treasury and monthly PIC meetings and progress reports against IDP processes and MFMA Sec 71 & 72 Reports and Monthly assessment meetings..
Method of calculation	Simple count- number of assessment reports produced on 7 departments and 20 municipalities
Data limitations	Lack of stakeholder involvement and poor submission of relevant plans.
Type of indicator	Process indicator to measure efficiency, effectiveness
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Four assessment reports on effective and efficient integrated planning and performance on provincial infrastructure
Indicator responsibility	Director: Infrastructure Performance Management

1.2 Indicator title	Facilitate Capacity Building and training in accordance with the approved Provincial IDMS and SIPDM in support of the institutionalisation of Infrastructure best Practices
Short definition	Conduct visualisation and change enablement workshops and training in a bid to facilitate the institutionalization of reforms from National Treasury and in order to monitor stakeholders progression
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 (2 provincial workshops & 2 municipal workshops conducted & workshop assessment).
Source/Collection of data	Assessment against the NC IDMS and IDMBOK Methodologies and National best practices. Attendance register and reports of workshops held; KM COP meetings (Attendance Register and Minutes) Case Studies and Best Practice methodologies developed and recorded in accordance with KM guidelines, National Treasury Reforms
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: Infrastructure Performance Management

1.3 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 (4 Quarterly Assessment Reports of 7 Departments & 4 Quarterly Assessment Reports of 12 Municipalities)
Source/Collection of data	End of Year reports Infrastructure Progression Model IRM & IYM submitted to Provincial Treasury and monthly PIC meetings and progress reports Municipal Finance Sec.71 & 72 Reports Monthly assessment meetings and expenditure analysis conducted. MIG Expenditure reports
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	Eight Assessments reports produced- 4 Provincial Departments, 4 Municipalities
Indicator responsibility	Director: Infrastructure Performance Management

1.4 Indicator title	Financial analysis of capital expenditure trends for municipalities and departments
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 (4 Quarterly Outcome Analysis reports).
Source/Collection of data	IRM & IYM submitted to Provincial Treasury and monthly PIC meetings and progress reports. Monthly DORA reports and relevant supporting documents from Department Human Settlements. Monthly assessment meetings and expenditure analysis conducted. LG Data Base for MFMA.
Method of calculation	Simple count(number of reports)
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
Indicator responsibility	Director: Infrastructure Performance Management

1.5 Indicator title	Site assessment reports verification of infrastructure projects for department's and municipalities
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 (4 Quarterly Site visit assessment reports).
Source/Collection of data	IRM; Project Status Reports submitted to Provincial Treasury and monthly PIC meetings and progress reports. Monthly assessment meetings and site visit conducted.
Method of calculation	Simple count (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	4 quarterly site visits assessment reports
Indicator responsibility	Director: Infrastructure Performance Management

3.5 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	Quarterly
New Indicator	No
Desired performance	12 Bank reconciliations for exchequer Account
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 Provincial 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	2 Banking services evaluation reports
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 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	1 Annual Provincial Revenue Fund Annual Financial Statement produced
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	6 Cash flow reports
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	1 Cash management framework reviewed and maintained
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
New indicator	No
Desired performance	4 Investment policy reviewed and maintained
Indicator responsibility	Director: Banking and Cash flow Management

4. FINANCIAL GOVERNANCE

4.2 Accounting Services

1.1 Indicator title	Number of compliance reports on accounting practices
Short definition	To compile quarterly compliance reports on accounting practices
Purpose/Importance	To monitor the implementation of accounting practices to meet reporting requirements in terms of the prescripts
Source/Collection of data	Compliance Certificates received from departments Monitoring tools received from municipalities Audit action plans for departments, municipalities and public entities
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 department, municipalities and public entities.
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 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 (2 Workshops & 4 CFO Forums).
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

1.3 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

1.4 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
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	Non-Cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Implementation of MSCOA by municipalities as per the legislated timeframe
Indicator responsibility	Director: Accounting Services

4.3 Norms and Standards

1.1 Indicator title	Number of compliance reports compiled on financial governance.
Short definition	Number of compliance reports compiled on governance structure, accountability 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.
Method of calculation	Simple count of reports compiled per quarter based on the following topics: <ul style="list-style-type: none"> • Consolidated FMCMM assessment to identify gaps identified in the FMCMM • Municipal website • Late payments of creditors • Public entities • Unauthorised, Irregular, Fruitless & Wasteful expenditure • Financial misconduct • MFMA delegations • Oversight reports and SCOPA resolution • Capacity Building
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	Escalation of financial governance issues to the executive management of the department for effective decision making, consequence management and compliance enforcement.
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	Support plans Documented support implemented (output) Evaluation forms
Method of calculation	Simple count of support interventions <ul style="list-style-type: none"> • Rationalisation of Public Entities and establishment of proper governance structure • Investigation of UIF & W expenditure in municipalities • Investigation of UIF & W expenditure in departments • Standard Operating procedures
Data limitations	Non acceptance of proposal
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually

1.2 Indicator title	Number of support intervention implemented to address gaps identified during the FMCMM assessments.
New indicator	No
Desired performance	To address identified gaps and improved 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	Training, workshop or forum proposal. Invitation to participants Commitment forms/confirmation letters by participants Attendance Registers Evaluation forms
Method of calculation	Number of documented capacity building programmes implemented. <ul style="list-style-type: none"> • MFMA and regulations workshop • PFMA and regulations workshop • Internship Forum • Accruals Management Forums *3 • Unauthorised, Irregular, Fruitless & Wasteful Expenditure workshop
Data limitations	Lack of document keeping
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

4.4 Risk Management

1.1 Indicator title	Number of progress reports on support provided to departments, Municipalities and Public entities
Short definition	Risk Management support provided
Purpose/importance	To fast-track implementation of recommend corrective steps from identified gaps during assessment and review processes.
Source/collection of data	FMCMM assessment report Actual reports on risk management
Method of calculation	Simple count of support provided: <ul style="list-style-type: none"> • Advice/recommendations on establishment of Governance structures • Development of Provincial Risk Management norms & standards to enhance the implementation of the Risk Management framework • Technical support on Nationally prescribed frameworks and latest developments within the risk management discipline
Data limitations	Non-acceptance of proposal and lack of co-operation Non availability of resources
Type of indicator	Output

1.1 Indicator title	Number of progress reports on support provided to departments, Municipalities and Public entities
Calculation type	Cumulative
Reporting cycle	Bi-Annually
New indicator	No
Desired performance	To address identified gaps and improve compliance levels and 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 (4 Risk Management reports)
Source/collection of data	FMCMM progress report Support plans Risk registers
Method of calculation	Simple Count of monitoring reports issued
Data limitations	Credibility of information and risk registers Lack of adequately skilled risk officers Lack of buy-in by management
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 (1 consolidated risk register)
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
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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 (4 Risk Management forums & 2 Risk Management workshops)
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 internal audit reports issued
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 assurance, consulting and ad hoc audit reports.
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 rating 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 (3 out of 5) .
Source/collection of data	An assessment sourced from each of the clients with satisfaction ratings from 1 to 5 with 1 being the lowest rating and 5 being the highest rating.
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

1.4 Indicator title	Outcome rating of audit committee satisfaction survey received
Short definitions	AC assessment of IA overall performance.
Purpose/Importance	Requirement from the IIA Standards (3 out of 5)
Source/collection of data	A survey sourced from AC members with satisfaction ratings from 1 to 5 with 1 being the lowest rating and 5 being the highest rating.
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

1.4 Indicator title	Outcome rating of audit committee satisfaction survey received
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 reviews performed
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