



finance

Department:
Finance
MPUMALANGA PROVINCIAL GOVERNMENT



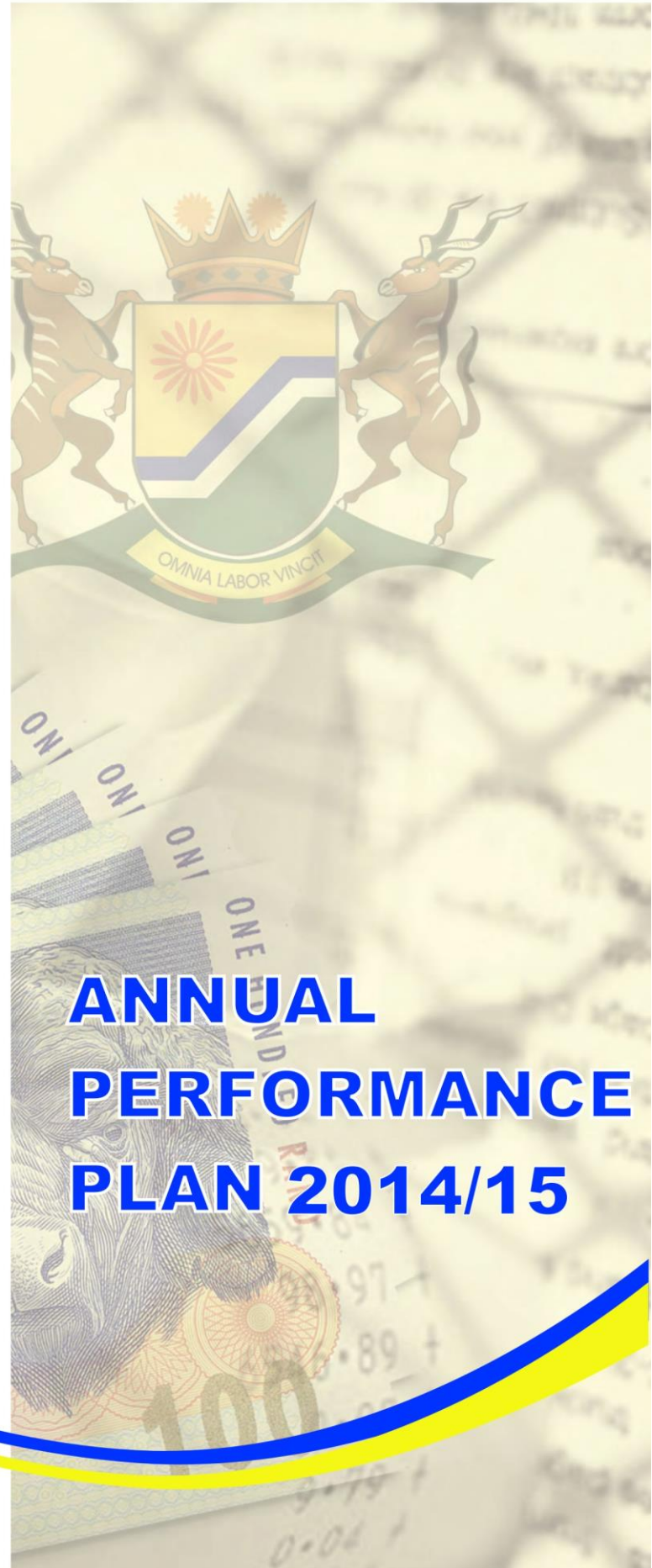
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ANNUAL PERFORMANCE PLAN 2014/15

DATE OF TABLING: 4 July 2014

FOREWORD

By MEC SE KHOLWANE (MPL)

We are entering a new phase in the evolution of democratic governance of the administration. This is a phase that requires an accelerated pace of delivery, anchored by strong commitment to the implementation of our policies of continuing to change the living conditions of the people of Mpumalanga.

This will be done within the global and national economic environment which remains fragile. We have however put a framework for the development of the society that is free from poverty, unemployment and inequality in the period leading up to 2030.

The fiscal framework for the 2014 medium term indicates the constraints within which the Provincial Government and the Department of Finance in particular, will have to operate. The cuts on budgets for the 2014/15 financial year means the department should find innovative and yet cost effective ways of reaching out to the people on budget and supply chain information; upscale our support services to the departments, public entities and municipalities without increasing the cost to the provincial fiscus; deepen awareness of policies and strengthen financial governance throughout the Provincial Government.

The Provincial Government has developed a set of principles to guide the Departments to improve the budgeting processes and ensure that the resources are directed to the areas that will make a meaningful impact in the lives of the people. The Department of Finance will focus more in ensuring that the budgets of the provincial departments follow this set of budget principles.

We shall continue to monitor and enforce the legislative requirements for the public institutions in the province to pay the suppliers for goods and services within 30 days of submission of all required documents.

A greater part of our responsibility will include supporting the municipalities to improve their financial management and accounting as required by the Municipal Finance Management Act and related prescripts.

The work of the department will also include monitoring and reporting on the effectiveness of the system of municipal finance, including on the budget transfers that were made to the three Districts to assist selected municipalities to improve the billing systems of the targeted municipalities.

We will improve the functioning of the systems that are intended to support the efficiency of the Information Technology systems and assets and liabilities of the Provincial Government.

We are on course to delivering on the mandate of improving fiscal discipline in the Province. Together we will move Mpumalanga Forward with credible financial management system that promotes accountability for public resources.


Executive Authority


Department of Finance, Economic Development and Tourism

OFFICIAL SIGN-OFF

It is hereby certified that this Annual Performance Plan:

- Was developed by the management of the Department of Finance under the guidance of the Honourable MEC SE KHOLWANE, MPL;
- Was prepared in line with the current Strategic Plan of the Department of Finance, and
- Accurately reflects the performance targets which the Department of Finance will endeavour to achieve given the resources made available in the budget for 2014/15 financial year.

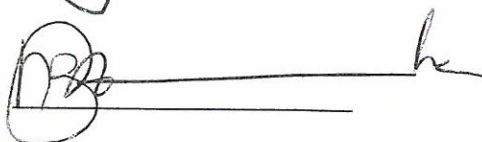
Ms LC Mlambo
Acting Chief Financial Officer

Signature: 

Ms J.E. Nel
Head of Planning

Signature: 

Ms NZ Nkamba
Accounting Officer

Signature: 

Approved by:

Mr SE Kholwane (MPL)
Executive Authority


Signature: 

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LIST OF ACRONYMS

AFS	Annual Financial Statements
AG	Auditor General
CoGTA	Department of Co-operative Governance and Traditional Affairs
EPRE	Estimates of Provincial Revenue and Expenditure
ERM	Enterprise Risk Management
EXCO	Executive Committee
FMCMM	Financial Management Capability Maturity Model
GIAMA	Government Immovable Asset Management Act, 2007 (Act No 19 of 2007)
HOD	Head of the Department
ICT	Information Communication Technology
IDIP	Infrastructure Delivery Improvement Programme
IDMS	Infrastructure Delivery Management System
IIA	Institute of Internal Auditors
IT	Information Technology
IYM	In-Year-Monitoring
LGMTEC	Local Government Medium Term Expenditure Committee
MEC	Member of the Executive Council
MFMA	Municipal Finance Management Act, 2003 (Act No. 56 of 2003)
MPG	Mpumalanga Provincial Government
MPAMPF	Mpumalanga Provincial Asset Management Policy Framework
MTEC	Medium Term Expenditure Committee
MTEF	Medium Term Expenditure Framework
MTSF	Medium Term Strategic Framework
MUNIMEC	Municipal meeting with MEC
N/A	Not applicable
NDP	National Development Plan
NMIR	National Minimum Information Requirements
PDGS	Provincial Growth Development Strategy
PERO	Provincial Economic Review and Outlook
PFMA	Public Finance Management Act, 1999 (Act No 1 of 1999)
PPP	Public-Private Partnership
PSCM	Provincial Supply Chain Management
SCM	Supply Chain Management
SER	Socio-Economic Review
SERO	Socio-Economic Review and Outlook
SONA	State of the Nation Address
SOPA	State of the Province Address
SSP	Strategic Support Plan



ANNUAL PERFORMANCE PLAN 2014/15

2014/15

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PART A

STRATEGIC OVERVIEW

2014/15

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UPDATED SITUATIONAL ANALYSIS

The Department has responsibilities in terms of the PFMA and MFMA to monitor, support and provide guidance relating to governance, financial management, resource allocation and utilization to Departments, Public Entities and Municipalities.

The current Organisational Structure does not meet the requirements and demands of the Department in line with its mandate as outlined in the PFMA and MFMA. The Department has reviewed and submitted a proposed Organisational design to the Department of Public Services and Administration for approval. The approval process has taken too long and that negatively affects the effective execution of Departmental operations, especially the Treasury functions.

The current financial year 2013/14 has seen a growing number of municipalities requiring practical and hands-on support. This means that Treasury intervention in municipalities has to be intensified, and that resources in the form of human resources and capacity needs to be provided. The proposed Organisational Structure does cater for a dedicated programme or Branch which focuses purely on Municipal support. The approval of the structure will help alleviate a lot of challenges experienced by municipalities, compared to current fragmented support.

In the second quarter of 2013/14 Mpumalanga Provincial Government (MPG) had down time on all ICT systems due to unavailability of Network services at the SITA Nelspruit Switching Centre on weekends. This has been caused by power outages, a faulty uninterrupted power supply (UPS) and standby generator, which has been a problem to since 2012. The problem was reported several times to SITA Mpumalanga and was rectified in July 2013.

The Provincial Treasury is committed to extending accesses to ICT primarily by those that reside in the rural areas of the Province. It is within this context that in August 2013 the MEC for Finance officially handed over a computer centre to the people of Elukwatini in the Gert Sibande District.

1. Performance Delivery Environment

The 2014/15 will be characterized by diminishing budgets, largely as a result of slow global economic recovery and the country's dwindling Gross Domestic Product (GDP) current and projected figures. The direct impact of challenging economic performance is the loss of jobs, which means that people who are supposed to contribute towards paying tax, are not employed. The less tax the country collects, the less money is available for distribution to service delivery priorities.

The 2014/15 Provincial Budget is also be tabled in an environment of continued economic and fiscal uncertainty. South Africa's experienced a negative economic growth rate in the first quarter of 2014 and the expected growth rate for 2014 is just more than 2 per cent. It is



expected that the provincial economy will also perform in line with national growth expectations. While the national and provincial economies are expected to improve from 2015, the downside risks remain. Mpumalanga experienced an average growth rate of only 2.8 per cent per annum between 1995 and 2012 and an average annual growth rate of more or less 3 per cent is forecasted for Mpumalanga for the 2012-2017 periods. This is much lower than the 5 per cent growth required in terms of the Mpumalanga Economic Growth and Development Path and National Development Plan.

The unemployment rate in the Province remains relatively high at a rate above 30 per cent. More than 70 000 new jobs should be created on an annual basis to achieve the National Development Plan and Provincial Vision 2030 target of an unemployment rate of only 6 per cent in 2030. Mpumalanga's poverty rate declined the last couple of years, but also remains at relatively high levels. Many households are over-indebted and social grants, although should be seen as a short term relief measure, provide an important cushioning for the poor in our society.

The above scenario means that the capacity of the state to deliver services to the people is negatively affected. The budget for the current Medium Term Expenditure Framework (MTEF) has been reduced because of low GDP projected figures. The country's decision to invest a lot of funds on infrastructure development has led to prioritization of budget allocation, and other provincial and national priorities have to be re-arranged and prioritized.

The reduction of unemployment, poverty and inequality remain the central challenges of our province. It is therefore important that the Provincial Budget respond to the triple challenges continuously. The budget must be utilized as a tool for growth and development.

The Provincial Treasury's responsibilities to support municipalities will see greater demand for support in the coming period/financial year. Municipalities continue to receive negative Audit Outcomes and Provincial Treasury will step up the support. During the Department Strategic Planning session it was decided that more focus will be placed on supporting and assisting municipalities rather than monitoring compliance with legislative prescripts. It is envisaged that the implementation of this decision will result in improvement in municipal performance.

The Department will focus on assisting municipalities to improve their audit outcomes. The governance area in municipalities has proved to be a big challenge and therefore more effort will be directed towards improving their Financial Management Capability Maturity levels. Municipal Support will also be enhanced should the proposed organisational structure be approved by the Department of Public Service and Administration.

Provincial Treasury will also increase the number of identified municipalities who are supported through data cleansing project in order to enhance their billing systems, and thereby improve their revenue collection. The situation outlined above will require strengthening of the capacity of Provincial Treasury, both in terms of Human Resources and Financial Resources in the coming period.



The Sustainable Resource Management Programme will continue to provide support, capacitate and guide municipalities with adherence with Legislative requirements. In order to assist Municipalities in compiling credible budgets, the Programme will continue to conduct the LGMTEC sessions. The focus will be on municipalities whose budgets were found not credible, as well as where instances of non-compliance with section 71 of the MFMA were found. The Department will continue to implement the co-ordinated Programme of Support for municipalities which was developed during 2013/14 financial year.

A process plan has been developed to assist in ensuring that municipalities comply and meet the Section 71 reports deadlines as per MFMA requirements. The Municipal Finance unit will continue to conduct CFO forum on a quarterly basis to support municipalities on effective financial management. The forum will be used to share the best practices and to provide support on new financial reforms that were introduced by the National Treasury.

The Programme will continue to support and monitor the delivery of infrastructure by provincial Departments, Public Entities as well as Municipalities. This will include support to Departments with the implementation of an IDMS. The system requires the budgets related to Infrastructure Grant Reform processes and general funding of infrastructure to be prepared two years in advance. There will be processes to conclude the Infrastructure Delivery Improvement Programme (IDIP) scheduled for the end of the financial year.

The Programme supports provincial Departments in generating and maximising of own revenue through monthly revenue forums, monitoring of cash offices and conducting quarterly training workshops. Special attention will be given to collection of revenues owed by various municipalities in line with agency agreements entered into between the Department of Community Safety, Security and Liaison with regards to Road Traffic Act No 93 of 1996.

The Programme will continue to conduct socio-economic research to inform the provincial and municipal planning and budget processes. Quality, accurate and credible research reports are essential for developing, implementing and monitoring socio-economic policy, determining budget priorities and ensure that Departments and Municipalities respond to the socio-economic challenges and priorities of the Province and relevant Municipal Areas.

The Assets and Liabilities Management Programme will focus on strengthening the control environment through:

- a) the maintenance of the fraud prevention system namely Safety web, Luminet;
- b) support to Departments in the interpretation and implementation of the Asset management framework;
- c) ensuring that appropriate SCM governance practices are implemented; and
- d) monitoring compliance in terms of legislation pertaining to 30 day payment cycle.



Furthermore, the implementation of the Comprehensive Rural Development Programme (CRDP) Procurement policy framework will be monitored and training provided to officials in Departments and Municipalities.

The programme will support, advice and provide guidance to departments and public entities on the management of debtors as well as liabilities. The municipalities will receive a focused attention. The programme will strengthen the management of cash in line with approved cash flow schedule and institute measures to do away with overdrafts in departments. The programme will support municipalities on asset management but will focus in debt on eight municipalities identified during audit as high risk municipalities in terms of asset management.

The Financial Governance Programme will continue to monitor Departments, Municipalities and Public Entities with regard to the implementation of and compliance with prescribed Policies and Acts and also provide hands-on support and capacity building where needed.

The Programme plays an important role in mediating between the auditors and the auditees in the interpretation of the legislation and prescribed standards to facilitate the finalisation of the audit process.

In terms of legislative requirements, a quality assurance review must be performed every five years to determine if the internal audit processes are performed in accordance with IIA standards. In line with this requirement, the programme planned to evaluate Internal Audit Units in the Province to prepare them for the Quality Assurance Reviews.

The Programme will assist Municipalities with their financial reports. Exceptions will be identified through various tools to alert the municipalities to make corrections and reconciliations before the end of a reporting period. The risk management processes will identify critical issues that require urgent attention.

2. Organisational Environment

The organisational structure has been revised to give effect to expanded mandate of the Department. The approval process is dependent on the finalisation of the organisational design review by National Treasury and DPSA.

The Department will be strengthened with the filling of critical vacancies to improve the monitoring, support and analysis of performance in the province.



Organisational Summary

Programmes	Number of Posts	Number of Funded Posts	Number of Posts Filled	Number of funded vacant posts	Vacancy Rate on funded posts %	Number of Posts Filled additional to the Establishment
Programme 1	200	145	137	8	5.5	0
Programme 2	59	51	46	5	9.8	14
Programme 3	132	107	104	3	2.8	6
Programme 4	42	36	33	3	8.3	7
Total	433	339	315	19	7.1	27

Total Staff compliment including interns and Specialists= 342, thus the vacancy rate is at 7.1per cent with an occupancy rate of 92.9 per cent.

Total Staff compliment excluding interns and Specialists= 315, thus the vacancy rate is at 7.1per cent with an occupancy rate of 92.9 per cent.

(Permanent members=315, Municipal Specialists=8, Interns=19)

REVISIONS TO LEGISLATIVE AND OTHER MANDATES

Processes for finalising the Mpumalanga Finance Matters Amendment Bill, 2014 are under way. The Bill seeks to review the Mpumalanga Finance Matters Act, 2006 (Act No. 1 of 2006) and align the said Act with the Money Bills Amendment Procedure and Related Matters Act, 2009 (Act No. 9 of 2009).

The Department has finalised the policy review processes for the financial year 2013/14.

OVERVIEW OF 2014/15 BUDGET AND MTEF ESTIMATES

1. Expenditure Estimates

Table 1: Department of Finance

Programme	Audit Outcomes			Adjusted appropriation	Medium-Term Expenditure Estimate		
R Thousand	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
1. Administration	79 356	67 962	69 543	74 716	78 184	80 527	82 843
2. Sustainable Resource Management	32 687	33 540	35 565	47 223	46 946	49 553	52 179
3. Assets & Liabilities	85 040	94 629	107 617	110 004	113 790	115 777	124 346



Programme	Audit Outcomes			Adjusted appropriation	Medium-Term Expenditure Estimate		
R Thousand	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Management							
4. Financial Governance	15 779	25 647	30 134	31 306	27 514	31 426	33 092
Sub-Total	212 862	221 778	242 859	263 249	266 434	277 283	292 460
Direct Charge Against the Revenue Fund (Included in programme 1)	1 420	1 492	1 652	1 756	1 735	1 838	1 935
Total	214 282	223 270	244 511	265 005	268 169	279 121	294 395
Economic Classification							
Current Payments	201 418	217 966	238 268	256 273	260 233	270 604	285 426
Compensation of Employees	107 773	118 499	126 458	140 466	154 436	164 529	173 411
Goods and Services of which	93 645	99 467	111 810	115 807	105 797	106 075	112 015
Administrative Fees	610	459	784	835	667	718	756
Advertising	1 210	689	1 064	1 578	977	1019	1073
Assets<R5000	1 619	696	785	876	381	415	437
Audit Fees	7 631	9 914	5 897	6 649	4 632	4 832	5 088
Bursaries	-	389	2	-	-	-	-
Catering	1 685	980	1 151	1 333	1 385	1 474	1 552
Communication	3 192	3 728	4 244	4 056	3 228	3 233	2 376
Computer services	47 119	46 873	55 003	51 809	54 040	51 776	56 834
Cons: Bus Advisors	3 250	4 379	3 809	11 690	5 177	5 821	6130
Infrastructure Planning	108	10	-	-	-	-	-
Legal Fees	136	138	27	2	2	4	4
Contractors	904	305	412	333	276	295	311
Agency fees	3	-	-	-	121	131	138
Govt Transport	1 242	1 438	1 506	1 616	1 036	1 860	1 104
Inventory: Food	53	73	147	-	36	39	41
Inventory Materials & Supply	23	145	62	-	-	-	-
Consumable Supplies	18	583	611	687	708	715	753
Consumable: Stationery	2 736	2 107	2 974	3 263	2 353	3 338	3 515
Lease Payments	4 168	5 518	6 095	6 447	5 571	6 560	6 908
Leased property	1 197	3 422	3 363	2 588	2 689	2 486	2 618
Transport provided	922	1 135	136	175	355	199	210
Travel & subsistence	12 106	13 166	16 668	16 056	16 197	14 960	15 709
Training	2 269	1 442	2 469	2 557	2 966	3 151	3 249
Operating Exp	533	762	976	1 114	1 765	1 764	1 858
Venues	911	1 116	3 616	2 143	1 235	1 285	1 353
Other Exp	-	-	-	-	-	-	-
Transfers and Subsidies to:	2 958	1 728	259	3 713	3 509	3 541	3 729
Provinces and Municipalities	-	4	2	3 012	3 013	3 014	3 174



Programme	Audit Outcomes			Adjusted appropriation	Medium-Term Expenditure Estimate		
R Thousand	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Departmental agencies and accounts	-	370	1	433	463	492	518
Households	2 958	1 724	256	268	33	35	37
Public corporation							
Payment for Capital Assets:	9 906	3 576	5 980	5 019	4 427	4 976	5 240
Machinery & Equipment	9 377	3 576	4 427	4 819	4 377	4 923	5 184
Software and Other Intangible Assets	529	-	1 553	200	50	53	56
Payment for financial assets	-	-	4	-	-	-	-
Total	214 282	223 270	244 511	265 005	268 169	279 121	294 395

2. Relating Expenditure Trends to Strategic Goals

The budget allocation has been prioritized to fund specific outputs in line with various legislative mandates and nationally-agreed performance outcomes. The Department will, through cost curtailment measures, ensure the achievement of the prioritized programmes.



ANNUAL PERFORMANCE PLAN 2014/15

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PART B

PROGRAMME AND SUB PROGRAMMES PLANS

2014/15

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1. PROGRAMME 1: ADMINISTRATION

This programme is responsible for political, financial and administrative management of the Department. The programme provides effective and efficient administrative support to all line functions in the Department.

1.1. Office of the MEC

1.1.1. Strategic Objective Annual Targets for 2014/15

Strategic objective		Strategic Plan Target	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
			2010/11	2011/2012	2012/13		2014/15	2015/16	2016/17
1.	Provide policy and political directives in order to achieve provincial objectives	Provide priorities and strategic directives	Provided priorities and strategic directives	Provided priorities and strategic directives	Provided priorities and strategic directives	Provided priorities and strategic directives	Table Provincial and Departmental Budgets and Policy Statements	Table Provincial and Departmental Budgets and Policy Statements	Table Provincial and Departmental Budgets and Policy Statements

1.1.2. Performance indicators and annual targets for 2014/15

Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/2012	2012/13		2014/15	2015/16	2016/17
1.	Number of Annual reports tabled					1 Report	1 Report	1 Report
2.	Number of Appropriation Bills tabled	N/A	N/A	N/A	Tabled 3 Policy and Budget statements	2 documents	2 documents	2 documents
3.	Number of Budget Policy Statements tabled	N/A	N/A	N/A	N/A	1 statement	1 statement	1 statement



1.1.3. Quarterly Targets for 2014/15

Performance indicator		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.	Number of Annual Reports tabled	Annually	1 Report	N/A	1 Report	N/A	N/A
2.	Number of Appropriation Bills tabled	Quarterly	2 documents	N/A	N/A	1 document	1 document
3.	Number of Budget Policy Statements tabled	Annually	1 statement	1 statement	N/A	N/A	N/A

1.2. Management Services: Office of the HOD

1.2.1. Strategic Objective Annual Targets for 2014/15

Strategic objective		Strategic Plan Target	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
			2010/11	2011/2012	2012/13		2014/15	2015/16	2016/17
1.	Translate policies and priorities into strategies for effective service delivery	Develop annual performance plan to implement all priorities and strategies	Implemented priorities and strategic directives	Implemented priorities and strategic directives	Implemented priorities and strategic directives	Implemented priorities and strategic directives	Submit legislative reports on implementation of strategic priorities and directives	Submit legislative reports on implementation of strategic priorities and directives	Submit legislative reports on implementation of strategic priorities and directives

1.2.2. Performance indicators and annual targets for 2014/15

Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/2012	2012/13		2014/15	2015/16	2016/17
1.	Number of performance reports submitted	Submitted 4 performance reports	Submitted 4 performance reports	Submitted 4 performance reports	Submitted 4 performance reports	4 reports	4 reports	4 reports



Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/2012	2012/13		2014/15	2015/16	2016/17
2.	Number of annual reports submitted	Submitted 1 annual report	Submitted 1 annual report	Submitted 1 annual report	Submitted 1 annual report	1 report	1 report	1 report
3.	Number of Annual Performance plans submitted	Submitted 1 Annual Performance plan	Submitted 1 Annual Performance plan	Submitted 1 Annual Performance plan	Submitted 1 Annual Performance plan	1 plan	1 plan	1 plan
4.	Number of risk registers compiled, approved and evaluated	1 Risk register	1 Risk register	1 Risk register	1 Risk register	1 register	1 register	1 register

1.2.3. Quarterly Targets for 2014/15

Performance indicator		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.	Number of performance reports submitted	Quarterly	4 reports	1 report	1 report	1 report	1 report
2.	Number of annual reports submitted	Annually	1 report	N/A	1 report	N/A	N/A
3.	Number of Annual Performance plans submitted	Annually	1 plan	N/A	N/A	N/A	1 plan
4.	Number of risk registers compiled, approved and evaluated	Annually and Quarterly	1 register	1 Risk register and 1 Evaluation report	1 Evaluation report	1 Evaluation report	1 Evaluation report



1.3. Financial Management: Office of the Chief Financial Officer

1.3.1. Strategic Objective and Annual Targets 2014/2015

Strategic objective		Strategic Plan Target	Audited/Actual performance			Estimated performance 2014/15	Medium-term targets		
			2010/11	2011/2012	2012/13		2014/15	2015/16	2016/17
1.	Provide sound Financial Management services to the Department	Submission of 12 reports to enhance Departmental financial performance	Sound Financial and Supply Chain Management services	Sound Financial and Supply Chain Management services	Sound Financial and Supply Chain Management services	Provided sound Financial and Supply Chain Management services to the Department	Provide reports on financial and governance compliance	Provide reports on financial and governance compliance	Provide reports on financial and governance compliance

1.3.2. Performance indicators and annual targets for 2014/2015

Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/2012	2012/13		2014/15	2015/16	2016/17
1.	Number of financial reports submitted in compliance with relevant legislations	12 In-Year-Monitoring reports	12 In-Year-Monitoring reports	12 In-Year-Monitoring reports	12 In-Year-Monitoring reports	12 In-Year-Monitoring reports	12 In-Year-Monitoring reports	12 In-Year-Monitoring reports
		1 set of Annual Financial Statements	1 set of Annual Financial Statements	1 set of Annual Financial Statements	1 set of Annual Financial Statements	1 set of Annual Financial Statements	1 set of Annual Financial Statements	1 set of Annual Financial Statements
2.	Number of budget documents submitted in compliance with prescripts	4 budget documents	4 budget documents	4 budget documents	4 budget documents in compliance with prescripts	2 documents	2documents	2 documents
3.	Percentage of suppliers paid within 30 days of receipt of valid invoices	95%	100%	100%	100%	100%	100%	100%



1.3.3. Quarterly Targets 2014/2015

Performance indicator		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.	Number of financial reports submitted in compliance with relevant legislations:	Monthly	12 In-Year-Monitoring reports	3 reports	3 reports	3 reports	3 reports
		Annually	1 set of Annual Financial Statements	1 set of Annual Financial Statements	N/A	N/A	N/A
2.	Number of budget documents submitted in compliance with prescripts	Quarterly	2 documents	N/A		1 budget document	1 budget document
3.	% suppliers paid within 30 days of receipt of valid invoices	Monthly	100%	100%	100%	100%	100%

1.4. Internal Audit

1.4.1. Strategic Objective Annual Targets for 2014/15

Strategic objective		Strategic Plan Target	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
			2010/11	2011/2012	2012/13		2014/15	2015/16	2016/17
1.	Provide efficient and effective internal audit services in the Department	Execution of work programme in accordance with a risk-based approved annual plan	Implemented the approved audit plan	Implemented the approved audit plan	Implemented the approved audit plan	Implemented approved audit plan	Implement approved audit plan	Implement approved audit plan	Implement approved audit plan

1.4.2. Programme Performance indicators and annual targets for 2014/15

Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/2012	2012/13		2014/15	2015/16	2016/17
1.	Number of quarterly	Submitted 4	Submitted 4	Submitted 4	Submitted 4 quarterly progress	4	4	4



Programme performance indicator	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/2012	2012/13		2014/15	2015/16	2016/17
progress reports submitted on implementation of the audit plan	quarterly progress reports	quarterly progress reports	quarterly progress reports	reports on implementation of the audit plan	reports	reports	reports

1.4.3. Quarterly Targets for 2014/15

Performance indicator		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1	Number of quarterly progress reports submitted on implementation of the audit plan	Quarterly	4 reports	1 report	1 report	1 report	1 report

1.5. Reconciling Performance Targets with the Budget and MTEF

Expenditure Estimates: Programme 1: Administration

Table 3.6: Summary of payments and estimates: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Member of Executive Council	4 375	4 876	5 193	7 412	6 485	6 305	5 851	6 205	6 534
Management Services	39 775	28 564	28 132	30 178	29 923	29 523	32 866	34 514	36 274
Financial Management	33 419	32 564	34 192	34 874	36 086	36 086	36 992	37 367	37 464
Internal Audit	3 207	3 450	3 678	4 026	3 978	3 748	4 210	4 279	4 506
Total payments and estimates	80 776	69 454	71 195	76 490	76 472	75 662	79 919	82 365	84 778



Economic classification: Programme 1: Administration

Table 3.7: Summary of provincial payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Current payments	75 973	66 858	70 422	75 805	73 789	72 769	77 250	81 192	83 543
Compensation of employees	47 828	37 701	41 358	47 941	45 135	44 533	49 017	52 164	54 973
Goods and services	28 145	29 157	29 064	27 864	28 654	28 236	28 233	29 028	28 570
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	1 239	1 571	219	44	530	740	509	541	570
Provinces and municipalities	–	4	2	12	12	5	13	14	15
Departmental agencies and accounts	–	370	1	–	433	433	463	492	518
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private entities	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	1 239	1 197	216	32	85	302	33	35	37
Payments for capital assets	3 564	1 025	552	641	2 153	2 153	2 160	632	665
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	3 564	1 025	552	641	2 153	2 153	2 160	632	665
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	2	–	–	–	–	–	–
Total economic classification: Programme 1: Administration	80 776	69 454	71 195	76 490	76 472	75 662	79 919	82 365	84 778

Performance and expenditure trends

The programme has received an increase of 7.3 percent in 2014/15 financial year when compared to 2013/14 financial year. The increase includes 5.4 percent consumer inflation assumptions.



2. PROGRAMME 2: SUSTAINABLE RESOURCE MANAGEMENT

The Programme exists to promote optimal and effective provincial resource allocation and utilization, efficient provincial budget management, accurate financial reporting on provincial revenue generation and maximization, provide quality and accurate socio-economic research reports to inform the provincial budget and planning process, promote efficient planning, implementation and management of infrastructure by provincial Departments and municipalities, and provide technical support to delegated municipalities on the implementation of the MFMA.

2.1 Sub-programme: Economic Analysis

2.1.1 Strategic Objective Annual Targets for 2014/15

Strategic objective		Strategic Plan Target	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
			2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Conduct socio-economic research to inform the provincial budget and planning process	Compile quality and accurate quarterly, bi-annually and annual socio-economic research reports	Compiled quality and accurate quarterly, bi-annually and annual economic research reports	Compiled quality and accurate quarterly, bi-annually and annual economic research reports	Compiled quality and accurate quarterly, bi-annually and annual economic research reports	Compile quality and accurate quarterly, bi-annually and annual economic research reports	Compile quality and accurate quarterly, bi-annually and annual socio-economic research reports	Compile quality and accurate quarterly, bi-annually and annual socio-economic research reports	Compile quality and accurate quarterly, bi-annually and annual socio-economic research reports

2.1.2 Performance indicators and annual targets for 2014/15

Sub-Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Number of Provincial Economic Review and Outlook (PERO) reports compiled and published	Compiled and published 1 PERO report	Compiled and published 1 PERO report	Compiled and published 1 PERO report	Compile and publish 1 PERO report	1 report	1 report	1 report
2.	Number of updated Socio-Economic Review	Completed and communicated 4	Completed and communicated 4	Completed and communicated	Complete and communicate 2	2 reports	2 reports	2 reports



Sub-Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
	and Outlook (SERO) reports completed and communicated	updated SERO reports	updated SERO reports	2 updated SERO reports	updated SERO reports			
3.	Number of updated Provincial Inflation/Labour Bulletin completed	N/A	Completed 16 updated Provincial Inflation/Labour Bulletins	Completed 16 updated Provincial Inflation/Labour Bulletins	Complete 16 updated Provincial Inflation/Labour Bulletins	16 Bulletins	16 Bulletins	16 Bulletins
4.	Number of Socio-Economic Outlook reports for Estimates of Provincial Revenue and Expenditure (EPRE) document compiled and tabled	Compiled and tabled 1 Socio-Economic Outlook report	Compiled and tabled 1 Socio-Economic Outlook report	Compiled and tabled 1 Socio-Economic Outlook report	Compile and table 1 Socio-Economic Outlook report	1 report	1 report	1 report
5.	Number of economic research reports completed (in line with Government priorities)	Completed 4 economic research reports	Completed 4 economic research reports	Completed 4 economic research reports	Complete 4 economic research reports	4 reports	4 reports	4 reports
6.	Number of District Socio-Economic Review (SER) reports compiled	Compiled 3 SER reports	Compiled 3 SER reports	Compiled 3 SER reports	Compile 3 SER reports	3 reports	3 reports	3 reports
7.	Number of updated Socio-Economic Profiles of Municipalities completed	N/A	Completed 84 updated Socio-Economic Profiles	Completed 42 updated Socio-Economic Profiles	Complete 42 updated Socio-Economic Profiles	42 Profiles	42 Profiles	42 Profiles

2.1.3 Quarterly targets for 2014/15

Performance indicator		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.	Number of Provincial Economic Review and Outlook (PERO) reports compiled and	Annually	1 report	N/A	N/A	N/A	1 report



Performance indicator		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
	published						
2.	Number of updated Socio-Economic Review and Outlook (SERO) reports completed and communicated	Bi-annually	2 reports	N/A	1 report	1 report	N/A
3.	Number of updated Provincial Inflation/Labour Bulletins completed	Quarterly	16 Bulletins	4 Bulletins	4 Bulletins	4 Bulletins	4 Bulletins
4.	Number of Socio-Economic Outlook reports for Estimates of Provincial Revenue and Expenditure (EPRE) document compiled and tabled	Annually	1 report	N/A	N/A	N/A	1 report
5.	Number of economic research reports completed (in line with Government priorities)	Quarterly	4 reports	1 report	1 report	1 report	1 report
6.	Number of District Socio-Economic Review (SER) reports compiled	Annually	3 reports	N/A	N/A	3 reports	N/A
7.	Number of updated Socio-Economic Profiles of Municipalities completed	Bi-annually	42 Profiles	N/A	21 Profiles	N/A	21 Profiles



2.2 Provincial Administration Fiscal Discipline

2.2.1 Strategic Objective Annual Targets for 2014/15

Strategic objective	Strategic Plan Target	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Support provincial votes and public entities to maximise and expand sustainable revenue generation and collection in the province	Provide support and monitor 12 Votes 4 Public Entities in terms of revenue management	Provided support and monitored 12 Votes in terms of revenue management	Provided support and monitored 12 Votes in terms of revenue management	Provided support and monitored 12 Votes in terms of revenue management	Provide support and monitor 12 Votes in terms of revenue management	Provide support and monitor 12 Votes in terms of revenue management	Provide support and monitor 12 in Votes terms of revenue management

2.2.2 Performance indicators and annual targets for 2014/15

Sub-Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Number of Votes own revenue budgets analysed and feedback provided	N/A	Analysed 13 Votes own revenue budgets and provided feedback	Analysed 12 Votes own revenue budgets and provided feedback	Analysed 12 Votes own revenue budgets and provided feedback	12 Votes	12 Votes	12 Votes
2..	Number of provincial tariff registers updated	N/A	N/A	Developed and maintained 1 provincial tariff register	Reviewed, updated and maintained 1 provincial tariff	1 register	1 register	1 register



Sub-Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
					register			
3.	Number of consolidated revenue reports compiled	N/A	Compiled 12 consolidated revenue reports	Compiled 12 consolidated revenue reports	Compiled 12 consolidated revenue reports	12 reports	12 reports	12 reports
4.	Number of Financial Statements on Provincial Revenue Fund prepared and submitted to the Auditor-General	N/A	Prepared 1 set of Financial Statements on Provincial Revenue Fund and submitted to the Auditor-General	Prepared 1 set of Financial Statements on Provincial Revenue Fund and submitted to the Auditor-General	Prepared 1 set of Financial Statements on Provincial Revenue Fund and submitted to the Auditor-General	1 set	1 set	1 set

2.2.3 Quarterly targets for 2014/15

Performance indicator		Reporting period	Annual target 2013/14	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.	Number of Votes own revenue budgets analysed and feedback provided	Annually	12 Votes	N/A	N/A	N/A	12 Votes
2.	Number of provincial tariff registers updated	Annually	1 register	N/A	N/A		1 register
3.	Number of consolidated revenue reports compiled	Monthly	12 reports	3 reports	3 reports	3 reports	3 reports
4.	Number of Financial Statements on Provincial Revenue Fund prepared and submitted to the Auditor-General	Annually	1 set	N/A	1 set	N/A	N/A



2.3 Sub-programme: Budget and Expenditure management

2.3.1 Strategic Objective Annual Targets for 2014/15

Strategic objective		Strategic Plan Target	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
			2010/11	2011/12	2012/13 Preliminary outcome		2014/15	2015/16	2016/17
1.	Promote effective and optimal financial resource allocation-and expenditure management for provincial government	Provide support and monitor 14 Votes in terms of budget and expenditure management	Provided support and monitored 13 Votes in terms of budget and expenditure management	Provided support and monitored 13 Votes in terms of budget and expenditure management	Provided support and monitored 13 Votes in terms of budget and expenditure management	Provided support and monitored 13 votes through budget and strategic plan guides and updating votes about reforms	Provide support and monitor 13 votes through budget and strategic plan guides and updating votes about reforms	Provide support and monitor 13 votes through budget and strategic plan guides and updating votes about reforms	Provide support and monitor 13 votes through budget and strategic plan guides and updating votes about reforms

2.3.2 Performance indicators and annual targets for 2013/14

Sub-Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Number of Estimates of Provincial Revenue Expenditure documents compiled	2 Estimates of Provincial Revenue Expenditure documents	Compiled 2 Estimates of Provincial Revenue Expenditure documents	Compiled 2 Estimates of Provincial Revenue Expenditure documents	Compiled 2 Estimates of Provincial Revenue Expenditure documents	2 documents	2 documents	2 documents
2.	Number of consolidated In-Year-Monitoring reports compiled and submitted	Compiled and submitted 12 consolidated In-	Compiled and submitted 12 consolidated In-	Compiled and submitted 13 consolidated In-	Compiled and submitted 12 consolidated	12 consolidated reports	12 consolidated reports	12 consolidated reports



Sub-Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
		Year-Monitoring reports	Year-Monitoring reports	Year-Monitoring reports	In-Year-Monitoring reports			
3.	Number of consolidated non-financial reports compiled and submitted	Compiled and submitted 4 consolidated non-financial reports	Compiled and submitted 4 consolidated non-financial reports	Compiled and submitted 4 consolidated non-financial reports	Compiled and submitted 4 consolidated non-financial reports	4 consolidated reports	4 consolidated reports	4 consolidated reports

2.3.3 Quarterly targets for 2014/15

Performance indicator		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.	Number of Estimates of Provincial Revenue Expenditure documents compiled	Bi-annually	2 documents	N/A	N/A	1 Document	1 Document
2.	Number of consolidated In-Year-Monitoring reports compiled and submitted	Monthly	12 consolidated reports	3 consolidated reports	3 consolidated reports	3 consolidated reports	3 consolidated reports
3.	Number of consolidated non-financial reports compiled and submitted	Quarterly	4 consolidated reports	1 report	1 report	1 report	1 report

2.4 Sub-programme: Municipal Finance

2.4.1 Strategic Objective Annual Targets for 2014/15

Strategic objective		Strategic Plan Target	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
			2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1	Provide support and monitor municipalities	Provide support and monitor 20 municipalities	Provided support and monitored 20 municipalities	Provided support and monitored 20 municipalities	Provided support and monitored 20 municipalities	Provided support and monitored 20 municipalities	Provide support and monitor 20 municipalities	Provide support and monitor 20 municipalities	Provide support and monitor 20 municipalities on the



Strategic objective		Strategic Plan Target	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
			2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
	on the implementation of the MFMA					on the implementation of the MFMA	on the implementation of the MFMA	on the implementation of the MFMA	implementation of the MFMA

2.4.2 Performance indicators and annual targets for 2014/15

Sub-Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Number of quarterly performance reports compiled, facilitate the tabling for MEC and published in terms of legislation	Compiled, tabled and published 3 quarterly performance reports	Compiled, tabled and published 4 quarterly performance reports	Compiled, tabled and published 4 quarterly performance reports	Compiled, tabled and published 4 quarterly performance reports	4 reports	4 reports	4 reports
2.	Percentage of draft budgets analysed and feedback provided (21 out of 21)	Analysed 18 draft budgets and provided feedback	Analysed 20 draft budgets and provided feedback	Analysed 100% of draft budgets received and provided feedback	Analysed 100% of draft budgets received and provided feedback	100%	100%	100%
3.	Number of LGMTEC coordinated	N/A	8 MTEC sessions held	Coordinated 2 LGMTEC engagements	Coordinated 1 LGMTEC engagements	1 engagement		
4.	Number of municipalities assisted with data cleansing	N/A	N/A	N/A	New PI	6 municipalities	6 municipalities	6 municipalities



2.4.3 Quarterly targets for 2014/15

Performance indicator		Reporting period	Annual target 2013/14	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.	Number of quarterly performance reports compiled, facilitate the tabling and published in terms of legislation	Quarterly	4 reports	1 report	1 report	1 report	1 report
2.	Percentage of draft budgets analysed and feedback provided (21 out of 21)	Annually	100%	100%	N/A	N/A	N/A
3.	Number of LGMTEC coordinated engagements	Annually	2 engagements	N/A	N/A	N/A	1 engagement
4.	Number of municipalities assisted with data cleansing	Monthly	6 municipalities	N/A	N/A	N/A	6

2.5 Sub-programme: Infrastructure Co-ordination

2.5.1 Strategic Objective Annual Targets for 2014/2015

Strategic objective		Strategic Plan Target	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
			2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Promote Provincial Efficiency in Financial Planning and Implementation, of infrastructure in line with Infrastructure Delivery Management System (IDMS).	Provide support and monitor 7 infrastructure Departments.	Provided support and monitor 7 infrastructure Departments.	Provide support and monitored 7 infrastructure Departments.	Provided support and monitored 7 infrastructure Departments.	Provide support and monitor 7 infrastructure Departments.	Provide support and monitor 7 infrastructure Departments and 3 District Municipalities.	Provide support and monitor 7 infrastructure Departments and 3 District Municipalities.	Provide support and monitor 7 infrastructure Departments and 3 District Municipalities.



2.5.2 Performance indicators and annual targets for 2014/2015

Sub-Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Percentage of Infrastructure Reporting Model analysis reports received and feedback provided	Issued 84 Infrastructure Reporting Model analysis reports and provided feedback	Issued 71 Infrastructure Reporting Model analysis reports and provided feedback	Issued 72 Infrastructure Reporting Model analysis reports and provide feedback	Analysed 100% Infrastructure Reporting Model reports received and provided feedback.	100%	100%	100%
2.	Number of User Asset Management plan (Infrastructure plans) submitted, reviewed, and feedback provided.	Reviewed and submitted 10 User Asset Management plans (Infrastructure plans) and provided feedback	Reviewed and submitted 14 User Asset Management plans (Infrastructure plans) and provided feedback	Reviewed and submitted 14 User Asset Management plans (Infrastructure plans) and provided feedback	Review and submit 14 User Asset Management plans (Infrastructure plans) and provide feedback	6 draft and 7 final plans	6 draft and 7 final plans	6 draft and 7 final plans

2.5.3 Quarterly Targets for 2014/2015

Performance indicator		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.	Percentage of Infrastructure Reporting Model analysis reports Received and feedback provided	Monthly	100%	100 %	100 %	100 %	100 %



Performance indicator	Reporting period	Annual target 2014/15	Quarterly targets			
			1 st	2 nd	3 rd	4 th
2. Number of User Asset Management plan (Infrastructure plans) reviewed, feedback provided and submitted	Annually	6 draft and 7 final plans	6 Draft plans	N/A	N/A	7 Final plans

2.2 Reconciling Performance Targets with the Budget and MTEF

Expenditure Estimates: Programme 2: Sustainable Resource Management

Table 3.8: Summary of payments and estimates: Sustainable Resources Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Programme Support	1 429	1 385	2 141	2 232	6 268	6 268	1 746	1 843	1 941
Economic Analysis	3 807	3 245	3 339	3 445	3 375	3 375	3 721	3 962	4 172
Provincial Administration Fiscal Disc	3 161	3 818	4 361	6 039	5 037	4 627	6 137	6 355	6 692
Budget And Expenditure Manageme	9 316	7 123	7 490	8 759	8 659	8 571	9 052	9 850	10 372
Municipal Finance	11 664	15 632	15 581	20 733	20 076	19 960	21 758	22 740	23 945
Infrastructure Co-Ordination	3 310	2 337	2 653	3 908	3 808	3 508	4 532	4 803	5 058
Total payments and estimates	32 687	33 540	35 565	45 116	47 223	46 309	46 946	49 553	52 179

Economic Classification: Programme 2: Sustainable Resource Management



Table 3.9: Summary of provincial payments and estimates by economic classification: Sustainable Resources Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Current payments	30 469	33 458	35 457	44 853	44 188	43 233	43 896	46 500	48 965
Compensation of employees	23 751	26 921	28 211	33 297	32 212	31 203	36 389	38 060	40 077
Goods and services	6 718	6 537	7 246	11 556	11 976	12 030	7 507	8 440	8 887
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	1 719	–	10	–	3 035	3 035	3 000	3 000	3 159
Provinces and municipalities	–	–	–	–	3 000	3 000	3 000	3 000	3 159
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private entities	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	1 719	–	10	–	35	35	–	–	–
Payments for capital assets	499	82	98	263	–	41	50	53	56
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	249	82	98	263	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	250	–	–	–	–	41	50	53	56
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Provincial Government	32 687	33 540	35 565	45 116	47 223	46 309	46 946	49 553	52 179

Performance and expenditure trends

The programme has received an increase of 6.8 percent in 2014/15 financial year when compared to 2013/14 financial year. The increase includes 5.4 percent consumer price assumptions. The increase is also as a result of prioritisation of IDMS.



3. PROGRAMME 3: ASSETS AND LIABILITIES MANAGEMENT

The Programme is responsible for the monitoring and support of Assets-, Liabilities-, Provincial Supply Chain management, Public Private Partnerships, Transversal Systems and Information Technology Services as well as the provisioning of information technology infrastructure to votes, municipalities and public entities.

3.1 Sub-programme: Provincial Supply Chain Management (PSCM)

3.1.1 Strategic Objective Annual Targets for 2014/15

Strategic objective	Strategic Plan Target	Audited/Actual Performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Monitor and support the implementation of SCM framework	Monitor and support 12 Votes, 20 municipalities and 4 public entities in terms of Supply Chain Management	Monitored and supported 9 Votes in terms of Supply Chain Management	Monitored and supported 14 Votes, 20 municipalities and 6 public entities in terms of Supply Chain Management	Monitored and supported 13 Votes, 20 municipalities and 4 public entities in terms of Supply Chain Management	Monitored and supported 12 Votes, 6 municipalities and 4 public entities	12 Votes, 21 municipalities and 4 public entities	12 Votes, 21 municipalities and 4 public entities
2	Identification of Public Private Partnership projects	Provide support on PPP projects	N/A	Facilitated PPP awareness sessions and training	Facilitated PPP awareness sessions and training	Facilitated PPP awareness sessions and training	Identify PPP projects in votes and municipalities	Identify PPP projects in votes and municipalities

3.1.2 Programme Performance Indicators and Annual Targets for 2014/15

Programme performance indicator	Audited/Actual Performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Number of reports compiled and issued to votes, municipalities and public entities on SCM frameworks	N/A	N/A	Compiled and issued 4 reports to	4 reports	4 reports	4 reports

Programme performance indicator		Audited/Actual Performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
	and risk assessment.			votes, municipalities and public entities				
2.	Percentage of procurement plans received analysed and feedback provided.	N/A	N/A	N/A	N/A	100%	100%	100%
3.	Number of reports issued on the utilization of the e-procurement system e	1 Votes utilised the electronic procurement system	2 Votes utilised the electronic procurement system	Issued 4 reports on utilisation of the electronic procurement system	5 Votes	4 reports	4 reports	4 reports
4.	Number of SCM and Asset management practitioners from votes, public entities and municipalities enrolled in a certificate programme	25 SCM/ Asset management practitioners	25 SCM/ Asset management practitioners	25 SCM/ Asset management practitioners	Enrolled 25 SCM and Asset management practitioners	25 practitioners	25 practitioners	25 practitioners
5.	The percentage of remedial action plans received , monitored in Votes, Municipalities and public entities on FMCMM results and audit outcomes	N/A	N/A	N/A	12 Votes, 20 delegated municipalities and 4 public entities.	100% of remedial action plans received monitored	100% of remedial action plans received monitored	100% of remedial action plans received monitored
6.	Number of reports compiled on SCM – 30 day payment compliance	N/A	N/A	N/A	Compiled 4 reports	12 reports	12 reports	12 reports
7.	Number of PPP projects identified	N/A	N/A	Conducted 2 PPP awareness sessions	Conducted 2 PPP awareness sessions	2 PPP projects	2 PPP projects	2 PPP projects



3.1.3 Quarterly Targets for 2014/15

Performance indicator		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.	Number of reports compiled and issued to votes, municipalities and public entities on SCM frameworks	Quarterly	4 reports	1 report	1 report	1 report	1 report
2.	Percentage of procurement plans received, analyse and feedback provided.	Annually	100%	100%	100%	100%	100%
3.	Number of reports issued on the utilization of the e-procurement system	Quarterly	4 reports	1 report	1 report	1 report	1 report
4.	Number of SCM and Asset management practitioners from votes, public entities and municipalities enrolled in a certificate programme	Annually	25 practitioners	N/A	25 practitioners	N/A	N/A
5.	The percentage of remedial action plans received , monitored in Votes, Municipalities and public entities on FMCMM results and audit outcomes	Quarterly	100% of remedial action plans received monitored	100% of remedial action plans received in Votes and Public Entities monitored	100% of remedial action plans received in Votes and Public Entities monitored	100% of remedial action plans received in Votes and Public Entities monitored	100% of remedial action plans received in Votes and Public Entities monitored
				100% of remedial action plans in Municipalities monitored	100% of remedial action plans in Municipalities monitored	100% of remedial action plans in Municipalities monitored	100% of remedial action plans in Municipalities monitored
6.	Number of reports compiled on SCM – 30 day payment compliance	Monthly	12 reports	3 report	3 report	3 report	3 report
7.	Number of PPP projects identified	Annually	2 PPP Projects	N/A	1 PPP Project	N/A	1 PPP Project



3.2 Sub-programme: Financial Asset Management

3.2.1 Strategic Objective Annual Targets for 2014/15

Strategic objective		Strategic Plan Target	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
			2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Provide support on financial assets	Manage, Monitor and support 12 Votes in terms of provincial financial assets	Monitored and supported 14 Votes in terms of provincial financial assets	Monitored and supported 13 Votes in terms of provincial financial assets	Monitored and supported 12 Votes in terms of provincial financial assets	Monitored and supported 12 Votes	12 Votes	12 Votes	12 Votes

3.2.2 Programme Performance Indicators and Annual Targets for 2014/15

Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Percentage of transfers in line with approved appropriation	N/A	N/A	N/A	100%	100%	100%	100%
2.	Number of reports received, analysed, and feedback provided in terms of debt and cash management	N/A	N/A	New PI	Issued 8 quarterly reports	8 reports	8 reports	8 reports

3.2.3 Quarterly Targets for 2014/15

Performance indicator		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.	Percentage of transfers in line with approved appropriation	Quarterly	100%	100%	100%	100%	100%
2.	Number of reports received, analysed, and feedback provided in terms of debt and cash	Quarterly	8 reports	2 reports	2 reports	2 reports	2 reports



Performance indicator	Reporting period	Annual target 2014/15	Quarterly targets			
			1 st	2 nd	3 rd	4 th
management						

3.3 Sub-programme: Public Sector Liabilities

3.3.1 Strategic Objective Annual Targets for 2014/15

Strategic objective	Strategic Plan Target	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2017/18
1. Facilitate the management of public sector liabilities	Monitor and support 12 Votes, 20 delegated municipalities and 4 public entities in terms of public sector liabilities	Monitor and support 14 Votes in terms of public sector liabilities	Monitor and support 14 Votes and 20 municipalities in terms of public sector liabilities	Monitor and support 13 Votes, 20 municipalities and 4 public entities in terms of public sector liabilities	Monitored and supported 12 Votes	Monitor and support 12 Votes, 21 municipalities and 4 public entities	Monitor and support 12 Votes, 21 municipalities and 4 public entities	Monitor and support 12 Votes, 21 municipalities and 4 public entities

3.3.2 Programme Performance Indicators and Annual Targets for 2014/15

Programme performance indicator	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/12	2012/13		2014/15	2015/16	2017/18
1. Number of reports of votes, public entities and municipalities monitored and supported on compliance to liability management guidelines	Monitored and supported and 13 Votes, 20 municipalities and 4 public entities on compliance to liability management	Monitored and supported 12 Votes on compliance to liability management guidelines	Issued 12 reports of votes, public entities and municipalities	48 reports	48 reports	48 reports	48 reports



Programme performance indicator		Audited/ Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2017/18
		guidelines						
2.	The percentage of remedial action plans received , monitored in Votes, Municipalities and public entities on FMCMM results and audit outcomes	N/A	N/A	N/A	12 Votes, 20 delegated municipalities and 4 public entities	100% of remedial actions on audit and FMCMM outcomes monitored.	100% of remedial actions on audit and FMCMM outcomes monitored.	100% of remedial actions on audit and FMCMM outcomes monitored.

3.3.3 Quarterly Targets for 2014/15

Performance indicator		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.	Number of reports on compliance to liability management guidelines	Quarterly	48 reports:	12 reports on votes	10 reports on municipalities and 2 reports of public entities	12 reports on votes	10 reports on municipalities and 2 reports of public entities
2.	The percentage of remedial action plans received , monitored in Votes, Municipalities and public entities on FMCMM results and audit outcomes	Quarterly	100% of remedial actions on audit outcomes monitored.	100% of remedial actions on audit outcomes monitored.	N/A	100% of remedial actions on audit outcomes monitored.	100% of remedial actions on audit outcomes monitored.
			100% of remedial actions on FMCMM monitored.	100% of remedial actions on FMCMM monitored.	100% of remedial actions on FMCMM monitored.	100% of remedial actions on FMCMM monitored.	N/A



3.4 Sub-programme: Physical Asset Management

3.4.1 Strategic Objective Annual Targets for 2014/15

Strategic objective		Strategic Plan Target	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
			2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Monitor and support the management of provincial physical assets	Monitor and support 12 Votes, 20 delegated municipalities and 4 public entities in terms of asset management	Monitored and supported 14 Votes, 20 delegated municipalities and 6 public entities in terms of asset management	Monitored and supported 14 Votes, 20 delegated municipalities and 6 public entities in terms of asset management	Monitored and supported 13 Votes, 20 delegated municipalities and 4 public entities in terms of asset management	Monitored and supported 12 Votes, 20 delegated municipalities and 4 public entities	12 Votes, 21 municipalities and 4 public entities	12 Votes, 21 municipalities and 4 public entities	12 Votes, 21 municipalities and 4 public entities

3.4.2 Programme Performance Indicators and Annual Targets for 2014/15

Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Number of Votes, Municipalities and public entities monitored on asset management governance	N/A	N/A	N/A	N/A	12 Votes, 21 municipalities and 4 public entities	12 Votes, 21 municipalities and 4 public entities	12 Votes, 21 municipalities and 4 public entities

3.4.3 Quarterly Targets for 2014/15

Performance indicator		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.	Number of Votes, Municipalities and public entities monitored on asset management governance	Quarterly	12 Votes, 8 delegated municipalities and 4 public entities	12 Votes and 4 Public Entities	12 Votes and 4 Public Entities	12 Votes and 4 Public Entities	12 Votes and 4 Public Entities



Performance indicator	Reporting period	Annual target 2014/15	Quarterly targets			
			1 st	2 nd	3 rd	4 th
			13 Municipalities	21 Municipalities	21 Municipalities	21 Municipalities

3.5 Sub-programme: Interlinked Financial Systems

3.5.1 Strategic Objective Annual Targets for 2014/15

Strategic objective		Strategic Plan Target	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
			2010/11	2011/12	2012/13		2014/15	2015/16	2017/18
1.	Support votes on the utilisation of financial systems	Improve operational efficiency in 12 votes	Improved operational efficiency in 14 votes	Improved operational efficiency in 14 votes	Improved operational efficiency in 13 votes	Improved operational efficiency in 12 votes	12 votes supported	12 votes supported	12 votes supported

3.5.2 Programme Performance Indicators and Annual Targets for 2014/15

Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2017/18
1.	Number of reports compiled and issued on Votes provided with business support on financial systems	N/A	N/A	Compiled and issued 4 reports	4 reports	4 reports	4 reports	4 reports
2.	Number of training sessions conducted on financial systems	N/A	N/A	Conducted 65 training sessions	65 training sessions	65 training sessions	65 training sessions	65 training sessions
3.	Number of Votes monitored on remedial action plans pertaining financial systems on FMCMM results and	N/A	N/A	New PI	12 Votes	12 Votes	12 Votes	12 Votes



Programme performance indicator	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/12	2012/13		2014/15	2015/16	2017/18
audit outcomes							

3.5.3 Quarterly Targets for 2014/15

Performance indicator		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.	Number of reports compiled and issued on Votes provided with business support on financial systems	Quarterly	4 reports	1 report	1 report	1 report	1 report
2.	Number of training sessions conducted on financial systems	Monthly	65 training sessions	19 training sessions	23 training sessions	10 training sessions	13 training sessions
3.	Number of Votes monitored on remedial action plans pertaining financial systems on FMCMM results and audit outcomes	Quarterly	12 Votes	Monitor 12 Votes	Monitor 12 Votes	Monitor 12 Votes	Monitor 12 Votes

3.6 Sub-programme: Information Technology

3.6.1 Objective Annual Targets for 2014/15

Strategic objective		Strategic Plan Target	Audited/ Actual performance			Estimated performance 2013/14	Medium-term targets		
			2010/11	2011/12	2012/13		2014/15	2015/16	2017/18
1.	Provide Information Communication Technology (ICT) services to votes	Provide ICT services to improve operational efficiency in 12 votes	Provided ICT services to improve operational efficiency in 14 votes	Provided ICT services to improve operational efficiency in 14 votes	Provided ICT services to improve operational efficiency in 13 votes	Provided ICT services to-12 votes	Provide ICT services to-12 votes	Provide ICT services to-12 votes	Provide ICT services to-12 votes



3.6.2 Programme Performance Indicators and Annual Targets for 2014/15

Programme performance indicator		Audited/ Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2017/18
1.	Percentage Up-time of ICT Network infrastructure	Maintained 98% Up-time of ICT Network infrastructure	Maintained 98% Up-time of ICT Network infrastructure	Maintained 98% Up-time of ICT Network infrastructure	Maintained 98% Up-time	95%	95%	95%
2.	Percentage of calls responded to within 8 working hours	Responded to ICT End-users within 24 hours	Responded to ICT End-users within 24 hours	Responded to ICT End-users within 24 hours	Responded to ICT End-users within 24 hours	100%	100%	100%
3.	Number of votes and municipalities supported on IT Governance Framework (FMCMM IT Audit outcomes, IT Risk assessment)	N/A	N/A	N/A	N/A	12 Votes and 20 delegated municipalities	12 Votes and 20 delegated municipalities	12 Votes and 20 delegated municipalities

3.6.3 Quarterly Targets for 2014/15

Performance indicator		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.	Percentage of Up-time of ICT Network infrastructure	Monthly	95%	95%	95%	95%	95%
2.	Percentage of calls responded to within 8 working hours	Monthly	100%	100%	100%	100%	100%
3.	Number of votes and municipalities supported on IT Governance Framework (FMCMM IT Audit outcomes, IT Risk assessment)	Quarterly	12 Votes and 20 delegated municipalities	Facilitate the completion of the action plans for 12 Votes and 20 delegated municipalities	Monitor 12 Votes and 20 delegated municipalities	Perform compliance assessments in 12 Votes and 20 delegated municipalities	Monitor 12 Votes and 20 delegated municipalities



3.7 Reconciling Performance Targets with the Budget and MTEF

Expenditure Estimates: Programme 3: Assets and Liabilities Management

Table 3.10: Summary of payments and estimates: Asset And Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Programme Support	1 446	1 627	1 818	2 690	2 690	2 690	1 666	1 824	1 921
Provincial Supply Chain Manageme	7 722	13 139	14 038	16 285	16 085	15 945	16 960	17 866	18 813
Financial Assets Management	1 527	1 743	1 841	2 500	2 520	2 520	3 003	3 142	3 309
Public Sector Liabilities	2 091	2 301	2 518	2 776	3 603	3 423	4 024	4 269	4 495
Physical Assets Management	3 548	4 285	4 264	4 689	4 689	4 629	5 014	5 040	5 307
Interlinked Financial Systems	7 597	7 995	9 599	12 987	11 940	11 820	12 444	13 516	14 232
InformationTechnology	61 109	63 539	73 539	68 477	68 477	68 177	70 679	70 120	76 269
Total payments and estimates	85 040	94 629	107 617	110 404	110 004	109 204	113 790	115 777	124 346

Economic classification: Programme 3: Assets and Liabilities



Table 3.11: Summary of provincial payments and estimates by economic classification: Asset And Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Current payments	79 818	92 003	103 356	107 558	107 100	106 311	111 573	113 216	121 649
Compensation of employees	24 887	38 779	41 356	45 898	46 493	45 724	50 388	53 722	56 688
Goods and services	54 931	53 224	62 000	61 660	60 607	60 587	61 185	59 494	64 961
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	—	157	16	140	148	148	—	—	—
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private entities	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	—	157	16	140	148	148	—	—	—
Payments for capital assets	5 222	2 469	4 243	2 706	2 756	2 745	2 217	2 561	2 697
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	4 943	2 469	2 690	2 506	2 556	2 545	2 217	2 561	2 697
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	279	—	1 553	200	200	200	—	—	—
Payments for financial assets	—	—	2	—	—	—	—	—	—
Total economic classification: Provincial Government	85 040	94 629	107 617	110 404	110 004	109 204	113 790	115 777	124 346

Performance and expenditure trends

The programme has received an 8.6 percent increase in its total budget for 2014/15 financial year when compared to 2013/14 financial year. The increase is mainly on goods and services as result of prioritisation of Asset Management in Municipalities and GRAP training.



4. PROGRAMME 4: FINANCIAL GOVERNANCE

This Programme serves to facilitate, monitor, support and provides professional advice to ensure good governance in the Province.

4.1 Sub-programme: Accounting Services

4.1.1 Strategic Objective Annual Targets for 2014/15

Strategic objective		Strategic plan target	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
			2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Provide support and monitor public sector institutions in terms of accounting standards and legislation	Train, analyse and review 12 Votes, 20 municipalities and 4 public entities in terms of accounting standards, financial statements and legislations	Provided support and monitored 13 Votes, 20 municipalities and 4 public entities in terms of accounting standards and legislation	Provided support and monitored 12 Votes, 20 municipalities and 4 public entities in terms of accounting standards and legislation	Supported, trained, analysed and reviewed 12 Votes, 20 municipalities and 4 public entities	Support, train, analyse and review 12 Votes, 20 municipalities and 4 public entities	12 Votes, 21 municipalities and 4 public entities	12 Votes, 21 municipalities and 4 public entities	12 Votes, 21 municipalities and 4 public entities
2	Promote accountability in public sector institutions through substantive reflection of financial activities	Compile 1 set of consolidated financial statements for votes and public entities	Compiled 2 sets and tabled 1 set of consolidated financial statements	Compiled 2 sets and tabled 1 set of consolidated financial statements	Compiled 1 set of consolidated financial statements	Compile 1 set of consolidated financial statements	1 set of consolidated financial statements for votes and public entities	1 set of consolidated financial statements for votes and public entities	1 set of consolidated financial statements for votes and public entities



4.1.2 Programme Performance Indicators and Annual Targets for 2014/15

Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Number of Votes, municipalities and public entities supported in preparation of financial statements	Supported 13 Votes , 18 municipalities and 4 public entities to comply with disclosure requirements	Supported 12 Votes, 20 municipalities and 4 public entities with regards to preparation of Annual Financial Statements (AFS)	Supported 12 Votes, 20 municipalities and 4 public entities with regards to preparation of Annual Financial Statements (AFS)	12 Votes, 20 municipalities and 4 public entities	12 Votes, 21 municipalities and 4 public entities	12 Votes, 21 municipalities and 4 public entities	12 Votes, 21 municipalities and 4 public entities
2.	Number of Votes trial balances analysed and feedback provided	Arranged 51 trial balance meetings	48 Trial balances monitored in Departments	Analysed and commented on 12 Votes Trial Balances	12 Votes and 10 Municipalities	12 Votes	12 Votes	12 Votes
3.	Number of Financial Statements (FS) received and reviewed for Votes and municipalities	N/A	N/A	N/A	N/A	12 Financial Statements for Votes and 21 Financial Statements for Municipalities	12 Financial Statements for Votes and 21 Financial Statements for Municipalities	12 Financial Statements for Votes and 21 Financial Statements for Municipalities
4.	Number of consolidated annual financial statements compiled for votes and public entities	Compiled 2 sets and tabled 1 set of consolidated financial statements	Compiled 2 sets and tabled 1 set of consolidated financial statements	Compiled 1 sets and tabled 1 set of consolidated financial statements	1 set	1 set	1 set	1 set



4.1.3 Quarterly Targets for 2014/15

Performance indicator		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.	Number of Votes, municipalities and public entities supported in preparation of financial statements	Quarterly	12 Votes, 20 municipalities and 4 public entities	12 Votes and 4 public entities	21 municipalities	21 municipalities	12 Votes and 4 public entities
2..	Number of Votes trial balances analysed and feedback provided	Quarterly	12 Votes' trial balances		12 departments' trial balances	N/A	12 departments' trial balances
3.	Number of Financial Statements (FS) received and reviewed for Votes and Municipalities	Quarterly	12 Financial Statements for Votes and 21 Financial Statements for Municipalities	9 Financial Statements for Votes	11 Financial Statements for Municipalities	3 Financial Statements for Votes	10 Financial Statements for Municipalities
4.	Number of consolidated annual financial statements compiled for votes and public entities	Annually	1 set	N/A	N/A	1 set of consolidated annual financial statements	N/A

4.2 Sub-programme: Norms and Standards

4.2.1 Strategic Objective Annual Targets for 2014/15

Strategic objective		Strategic plan target	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
			2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Improve the systems of internal controls in public sector institutions	Completion of the FMCMM by 12 Votes and 4 public entities	Identified and analysed high risk areas and monitored 14 Votes, 20 municipalities and 6 public	Identified and analysed high risk areas and monitored 12 Votes, 17 municipalities and 2 public	Identified, analysed and monitored high risk areas in 12 Votes, 12 municipalities and 4 public	Assess and monitor the implementation of Action Plans to address FMCMM and	Facilitate the completion of FMCMM in 12 Votes and 4 public entities and issue 2 analysis reports	Facilitate the completion of FMCMM in 12 Votes and 4 public entities and issue 2 analysis reports	Facilitate the completion of FMCMM in 12 Votes and 4 public entities and issue 2 analysis reports



Strategic objective	Strategic plan target	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
		entities	entities	entities	audit outcomes in 12 Votes, 20 municipalities and 4 public entities			
	2 frameworks for action plans to address FMCMM results (Votes and Public Entities)	N/A	N/A	N/A	N/A	Develop and issue 2 frameworks for action plans to address FMCMM results (Votes and Public Entities)	Develop and issue 2 frameworks for action plans to address FMCMM results (Votes and Public Entities)	Develop and issue 2 frameworks for action plans to address FMCMM results (Votes and Public Entities)
	3 frameworks for action plans to address audit findings (Votes, municipalities and public entities)	Developed and issued 3 frameworks and strategies and monitored 14 Votes, 20 municipalities and 6 public entities	Developed and issued 3 frameworks and strategies and monitored 14 Votes, 20 municipalities and 6 public entities	Developed and issued 3 frameworks and strategies and monitored 12 Votes, 20 municipalities and 4 public entities	N/A	Develop and issue 3 frameworks for action plans to address audit findings (Votes, Municipalities and Public Entities)	Develop and issue 3 frameworks for action plans to address audit findings (Votes, Municipalities and Public Entities)	Develop and issue 3 frameworks for action plans to address audit findings (Votes, Municipalities and Public Entities)
	Monitor implementation of Generic Good Practice Guidelines for filing and storage of documents	N/A	N/A	N/A	N/A	Monitor implementation of Generic Good Practice Guidelines for filing and storage of documents in 21 municipalities	Monitor implementation of Generic Good Practice Guidelines for filing and storage of documents in 21 municipalities	Monitor implementation of Generic Good Practice Guidelines for filing and storage of documents in 21 municipalities



Strategic objective	Strategic plan target	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
	Monitor fleet management in respect of the qualification criteria and adherence to Transport Policy.	N/A	N/A	N/A	N/A	Monitor fleet management 12 Votes in respect of the qualification criteria and adherence to Transport Policy.	Monitor fleet management 12 Votes in respect of the qualification criteria and adherence to Transport Policy.	Monitor fleet management 12 Votes in respect of the qualification criteria and adherence to Transport Policy.

4.2.2 Programme Performance Indicators and Annual Targets for 2014/15

Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Number of Votes and Public Entities completing the FMCMM	Monitored and assessed 13 Votes, 20 municipalities and 4 public entities on High Risk areas identified	Monitored and assessed 12 Votes, 20 municipalities and 4 public entities on High Risk areas in terms of the FMCMM results	Assessed and monitored the implementation of Action Plans to address High Risk areas in 12 Votes, 12 municipalities and 4 public entities	12 Votes, 20 municipalities and 4 public entities	12 Votes and 4 public entities	12 Votes and 4 public entities	12 Votes and 4 public entities
2.	Number of FMCMM analysis reports issued	N/A	N/A	N/A	N/A	2 Reports	2 Reports	2 Reports
3.	Number of action plan frameworks developed, populated and issued for the FMCMM results	N/A	N/A	N/A	N/A	2 Frameworks	2 Frameworks	2 Frameworks



Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
4.	Number of action plan frameworks for audit findings developed, populated and issued	N/A	N/A	N/A	N/A	3 Frameworks	3 Frameworks	3 Frameworks
5.	Number of municipalities monitored on the implementation of the Generic Good Practice Guidelines for filing and storage of documents	N/A	N/A	N/A	N/A	21 Municipalities	21 Municipalities	21 Municipalities
6.	Number of Votes monitor on fleet management in respect of the qualification criteria and adherence to Transport Policy.	N/A	N/A	N/A	N/A	12 Votes	12 Votes	12 Votes

4.2.3 Quarterly Targets for 2014/15

Performance indicator		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.	Number of Votes and Public Entities completing the FMCMM	Monthly	12 Votes and 4 public entities	N/A	N/A	N/A	Completion of FMCMM facilitated in 12 Votes and 4 public entities
2.	Number of FMCMM analysis reports issued	Monthly	2 Reports	Analyse FMCMM results of 12 votes and 4 public entities	N/A	N/A	N/A



Performance indicator		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
				Issue reports			
3.	Number of action plan frameworks developed, populated and issued for the FMCMM results	Monthly	2 Frameworks	Develop action plan framework Populate with FMCMM results Issue frameworks to Programmes in the Department	N/A	N/A	N/A
4.	Number of action plan frameworks for audit findings developed, populated and issued	Monthly	3 Frameworks	Develop and issue 2 action plan frameworks for audit findings (Votes and public entities)	<ul style="list-style-type: none">Populate frameworks with audit findingsIssue frameworks to Programmes in the Department	N/A	N/A
		Monthly	1 Framework	N/A	Develop and issue 1 action plan framework for audit findings (Municipalities)	<ul style="list-style-type: none">Populate frameworks with audit findingsIssue frameworks to Programmes in the Department	N/A
5.	Number of municipalities monitored on the implementation of the Generic Good Practice Guidelines for filing and storage of documents	Monthly	21 Municipalities	N/A	7 Municipalities monitored	7 Municipalities monitored	7 Municipalities monitored
6.	Number of Votes monitor on fleet management in respect of the qualification criteria and adherence to Transport Policy.	Quarterly	12 Votes	3 Votes	3 Votes	3 Votes	3 Votes



4.3 Sub-Programme: Risk Management

4.3.1 Strategic Objective Annual Targets for 2014/15

Strategic objective		Strategic plan target	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
			2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Facilitate effective implementation of risk management processes	Provide guidance and support to 12 Votes, 20 municipalities and 4 public entities on Enterprise Risk Management Processes	Provided guidance and support to 12 Votes on Risk Management Processes	Provided guidance and support to 14 Votes, 20 municipalities and 6 public entities on Risk Management Processes	Provided guidance and support to 13 Votes, 20 municipalities and 4 public entities on Risk Management Processes	Provide guidance and support to 12 Votes, 20 municipalities and 4 public entities on Risk Management Processes	Provide guidance and support to 12 Votes 21 municipalities and 4 public entities on Enterprise Risk Management Processes	Provide guidance and support to 12 Votes, 21 municipalities and 4 public entities on Enterprise Risk Management Processes	Provide guidance and support to 12 Votes, 21 municipalities and 4 public entities on Enterprise Risk Management Processes

4.3.2 Programme Performance Indicators and Annual Targets for 2014/15

Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Number of Enterprise Risk Management (ERM) frameworks developed, reviewed, issued and implementation monitored	Reviewed and rolled-out 1 Enterprise Risk Management (ERM) framework	Reviewed, updated and issue 1 Enterprise Risk Management (ERM) framework	Reviewed, updated and issued 1 Enterprise Risk Management (ERM) framework	1 Enterprise Risk Management (ERM) Framework in 4 Departments, 2 Public entities and 6 Municipalities.	1 Enterprise Risk Management (ERM) Framework reviewed and issued.	1 Enterprise Risk Management (ERM) Framework reviewed and issued.	1 Enterprise Risk Management (ERM) Framework reviewed and issued.



Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
2.	Number of Reports issued on monitoring implementation of the Provincial Risk management framework/ methodology (1) and guideline (1) on Risk management processes	N/A	N/A	N/A	N/A	12 reports issued for Departments, 4 for Public entities and 21 for Municipalities	12 reports issued for Departments, 4for Public entities and 21for Municipalities	12 reports issued for Departments, 4for Public entities and 21 for Municipalities
3.	Number of Guidelines on Risk Management processes developed reviewed and issued	Developed and rolled-out 1 Guideline on Risk Assessment	Reviewed, updated and issued 1 Guideline on Risk Assessment	Developed and issued 1 Guideline on Fraud Risk Management	1 Guideline	1 Guideline reviewed and issued	1 Guideline reviewed and issued	1 Guideline reviewed and issued
4.	Number of risk management awareness and assessment sessions conducted	Conducted 8 Risk awareness/ assessment sessions in municipalities	Conducted 9 Risk awareness/ assessment sessions in municipalities	Conducted 6 Risk awareness/ assessment sessions in municipalities	6 sessions	21 Risk Assessments	21 Risk Assessments	21 Risk Assessments
5.	Number of votes and public entities assessed and monitored on effective implementation of enterprise risk management	Assessed 2 Departments on effective implementation of risk management	Assessed 3 Departments on effective implementation of risk management	Assessed 4 Departments on effective implementation of enterprise risk management	4 Votes	N/A	N/A	N/A



Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
				Assess 2 Public entities on effective implementation of enterprise risk management	2 Public entities	N/A	N/A	N/A
6.	Number of Strategic Support Plans issued on effective implementation of Risk management	N/A	N/A	N/A	N/A	Strategic Support Plans: Departments: 12	Strategic Support Plans: Departments: 12	Strategic Support Plans: Departments: 12

4.3.3 Quarterly Targets for 2014/15

Performance indicator		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.	Number of Enterprise Risk Management (ERM) frameworks developed, reviewed, issued and implementation monitored	Monthly	1 Enterprise Risk Management (ERM) Framework in 12 Departments, 4 Public entities and 21 Municipalities	Review and update 1 Provincial Enterprise Risk management Framework	Issue 1 Provincial Enterprise Risk management Framework	N/A	N/A



Performance indicator		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
2.	Number of Reports issued on monitoring implementation of the Provincial Risk management framework/ methodology (1) and guideline (1) on Risk management processes	Monthly	12 reports issued for Departments, 4 for Public entities and 21 for Municipalities	2 reports issued for Departments and 1 for Public entities	4 reports issued for Departments, 2 for Public entities and 5 for Municipalities	2 reports issued for Departments, 1 for Public entities and 1 for Municipalities	4 reports issued for Departments and 4 for Municipalities
3.	Number of Guidelines on Risk Management processes developed reviewed and issued	Monthly	1 Guideline	Review and update 1 Provincial Guideline on Risk management processes	Issue 1 Provincial Guideline on Risk management processes	N/A	N/A
5.	Number of risk management awareness and assessment sessions conducted	Monthly	21 Risk Assessment	4 sessions	10 Risk Assessment	5 Risk Assessment	N/A
6.	Number of Strategic Support Plans issued on effective implementation of Risk management	Monthly	Strategic Support Plans: Departments: 12	N/A	Develop Strategic Support Plans: Departments: 6	Develop Strategic Support Plans: Departments: 4	Develop Strategic Support Plans: Departments: 2



4.4 Sub-Programme: Provincial Internal Audit

4.4.1 Strategic Objective Annual Targets for 2014/15

Strategic objective	Strategic plan target	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Improve the effectiveness of Internal Audit processes	Provide guidance and support to 12 Votes, 20 municipalities and 4 public entities on Internal Audit processes	Provided guidance and support to 14 Votes, 20 municipalities and 6 public entities on Internal Audit processes	Provided guidance and supported to 13 Votes, 20 municipalities and 4 public entities on Internal Audit processes	Provided guidance and support to 12 Votes, 20 municipalities and 4 public entities on Internal Audit processes	12 Votes, 21 municipalities and 4 public entities	12 Votes, 21 municipalities and 4 public entities	12 Votes, 21 municipalities and 4 public entities

4.4.2 Programme Performance Indicators and Annual Targets for 2014/15

Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
1.	Percentage of feedback reports issued on Internal audit plans received	Assessed 12 internal audit plans for Votes, 16 internal audit plans for municipalities and 04 internal audit plans for public entities	Assessed 100% of Internal audit plans submitted by Votes, Municipalities and public entities	Assess 100% of Internal audit plans submitted by Votes, Municipalities and Public Entities	100% plans submitted	100% feedback reports	100% feedback reports	100% feedback reports
2.	Number of feedback reports issued in terms of the functioning of Audit Committee	N/A	N/A	N/A	N/A	Votes: 12 Municipalities: 21 Public Entities: 4	Votes: 12 Municipalities: 21 Public Entities: 4	Votes: 12 Municipalities: 21 Public Entities: 4



Programme performance indicator		Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
3.	Number of reports issued on readiness of Quality Assurance Review	N/A	N/A	N/A	N/A	4 reports	4 reports	4 reports

4.4.3 Quarterly Targets for 2014/15

Performance indicator		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.	Percentage of feedback reports issued on Internal audit plans received	Bi-annually	100% feedback reports	100% feedback reports: Municipalities	N/A	N/A	100% feedback reports: Votes and Public Entities
2.	Number of feedback reports issued in terms of the functioning of Audit Committee	Monthly	Feedback reports issued: Votes: 12 Municipalities: 21 Public Entities: 4	Feedback reports issued: Votes : 2 Municipalities: 5	Feedback reports issued: Votes : 4 Municipalities: 5 Public Entities: 2	Feedback reports issued : Votes : 3 Municipalities: 5	Feedback reports issued: Votes : 3 Municipalities: 6 Public Entities: 1
3.	Number of reports issued on readiness of Quality Assurance Review	Bi-annually	4 reports	N/A	2 Reports	1 Report	1 Report



4.3 Reconciling Performance Targets with the Budget and MTEF

Expenditure Estimates: Programme 4: Financial Governance

Table 3.12: Summary of payments and estimates: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Programme Support	1 808	5 817	4 993	7 224	6 476	6 476	3 953	5 115	5 386
Accounting Services	5 137	3 838	3 659	4 961	5 369	5 189	5 045	5 485	5 776
Norms And Standards	6 080	12 599	18 212	19 202	16 110	16 030	14 619	16 362	17 229
Risk Management	1 070	1 481	1 289	1 511	1 391	1 302	1 858	1 966	2 070
Provincial Internal Audit	1 684	1 912	1 981	1 960	1 960	1 960	2 039	2 498	2 630
Total payments and estimates	15 779	25 647	30 134	34 858	31 306	30 957	27 514	31 426	33 092



Economic classification: Programme 4: Financial Governance

Table 3.13: Summary of provincial payments and estimates by economic classification: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2013/14	Revised estimate	Medium-term estimates		
	2010/11	2011/12	2012/13				2014/15	2015/16	2016/17
Current payments	15 158	25 647	29 033	34 858	31 196	30 852	27 514	29 696	31 270
Compensation of employees	11 307	15 098	15 533	17 246	16 626	16 283	18 642	20 583	21 674
Goods and services	3 851	10 549	13 500	17 612	14 570	14 569	8 872	9 113	9 596
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	—	—	14	—	—	—	—	—	—
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private entities	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	—	—	14	—	—	—	—	—	—
Payments for capital assets	621	—	1 087	—	110	105	—	1 730	1 822
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	621	—	1 087	—	110	105	—	1 730	1 822
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 4	15 779	25 647	30 134	34 858	31 306	30 957	27 514	31 426	33 092

Performance and expenditure trends

The overall allocation to Programme 4 has received an increase of 5.7 per cent for 2014/2015 financial year when compared to 2013/2014 financial year.



ANNUAL PERFORMANCE PLAN 2014/15

2014/15

2014/15

2014/15

PART C:

LINKS TO OTHER PLANS

2014/15

2014/15



LINKS TO THE LONG-TERM INFRASTRUCTURE AND OTHER CAPITAL PLANS

The Department does not have long term projects to be implemented during the 2013/14 fiscal period. There are also no long-term infrastructure plan and other capital plans that outline the infrastructure investment needs.

CONDITIONAL GRANTS

The Department does not have any conditional grants.

PUBLIC ENTITIES

The Department does not have any public entities for which it is responsible.

PUBLIC-PRIVATE PARTNERSHIPS (PPP)

No PPP is managed by the Department currently.

LINKS TO OTHER DEPARTMENTS

The Department of Finance has a shared responsibility with the Department of Cooperative Governance and Traditional Affairs (CoGTA) to provide support to municipalities in terms of Municipal Finance Management Act (MFMA). In order to ensure a coordinated implementation of this responsibility, a MOU has been signed.

The Department shares responsibility with the Office of the Premier on monitoring and evaluation of provincial department's performance, where Office of the Premier focuses on non-financial performance and Department of Finance on financial performance of provincial departments and municipalities



ANNUAL PERFORMANCE PLAN 2014/15

2014/15

2014/15

2014/15

2014/15

ANNEXURES



ANNEXURE D

VISION

A dynamic Department leading in service excellence

MISSION

The equitable allocation and optimal utilisation of provincial resources to ensure a quality and better life for all through:

- Quality financial advice and support to Departments, public entities and municipalities;
- Efficient financial management and fiscal discipline, and
- Effective monitoring of resource utilisation.

VALUES

We commit ourselves to the following core values:

- *Batho Pele* and *Ubuntu* principles.
- **Dedication:** To perform our tasks in a dedicated manner to ensure accelerated and quality service delivery.
- **Excellence:** To perform our responsibilities with professional excellence.
- **Integrity:** To conduct business in a consistent, objective, honest, fair, just and trustworthy manner.
- **Accountability:** To be accountable in the performance of our duties.



STRATEGIC GOALS

Strategic Goal 1	Administrative Support Services
Goal Statement:	Provide prompt, continuous, effective and efficient administrative support to all line functions in the Department.
Justification:	Achieving sustained benefit across the Department by achieving goals and improving service delivery in terms of Departmental policies.
Links:	MTSF Priority 10: Building a developmental state including improvement of public services and strengthening democratic institutions. Compliance with legislative frameworks.

Strategic Goal 2	Maintain fiscal discipline in the province
Goal Statement:	Provide quality advice and support on Provincial and Municipal Fiscal policy, Budget and expenditure management and economic impact of provincial public policy and expenditure and Infrastructure Coordination.
Justification:	To ensure that there is service delivery in the province through efficient resources allocation and sound financial management practices.
Links:	Sustainable resource management (PGDS, PFMA, MFMA and MTSF)

Strategic Goal 3	Asset and Liabilities support
Goal Statement:	Monitor and support the implementation of Transversal Systems, Information Technology Services, Assets, Liabilities, Public Private Partnerships and Provincial Supply Chain management to Departments, public entities and municipalities, to reach full PFMA compliance in the next five years.
Justification:	To ensure Departments, public entities and municipalities comply with PFMA, MFMA and relevant legislations to support service delivery.
Links:	Strengthening performance and management of public resources in provincial Departments, public entities and municipalities. (PFMA, MFMA & other relevant legislations)

Strategic Goal 4	Efficient and effective financial and corporate governance.
Goal Statement:	Ensure efficient and effective financial and corporate governance in the province in line with legislation by 2014.
Justification:	Improved compliance to prescribed frameworks and legislation by Departments, public entities and municipalities
Links:	Improved internal control frameworks Increased capacity and capability Improved financial management capability maturity level



ANNEXURE E: TECHNICAL INDICATOR DESCRIPTION PER PROGRAMME

Programme 1: Administration

Sub-programme: MEC's Office

TECHNICAL INDICATOR 1.1

Indicator title	Provide policy and political directives in order to achieve provincial objectives
Short definition	Provide policy and political directives in terms of Treasury functions
Purpose/importance	To determine Provincial priorities and resource allocation
Policy linked to	PFMA, MFMA
Source/collection of data	Information on resource needs as submitted by Provincial Departments, direction as derived from both SOPA and SONA and other legislative prescripts.
Means of verification	Reports tabled, Budgets on website of Department
Method of calculation	Table Provincial and Departmental Budgets and policy Statements
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative - for the year
Reporting cycle	Quarterly
New indicator	No
Desired performance	Provincial resource needs met in line with Provincial priorities.
Indicator responsibility	Executive Authority

TECHNICAL INDICATOR 1.2

Indicator title	Number of Annual Reports tabled
Short definition	Annual report give an account of Department performance over a period of twelve months
Purpose/importance	To give an account of all actual output of the Department in relation to its plans
Policy linked to	PFMA
Source/collection of data	Annual Report
Means of verification	Reports tabled at Legislature
Method of calculation	Number of Annual Reports
Data limitations	Non-compliance to submission deadline of reports and of portfolio of evidence.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Give an account to oversight bodies and public about the performance of the Department against its mandate
Indicator responsibility	Senior Manager



TECHNICAL INDICATOR 1.3	
Indicator title	Number of Appropriation Bills tabled
Short definition	Estimates of Provincial Revenue and Expenditure document compiled and published
Purpose/importance	Publish provincial budget information to stakeholders
Policy linked to	PFMA
Source/collection of data	Budget submissions from votes
Means of verification	Bills tabled at Legislature
Method of calculation	Number of Appropriation bills tabled
Data limitations	Quality of budget submission from departments
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Yearly
New indicator	No
Desired performance	Quality and informative documents compiled and published
Indicator responsibility	Senior Manager

TECHNICAL INDICATOR 1.4	
Indicator title	Number of Budget policy statements tabled
Short definition	Outline of Provincial and Departmental achievements and priorities in line with allocated budget
Purpose/importance	To provide financial resource to execute provincial and Departmental priorities
Policy linked to	PFMA
Source/collection of data	Policy and Budget Statements
Means of verification	Statements tabled in Legislature
Method of calculation	Number of Budget Policy Statements tabled
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative - for the year
Reporting cycle	Annually
New indicator	No
Desired performance	Improved service delivery and better life for the people of Mpumalanga Province
Indicator responsibility	Senior Manager

Sub-programme: HOD's Office

TECHNICAL INDICATOR 1.5	
Indicator title	Translate policies and priorities into strategies for effective service delivery
Short definition	Manage, monitor and control performance to ensure implementation of policies and priorities
Purpose/importance	To ensure performance within policy directives and ensure that strategies are effectively implemented in order to ensure service delivery.
Policy linked to	PFMA
Source/collection of data	Legislative prescripts, SONA and SOPA and policy directives
Means of verification	Reports submitted to Executive Authority
Method of calculation	Number of reports issued
Data limitations	None
Type of indicator	Output



Calculation type	None cumulative for the year
Reporting cycle	Monthly
New indicator	No
Desired performance	Strategies implemented and thus ensuring service delivery.
Indicator responsibility	Accounting Officer

TECHNICAL INDICATOR 1.6	
Indicator title	Number of performance reports submitted
Short definition	Compilation of performance reports
Purpose/importance	Monitor compliance with PFMA
Policy linked to	PFMA
Source/collection of data	Copy of Quarterly reports
Means of verification	Reports submitted to Executive Authority
Method of calculation	Number of reports issued
Data limitations	Non-compliance to submission deadline of reports and of portfolio of evidence.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Give an account to oversight bodies and public about the performance of the Department against its mandate
Indicator responsibility	Accounting Officer

TECHNICAL INDICATOR 1.7	
Indicator title	Number of annual reports submitted
Short definition	Annual report give an account of Department performance over a period of twelve months
Purpose/importance	To give an account of all actual output of the Department in relation to its plans
Policy linked to	PFMA
Source/collection of data	Copy of the Annual Report
Means of verification	Annual Report tabled
Method of calculation	Reports submitted to Executive Authority and NT
Data limitations	Non-compliance to submission deadline of reports and of portfolio of evidence.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Give an account to oversight bodies and public about the performance of the Department against its mandate
Indicator responsibility	Accounting Officer

TECHNICAL INDICATOR 1.8	
Indicator title	Number of Annual Performance plans submitted
Short definition	The Annual Performance Plan is the document that illustrates the planned performance target and budget for the next three years as well quarterly target on the current year.
Purpose/importance	To give planning for Departmental priorities and allocation of related resources
Policy linked to	PFMA
Source/collection of data	Copy of the final Annual Performance Plan



Means of verification	Reports submitted to Executive Authority and NT
Method of calculation	Simple calculation
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Assist the Department to achieve its vision and mission
Indicator responsibility	Accounting Officer

TECHNICAL INDICATOR 1.9	
Indicator title	Number of risk registers compiled, approved and evaluated
Short definition	Render efficient and effective management accounting,financial accounting,supply chain managent and risks management support
Purpose/importance	To identify risks that may hinder the Department to achieve its objective
Policy linked to	PFMA
Source/collection of data	Prescribed legislative
Means of verification	Approved Risk Register
Method of calculation	No of Risk Register
Data limitations	None
Type of indicator	Output
Calculation type	Non Cumulative for the year
Reporting cycle	Quarterly
New indicator	No
Desired performance	Sound Financial Management
Indicator responsibility	Chief Financial Officer

Sub-programme: CFO's Office

TECHNICAL INDICATOR 1.10	
Indicator title	Provide sound Financial and Supply Chain Management services to the Department
Short definition	Render efficient and effective management accounting,financial accounting,supply chain managent and risks management support
Purpose/importance	To provide sound financial management to the Department and to ensure managed procurement processes within supply chain management guidelines
Policy linked to	PFMA
Source/collection of data	Prescribed legislative framework
Means of verification	Report submitted to PT
Method of calculation	Number of IYMs, Financial Reports and AFS
Data limitations	None
Type of indicator	Output
Calculation type	None cumulative for the year
Reporting cycle	Monthly/ Annually
New indicator	No
Desired performance	Sound financial management and managed supply chain processes
Indicator responsibility	Chief Financial Officer



TECHNICAL INDICATOR 1.11	
Indicator title	Number of financial reports submitted in compliance with relevant legislations:
Short definition	Render efficient and effective management accounting
Purpose/importance	To provide sound financial Management.
Policy linked to	PFMA
Source/collection of data	Prescribed legislative framework
Means of verification	Reports submitted to PT
Method of calculation	Number of IYMs and AFS
Data limitations	None
Type of indicator	Output
Calculation type	Non-Cumulative for the year
Reporting cycle	Monthly/ Annually
New indicator	No
Desired performance	Sound Financial Management
Indicator responsibility	Chief Financial Officer

TECHNICAL INDICATOR 1.12	
Indicator title	Number of budget documents submitted in compliance with prescripts
Short definition	Render efficient and effective management accounting,financial accounting,supply chain managent and risks management support
Purpose/importance	Implementation of Approved budget
Policy linked to	PFMA
Source/collection of data	Budget circulars
Means of verification	Documents submitted to PT
Method of calculation	Number of Budget documents
Data limitations	None
Type of indicator	Output
Calculation type	Non Cumulative for the year
Reporting cycle	Budget cycle
New indicator	No
Desired performance	Sound Financial Management
Indicator responsibility	Chief Financial Officer

TECHNICAL INDICATOR 1.13	
Indicator title	Percentage of suppliers paid within 30 days of receipt of valid invoices
Short definition	Render efficient and effective management accounting,financial accounting,supply chain managent and risks management support
Purpose/importance	To provide sound financial management to the Department and to ensure managed procurement processes within supply chain management guidelines
Policy linked to	PFMA
Source/collection of data	Prescribed legislative
Means of verification	Proof of payment within 30 days
Method of calculation	Percentage of Suppliers paid
Data limitations	None
Type of indicator	Out put
Calculation type	Non Cumulative for the year
Reporting cycle	Monthly
New indicator	No
Desired performance	Sound financial management



Indicator responsibility	Chief Financial Officer
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Sub-programme: Internal Audit

TECHNICAL INDICATOR 1.14	
Indicator title	Provide efficient and effective internal audit services in the Department
Short definition	Evaluate the effectiveness of risk management, internal controls and governance process by providing and efficient and effective internal audit service to the Department.
Purpose/importance	Internal audit plans are based on the risk assessment conducted for the Department and reflect high risk areas that need to be audited and are approved by the Audit Committee.
Policy linked to	PFMA
Source/collection of data	Internal audit reports issued to the Department and progress reports presented to the Audit Committee.
Means of verification	Reports submitted to Audit Committee
Method of calculation	Number of audits executed compared to the audit plan.
Data limitations	None
Type of indicator	Outputs according to audit plans
Calculation type	Cumulative assignments for the year
Reporting cycle	Monthly
New indicator	No
Desired performance	Internal audit findings raised should be addressed by management to reduce levels of risk, improve internal controls and governance processes.
Indicator responsibility	Senior Manager Internal Audit

TECHNICAL INDICATOR 1.15	
Indicator title	Number of quarterly progress reports submitted on implementation of the audit plan
Short definition	Evaluate the effectiveness of risk management, internal controls and governance process by providing and efficient and effective internal audit service to the Department.
Purpose/importance	Implementation of approved audit plan
Policy linked to	PFMA
Source/collection of data	Internal audit reports issued to the Department and progress reports presented to the Audit Committee.
Means of verification	Reports submitted to Audit Committee
Method of calculation	Number of reports issued
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative reports issued
Reporting cycle	Quarterly
New indicator	No
Desired performance	Four reports issued indicating 100% achievement of audit plan
Indicator responsibility	Senior Manager Internal Audit



Programme 2: Sustainable Resource Management

Sub-programme: Economic Analysis

TECHNICAL INDICATOR 2.1

Indicator title	Conduct socio-economic research to inform the provincial budget and planning process
Short definition	Provide quality and accurate socio-economic reports that inform provincial fiscal policy development and the annual budget process, thereby contributing to the provincial growth and development strategy
Purpose/importance	Providing socio-economic research reports to inform the provincial budget and planning process
Policy linked to	NDP, Vision 2030 and MEGDP
Source/collection of data	Statistics South Africa and Government Departments (official data) and buying of socio-economic data from credible sources like IHS Global Insight (complementary data)
Means of verification	StatsSA and other credible sources like IHS Global Insight
Method of calculation	Number of socio-economic reports, compared to plan
Data limitations	None
Type of indicator	Economy and efficiency
Calculation type	Cumulative research reports for the year
Reporting cycle	Quarterly, bi-annually and annually
New indicator	No
Desired performance	Socio-economic research reports should be essential for developing and implementing policy, determining budget priorities and should also quantify the impact of public policy and spending on the quality of life of provincial citizens.
Indicator responsibility	Senior Manager : Economic Analysis

TECHNICAL INDICATOR 2.2

Indicator title	Number of Provincial Economic Review and Outlook (PERO) reports compiled and published
Short definition	Provide a quality and accurate report to inform the provincial planning and budget process
Purpose/importance	Providing a comprehensive economic report for planning and budget purposes
Policy linked to	NDP, Vision 2030 and MEGDP
Source/collection of data	Statistics South Africa and other official data plus complementary data from other credible sources of information
Means of verification	StatsSA and other credible sources like IHS Global Insight
Method of calculation	Number of economic reports, compared to plan
Data limitations	None
Type of indicator	Economy and efficiency
Calculation type	Cumulative research reports for the year
Reporting cycle	Annually
New indicator	No
Desired performance	Report should be essential for developing, implementing and monitoring economic policy and determining budget priorities and ensure Departmental budgets respond to economic challenges/priorities
Indicator responsibility	Senior Manager: Economic Analysis



TECHNICAL INDICATOR 2.3	
Indicator title	Number of updated Socio-Economic Review and Outlook (SERO) reports completed and communicated
Short definition	Provide quality and accurate reports to inform the provincial planning and budget process
Purpose/importance	Providing comprehensive socio-economic reports for planning and budget purposes
Policy linked to	NDP, Vision 2013 and MEGDP
Source/collection of data	Statistics South Africa and other official data plus complementary data from other credible sources of information
Means of verification	StatsSA and other credible sources like IHS Global Insight
Method of calculation	Number of economic reports, compared to plan
Data limitations	None
Type of indicator	Economy and efficiency
Calculation type	Cumulative research reports for the year
Reporting cycle	Bi-annually
New indicator	No
Desired performance	Reports should be essential for developing, implementing and monitoring socio-economic policy, determining budget priorities and ensure Departmental budgets respond to socio-economic challenges/priorities
Indicator responsibility	Senior Manager: Economic Analysis

TECHNICAL INDICATOR 2.4	
Indicator title	Number of updated Provincial Bulletin reports completed
Short definition	Provide quality and accurate reports to inform the provincial planning and budget process
Purpose/importance	Providing Labour and Inflation Bulletin reports for provincial planning and budget purposes
Policy linked to	NDP, Vision 2030 and MEGDP
Source/collection of data	Statistics South Africa
Means of verification	StatsSA
Method of calculation	Number of economic reports, compared to plan
Data limitations	None
Type of indicator	Economy and efficiency
Calculation type	Cumulative research reports for the year
Reporting cycle	Quarterly
New indicator	No
Desired performance	Reports should be essential for determining budget priorities and ensure Departmental budgets respond to economic challenges/priorities
Indicator responsibility	Senior Manager: Economic Analysis

TECHNICAL INDICATOR 2.5	
Indicator title	Number of Socio-Economic Outlook reports for Estimates of Provincial Revenue and Expenditure (EPRE) document compiled and tabled
Short definition	Provide a quality and accurate report to inform the provincial planning and budget process
Purpose/importance	Providing a comprehensive socio-economic outlook for planning and budget purposes
Policy linked to	NDP, Vision 2030 and MEGDP
Source/collection of data	Statistics South Africa and other official data plus complementary data from



	other credible sources of information
Means of verification	StatsSA and other credible sources of information like IHS Global Insight
Method of calculation	Number of economic reports, compared to plan
Data limitations	None
Type of indicator	Economy and efficiency
Calculation type	Cumulative research reports for the year
Reporting cycle	Annually
New indicator	No
Desired performance	Report should be essential for developing, implementing and monitoring socio-economic policy, determining budget priorities and ensure Departmental budgets respond to socio-economic challenges/priorities
Indicator responsibility	Senior Manager: Economic Analysis

TECHNICAL INDICATOR 2.6

Indicator title	Number of economic research reports completed (in line with Government priorities)
Short definition	Provide quality and accurate reports to inform the provincial planning and budget process
Purpose/importance	Providing specialized socio-economic reports in line with Government priorities for planning and budget purposes
Policy linked to	NDP, Vision 2030 and MEGDP
Source/collection of data	Statistics South Africa and other official data plus complementary data from other credible sources of information
Means of verification	StatsSA and other credible sources like IHS Global Insight
Method of calculation	Number of economic reports, compared to plan
Data limitations	None
Type of indicator	Economy and efficiency
Calculation type	Cumulative research reports for the year
Reporting cycle	Quarterly
New indicator	No
Desired performance	Reports should be essential for developing, implementing and monitoring socio-economic policy, determining budget priorities and ensure Departmental budgets respond to socio-economic challenges/priorities
Indicator responsibility	Senior Manager: Economic Analysis

TECHNICAL INDICATOR 2.7

Indicator title	Number of Socio-Economic Review (SER) reports of Districts compiled
Short definition	Provide quality and accurate reports to inform the provincial and municipal planning and budget processes
Purpose/importance	Providing comprehensive socio-economic reports for planning and budget purposes
Policy linked to	NDP, Vision 2030 and MEGDP
Source/collection of data	Statistics South Africa and other official data plus complementary data from other credible sources of information
Means of verification	StatsSA and other credible sources like IHS Global Insight
Method of calculation	Number of economic reports, compared to plan
Data limitations	None
Type of indicator	Economy and efficiency
Calculation type	Cumulative research reports for the year
Reporting cycle	Annually



New indicator	No
Desired performance	Reports should be essential for developing, implementing and monitoring socio-economic policy, determining budget priorities and ensure Departmental and Municipal budgets respond to socio-economic challenges/priorities
Indicator responsibility	Senior Manager: Economic Analysis

TECHNICAL INDICATOR 2.8	
Indicator title	Number of updated Socio-Economic Profiles of Municipalities completed
Short definition	Provide quality and accurate socio-economic profiles of municipalities to inform the provincial and municipal planning and budget processes
Purpose/importance	Providing socio-economic profiles of municipalities for planning and budget purposes
Policy linked to	NDP, Vision 2030 and MEGDP
Source/collection of data	Statistics South Africa and other official data plus complementary data from other credible sources of information
Means of verification	StatsSA and other credible sources like IHS Global Insight
Method of calculation	Number of economic reports, compared to plan
Data limitations	None
Type of indicator	Economy and efficiency
Calculation type	Cumulative research reports for the year
Reporting cycle	Bi-annually
New indicator	No
Desired performance	Socio-economic profiles of municipalities should be essential for developing, implementing and monitoring socio-economic policy, determining budget priorities and ensure Departmental and Municipal budgets respond to socio-economic challenges/priorities
Indicator responsibility	Senior Manager: Economic Analysis

Sub-programme: Provincial Administration Fiscal Discipline

TECHNICAL INDICATOR 2.9	
Indicator title	Support provincial Votes and public entities to maximise and expand sustainable revenue generation and collection in the province
Short definition	Support on revenue maximisation and expansion <ul style="list-style-type: none"> • Training on cash management • Conduct revenue forums once a month where challenges are discussed • Issue reminders on submission of own revenue projections and plans • Monitor • Review of tariffs annually • Site visits • Review projections and give feedback
Purpose/importance	Assist Departments with best practices and strategies with regards to revenue management maximisation of revenue collection
Policy linked to	PFMA
Source/collection of data	Revenue projection reports, Revenue trend reports, revenue analysis reports Site visits reports
Means of verification	BAS System Activities on the operational plan
Method of calculation	Number of reports, revenue information submitted and analysed Check revenue collected against the projections



	Consolidate a report
Data limitations	None
Type of indicator	Impact
Calculation type	Cumulative - for the year
Reporting cycle	Monthly, quarterly and annually
New indicator	None
Desired performance	Effective revenue management and maximised provincial revenue collection
Indicator responsibility	Senior Manager: Provincial Administration Fiscal Discipline

TECHNICAL INDICATOR 2.10

Indicator title	Number of training workshops conducted on cash office management, revenue reforms and methods
Short definition	Provide training workshops on cash office management on revenue reforms
Purpose/importance	To assist Departments on new reforms and practises on cash office management
Policy linked to	PFMA
Source/collection of data	Reports received and Audit findings
Means of verification	Invitations and proof of attendance
Method of calculation	Workshops conducted and number of officials attending
Data limitations	None
Type of indicator	output
Calculation type	Cumulative for the year
Reporting cycle	Quarterly and annually
New indicator	None
Desired performance	Effective cash office management
Indicator responsibility	Senior Manager: Provincial Administration Fiscal Discipline

TECHNICAL INDICATOR 2.11

Indicator title	Number of Votes own revenue budgets analysed and feedback provided
Short definition	To analyse and give feedback on all own revenue budgets <ul style="list-style-type: none"> • Evaluation of Revenue trends • Consolidate the revenue reports • Consolidate the Tariff Register Review projections and give feedback • Analyse reports from the Departments
Purpose/importance	Assist Departments with best practices and strategies with regards to revenue management maximisation of revenue collection
Policy linked to	PFMA
Source/collection of data	Reports received
Means of verification	Budget book, Analysis feedback
Method of calculation	Number of reports issued
Data limitations	Accuracy of reports submitted
Type of indicator	Output
Calculation type	Annually
Reporting cycle	Annually
New indicator	No
Desired performance	Effective revenue management and maximised provincial revenue collection
Indicator responsibility	Senior Manager: Provincial Administration Fiscal Discipline



TECHNICAL INDICATOR 2.12	
Indicator title	Number of provincial tariff registers updated
Short definition	Update the Tarriff register annually
Purpose/importance	Assist Departments with best practices and strategies with regards to revenue management maximisation of revenue collection
Policy linked to	PFMA
Source/collection of data	Approvals of Tarriffs Reviews
Means of verification	Tariff Register
Method of calculation	Request received and approved
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Effective revenue management and maximised provincial revenue collection
Indicator responsibility	Senior Manager: Provincial Administration Fiscal Discipline

TECHNICAL INDICATOR 2.13	
Indicator title	Number of consolidated revenue reports compiled
Short definition	Manage revenue maximisation and expansion
Purpose/importance	Assist Departments with best practices and strategies with regards to revenue management maximisation of revenue collection
Policy linked to	PFMA
Source/collection of data	Revenue projection reports, Revenue trend reports, revenue analysis reports Site visits reports
Means of verification	Report submitted
Method of calculation	Number of reports, revenue information submitted and analysed Check revenue collected against the projections Consolidate a report
Data limitations	None
Type of indicator	Output
Calculation type	Monthly ,quarterly and annually
Reporting cycle	Monthly ,quarterly and annually
New indicator	No
Desired performance	Submission of reports
Indicator responsibility	Senior Manager: Provincial Administration Fiscal Discipline

TECHNICAL INDICATOR 2.14	
Indicator title	Number of Financial Statements on Provincial Revenue Fund prepared and submitted to the Auditor-General
Short definition	The sound management of the Revenue fund account
Purpose/importance	Assist Departments with best practices and strategies with regards to revenue management maximisation of revenue collection
Policy linked to	PFMA
Source/collection of data	Revenue fund reports
Means of verification	BAS System
Method of calculation	Number of reports, revenue fund reports generated
Data limitations	None
Type of indicator	Output



Calculation type	Annually
Reporting cycle	Annually
New indicator	No
Desired performance	Effective management of the revenue fund
Indicator responsibility	Senior Manager: Provincial Administration Fiscal Discipline

Sub-programme: Budget and Expenditure Management

TECHNICAL INDICATOR 2.15	
Indicator title	Promote effective and optimal financial resource allocation and expenditure management for provincial government
Short definition	Provide policy advice, ensure budget implementation and promote efficient financial resource allocation Use of financial resources allocated to the province to achieve what is intended for
Purpose/importance	Ensure Departments submit credible budgets and promote effective, efficient and economic budget implementation.
Policy linked to	PFMA
Source/collection of data	Budget submissions, strategic plans, Annual Performance Plans, In Year Monitoring reports, monthly analysis reports and Estimates of Provincial Expenditure
Means of verification	Number of reports compiled and submitted per quarter(Non-financial information reports)
Method of calculation	Databases, Monthly IYM reports, Annual Performance Plans as well non-financial reports.
Data limitations	None
Type of indicator	Impact
Calculation type	Cumulative - for the year
Reporting cycle	Monthly and quarterly
New indicator	No
Desired performance	Provincial Departments to have credible budgets, expenditure estimates and effective, efficient and economic budget implementation
Indicator responsibility	Senior Manager : Budget and Expenditure Management

TECHNICAL INDICATOR 2.16	
Indicator title	Number of Estimates of Provincial Revenue Expenditure documents compiled
Short definition	Estimates of Provincial Revenue and Expenditure document compiled and published
Purpose/importance	Publish provincial budget information to stakeholders
Policy linked to	PFMA
Source/collection of data	Budget submissions from votes
Means of verification	Budget document
Method of calculation	Number of documents compiled
Data limitations	Quality of budget submission from departments
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Yearly
New indicator	No
Desired performance	Quality and informative documents compiled and published
Indicator responsibility	Senior Manager : Budget and Expenditure



TECHNICAL INDICATOR 2.17	
Indicator title	Number of consolidated In Year monitoring reports compiled and submitted
Short definition	Non –financial information and In Year monitoring reports compiled and submitted
Purpose/importance	Inform stakeholders on the service delivery performance and expenditure trends of the province
Policy linked to	PFMA
Source/collection of data	In Year monitoring reports and Quarterly Performance Reports from departments
Means of verification	IYM reports submitted to NT
Method of calculation	Number of reports compiled and submitted per month(IYM)
Data limitations	Accuracy of reports received from votes
Type of indicator	Non-cumulative
Calculation type	Quantity of reports compiled
Reporting cycle	Monthly(IYM) and quarterly (Non-financial data)
New indicator	No
Desired performance	Timeous submission of accurate reports by votes
Indicator responsibility	Senior Manager : Budget and Expenditure Management

TECHNICAL INDICATOR 2.18	
Indicator title	Number of consolidated non-financial compiled and submitted
Short definition	Non –financial information reports compiled and submitted
Purpose/importance	Inform stakeholders on the service delivery performance and expenditure trends of the province
Policy linked to	PFMA
Source/collection of data	In Year monitoring reports and Quarterly Performance Reports from departments
Means of verification	Web site publications
Method of calculation	Number of reports compiled and submitted per quarter(Non-financial information reports)
Data limitations	Accuracy of reports received from votes
Type of indicator	Non-cumulative
Calculation type	Quantity of reports compiled
Reporting cycle	Quarterly (Non-financial data)
New indicator	No
Desired performance	Timeous submission of accurate reports by votes
Indicator responsibility	Senior Manager : Budget and Expenditure Management

Sub-programme: Municipal Finance

TECHNICAL INDICATOR 2.19	
Indicator title	Provide support and monitor municipalities on the implementation of the MFMA
Short definition	Provide advice, support on financial management and the implementation of MFMA (Quarterly Budget and Expenditure Analysis, Quarterly Budget and Expenditure Publications, Annual Draft Budget and Annual Report Analysis)
Support	<ul style="list-style-type: none"> Collection of draft budgets Training on new reforms issued by National Treasury



		<ul style="list-style-type: none"> • Perform a bench mark excise on municipal draft budget • Review the draft the budgets and give feedback to municipalities • Issue periodical reporting circulars with timelines, as guided by National Treasury • Remind municipalities to produce progress report on SMC
	Monitor	<ul style="list-style-type: none"> • Prepare and issue non con compliance letters with prescripts and other National Treasury circulars • Identify unfunded and funded budgets advice on the corrections • Issue reports on findings
Purpose/importance	Provides support and advice to municipalities to have accurate and credible budgets and to improve financial management of municipalities	
Policy linked to	PFMA	
Source/collection of data	Monthly reports submitted	
Means of verification	Analysis report and feedback report	
Method of calculation	Number of report submitted and analysed	
Data limitations	None	
Type of indicator	Output	
Calculation type	Cumulative - for the year	
Reporting cycle	Monthly, quarterly and annually	
New indicator	No	
Desired performance	Achievement on more municipalities submitting accurate and credible reports and the budget within timeframes as per MFMA	
Indicator responsibility	Senior Manager : Municipal Finance Management	

TECHNICAL INDICATOR 2.20

Indicator title	Number of quarterly performance reports compiled, tabled and published in terms of legislation	
Short definition	Provide support and monitor the submission of Section 71 of MFMA by municipalities	
Purpose/importance	To ensure monthly credible and quality reporting submitted and complying to the legislation	
Policy linked to	MFMA	
Source/collection of data	Municipal Budget submissions, IDP, SDBIP, In Year Monitoring reports, monthly analysis reports	
Means of verification	LG Database	
Method of calculation	LG Database, SDBIP as well non-financial reports.	
Data limitations	Incomplete and non- submission of reports	
Type of indicator	Impact	
Calculation type	Cumulative - for the year	
Reporting cycle	Monthly and quarterly	
New indicator	No	
Desired performance	Municipalities to have credible budgets, monthly financial performance outcomes, effective, efficient and economic budget implementation	
Indicator responsibility	Senior Manager : Municipal Finance	

TECHNICAL INDICATOR 2.21

Indicator title	Percentage of draft budgets analysed and feedback provided	
Short definition	Provide policy advice, ensure municipal budget implementation and promote efficient financial resource allocation	
	100% of reports	<ul style="list-style-type: none"> • 100% of Sec 71 reports received and analysed • Keep register of Sec 71 sign offs received and submitted to National



	received	Treasury
Purpose/importance	Ensure municipalities submit credible budgets and promote effective, efficient and economic budget implementation.	
Policy linked to	MFMA	
Source/collection of data	Municipal Budget submissions, IDP, SDBIP, In Year Monitoring reports, monthly analysis reports	
Means of verification	Analysis reports	
Method of calculation	LG Database, Monthly IYM reports, SDBIP as well non-financial reports.	
Data limitations	None	
Type of indicator	Impact	
Calculation type	Cumulative - for the year	
Reporting cycle	Annually	
New indicator	No	
Desired performance	Municipalities to have credible budgets, monthly financial performance outcomes, effective, efficient and economic budget implementation	
Indicator responsibility	Senior Manager : Municipal Finance	

TECHNICAL INDICATOR 2.22

Indicator title	Number of LGMTEC engagements co-ordinated	
Short definition	Promote and ensure the objective of the legislation is compiled to.	
Purpose/importance	Monitor the performance of municipalities on financial and non- financial information	
Policy linked to	MFMA	
Source/collection of data	Municipal Budget submissions, IDP, SDBIP, In Year Monitoring reports, monthly analysis reports	
Means of verification	Analysis reports	
Method of calculation	LG Database, Monthly IYM reports, SDBIP as well non-financial reports.	
Data limitations	Incomplete and non- submission of reports	
Type of indicator	Impact	
Calculation type	Cumulative - for the year	
Reporting cycle	Bi- Annually	
New indicator	No	
Desired performance	Municipalities to have credible budgets, monthly financial performance outcomes, effective, efficient and economic budget implementation	
Indicator responsibility	Senior Manager : Municipal Finance	

TECHNICAL INDICATOR 2.23

Indicator title	Number of municipalities assisted with data cleansing	
Short definition	To cleanse the data to ensure correct billing and enhance revenue collection	
Purpose/importance	To enhance revenue collection and financial position	
Policy linked to	MFMA	
Source/collection of data	Reports on data cleansing	
Means of verification	Progress reports, Closeout report	
Method of calculation	Number of progress reports submitted and analysed	
Data limitations	None	
Type of indicator	Output	
Calculation type	Cumulative - for the year	
Reporting cycle	3 rd and 4 th Quarter	
New indicator	Yes	



Desired performance	Enhance revenue collection, proper billing, improved financial position and service delivery
Indicator responsibility	Senior Manager : Municipal Finance

Sub-programme: Infrastructure Coordination

TECHNICAL INDICATOR 2.24		
Indicator title	Promote Provincial efficiency in Financial Planning and Implementation of infrastructure in line with IDMS	
Short definition	Provide support and monitor provincial Departments on infrastructure planning and delivery.	
	Support	<ul style="list-style-type: none"> Assist with ad-hoc training on infrastructure and built environment standards Analyse the infrastructure challenges and advise the department on options Attend Infrastructure Committees' meetings to clarify the reporting frameworks and standards
	Promote	<ul style="list-style-type: none"> Assist departments and other role-players with better understanding;
Purpose/importance	Assist Departments with best practices and strategies with regards to infrastructure projects	
Policy linked to	PFMA	
Source/collection of data	Monthly IRM reports, Quarterly IRM reports submitted to National Treasury, Annual User Asset Management Plans , Quarterly Effectiveness reports	
Means of verification	Site reports	
Method of calculation	Number of reports , evaluated and submitted to National Treasury	
Data limitations	None submission and poor quality of reports submitted by Departments	
Type of indicator	Impact	
Calculation type	Cumulative - for the year	
Reporting cycle	Monthly, quarterly and annually	
New indicator	Quarterly Effectiveness reports – now legislated in the Division of Revenue Act	
Desired performance	improved quality of properly selected prioritised, designed, constructed and maintained infrastructure	
Indicator responsibility	Senior Manager : Infrastructure Co-ordination	

TECHNICAL INDICATOR 2.25		
Indicator title	Percentage of Infrastructure Reporting Model analysis reports received and feedback provided	
Short definition	Monitoring of infrastructure implementation	
	100% reports received (number)	<ul style="list-style-type: none"> All Reports received and analysed[100 * (No analysed/No received)] maintain register of Internal audit plans received, analysed and feedback provided
	Monitor	<ul style="list-style-type: none"> Analyse Infrastructure reports of the Departments Identify gaps in the implementation of the standards, regulations or acts Issue reports on findings Issue periodical reporting circulars with timelines. Review Infrastructure reports of stakeholders and provide inputs for improvements
	Analyse	<ul style="list-style-type: none"> Read through the document;



		<ul style="list-style-type: none"> • Make findings of the understanding of the document, possibly the future position- Financially or physically. • How the information presented in the document, affects other reports already submitted or statutory requirements.
Purpose/importance	Ensure that appropriate spending on infrastructure occurs.	
Policy linked to	PFMA	
Source/collection of data	Infrastructure Reporting Module, Site visits.	
Means of verification	Operational plan activities	
Method of calculation	Number of reports submitted. Number of Sites visited.	
Data limitations	Quality of information on IRM.	
Type of indicator	Economy and efficiency	
Calculation type	cumulative	
Reporting cycle	Annually	
New indicator	No	
Desired performance	Accurate reporting, prudent planning and Expenditure.	
Indicator responsibility	Senior Manager : Infrastructure Co-ordination	

TECHNICAL INDICATOR 2.26

Indicator title	Number of User Asset Management plan (Infrastructure plans) reviewed, feedback provided and submitted	
Short definition	Infrastructure Planning and monitoring.	
	Monitor	<ul style="list-style-type: none"> • Analyse Infrastructure reports of the Departments • Identify gaps in the implementation of the standards, regulations or acts • Issue reports on findings • Issue periodical reporting circulars with timelines. • Review Infrastructure reports of stakeholders and provide inputs for improvements
	Analyse	<ul style="list-style-type: none"> • Read through the document; • Make findings of the understanding of the document, possibly the future position- Financially or physically. • How the information presented in the document, affects other reports already submitted or statutory requirements.
Purpose/importance	Reduce adhoc planning and increase value for money.	
Policy linked to	PFMA	
Source/collection of data	User Asset Management Plans, B5 table on EPRE	
Means of verification	Feedback reports	
Method of calculation	Number	
Data limitations	None	
Type of indicator	Efficiency and Economy.	
Calculation type	Annual	
Reporting cycle	Annually	
New indicator	No	
Desired performance	Reduce the cost of infrastructure, and thus increase value for money.	
Indicator responsibility	Senior Manager: Infrastructure Coordination.	



Programme 3: Asset and Liabilities Management

Sub-programme: Provincial Supply Chain Management

TECHNICAL INDICATOR 3.1

Indicator title	Monitor and support the implementation of SCM framework
Short definition	Oversee and monitor the implementation of Supply Chain Management framework by providing guidance and support to enhance sound financial management and accountability.
Purpose/importance	That Government commitments to improve services and infrastructure development is achieved (Receive reports, review and provide feedback, training of officials, review and provide opinions and views on SCM matters)
Policy linked to	PFMA
Source/collection of data	Reports
Means of verification	Reports submitted
Method of calculation	Analysis of reports
Data limitations	None
Type of indicator	Outcome
Calculation type	Cumulative – for the year
Reporting cycle	Monthly and quarterly
New indicator	No
Desired performance	No deviations but strict adherence to policy frameworks
Indicator responsibility	Provincial Supply Chain Management sub-programme

TECHNICAL INDICATOR 3.2

Indicator title	Identification of Public Private Partnership projects
Short definition	Oversee and monitor the implementation of Supply Chain Management framework by providing guidance and support to enhance sound financial management and accountability and identify PPP.
Purpose/importance	That Government commitments to improve services and infrastructure development is achieved
Policy linked to	PFMA, SCM Framework
Source/collection of data	Reports
Means of verification	PPP Project implemented
Method of calculation	Analysis of reports
Data limitations	None
Type of indicator	Outcome
Calculation type	Cumulative – for the year
Reporting cycle	Quarterly
New indicator	No
Desired performance	No deviations but strict adherence to policy frameworks
Indicator responsibility	Provincial Supply Chain Management sub-programme

TECHNICAL INDICATOR 3.3

Indicator title	Number of reports compiled and issued to votes, municipalities and public entities on SCM frameworks
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Short definition	Compliance to SCM framework
Purpose/importance	Obtain, review, consolidate and submit progress reports to management and National Treasury. Improved governance through implementing effective SCM processes and practices
Policy linked to	SCM Framework
Source/collection of data	Reports
Means of verification	Reports submitted
Method of calculation	Analysis of reports
Data limitations	None
Type of indicator	Outcome
Calculation type	Non-cumulative
Reporting cycle	Monthly
New indicator	No
Desired performance	Improved compliance to SCM framework
Indicator responsibility	Provincial Supply Chain Management sub-programme

TECHNICAL INDICATOR 3.4

Indicator title	Percentage of procurement plans, received analyse and feedback provided.
Short definition	Compliance to Treasury Instruction
Purpose/importance	Obtain, review and provide feed back to votes, public entities and municipalities. Improved procurement planning of goods and services
Policy linked to	PFMA and SCM Framework
Source/collection of data	Procurement Plans
Means of verification	Plans submitted
Method of calculation	Analysis of reports
Data limitations	None
Type of indicator	Outcome
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	Improved compliance to SCM framework
Indicator responsibility	Provincial Supply Chain Management sub-programme

TECHNICAL INDICATOR 3.5

Indicator title	Number of reports issued on the utilization of the e-procurement system
Short definition	Improved efficiencies in the implementation of SCM
Purpose/importance	Improved practices and processes in the implementation of SCM
Policy linked to	SCM Framework
Source/collection of data	Reports
Means of verification	System verification and reports
Method of calculation	Analysis of reports
Data limitations	None
Type of indicator	Outcome
Calculation type	Non-cumulative
Reporting cycle	Monthly
New indicator	No
Desired performance	Improved implementation of SCM in Departments
Indicator responsibility	Provincial Supply Chain Management sub-programme



TECHNICAL INDICATOR 3.6

Indicator title	Number of SCM and Asset management practitioners from votes, public entities and municipalities enrolled in a certificate programme
Short definition	Present SCM officials with an opportunity to acquire a qualification
Purpose/importance	SCM practitioners capacitated to improve service delivery
Policy linked to	PFMA
Source/collection of data	Exam results
Means of verification	Registration of students
Method of calculation	Analysis of source data
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Improved SCM practices in Departments, municipalities and public entities
Indicator responsibility	Provincial Supply Chain Management sub-programme

TECHNICAL INDICATOR 3.7

Indicator title	The percentage of remedial action plans received, monitored in Votes, Municipalities and public entities on FMCMM results and audit outcomes
Short definition	Action plans monitor the outcomes of the FMCMM and audits relating to supply chain management issues in votes, public entities and municipalities
Purpose/importance	Assists votes, public entities and municipalities to obtain a higher level of maturity on supply chain and to maintain a positive audit on supply chain management (Monitor the implementation of action plans on FMCMM and audit outcomes received on supply chain management, keep register of FMCMM and audit action plans received, analysed and feedback provided)
Policy linked to	PFMA, MFMA
Source/collection of data	FMCMM and audit reports
Means of verification	Audit reports
Method of calculation	Analysis of source data
Data limitations	The reliability of information provided by votes, public entities and municipalities
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	Higher level of maturity and positive audit outcomes
Indicator responsibility	Provincial Supply Chain management sub-programme

TECHNICAL INDICATOR 3.8

Indicator title	Number of reports compiled on SCM – 30 day payment compliance
Short definition	Bi-annual reports compiled on implementation of PPP projects
Purpose/importance	Provide support to votes, public entities and municipalities and inform Provincial Treasury about the status of public private partnerships.
Policy linked to	PFMA
Source/collection of data	Visits and reports
Means of verification	Payment vouchers



Method of calculation	Analysis of source data
Data limitations	The reliability of reports provided. None implementation of PPP projects
Type of indicator	Output
Calculation type	Cumulative - for the year
Reporting cycle	Bi-annually
New indicator	No
Desired performance	Implementation of PPP projects by votes, public entities and municipalities
Indicator responsibility	Provincial Supply Chain management sub-programme

TECHNICAL INDICATOR 3.9

Indicator title	Number of PPP projects identified
Short definition	Create awareness on Public Private Partnerships in votes, public entities and municipalities
Purpose/importance	Improve the awareness of PPP
Policy linked to	
Source/collection of data	Attendance register
Means of verification	
Method of calculation	Number of sessions
Data limitations	None
Type of indicator	Activity
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Improved understanding and/or implementation of PPP projects in votes, public entities and municipalities
Indicator responsibility	Provincial Supply Chain Management sub-programme

Sub-programme: Financial asset management

TECHNICAL INDICATOR 3.10

Indicator title	Provide support on financial assets
Short definition	Monitor and manage cash and investments in the province in order to meet financial obligations of Departments
Purpose/importance	Manage provincial cash in the form of equitable share, conditional grants and own revenue.
Policy linked to	PFMA
Source/collection of data	Cash flows, bank statements
Means of verification	Statements
Method of calculation	Analysis of cash flow statements
Data limitations	None
Type of indicator	Outcome
Calculation type	Cumulative - for the year
Reporting cycle	Monthly and quarterly
New indicator	No
Desired performance	100% availability of cash and maximising of returns on investment
Indicator responsibility	Financial asset management sub-programme

TECHNICAL INDICATOR 3.11

Indicator title	Percentage of transfers in line with approved appropriation
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Short definition	Monitor, manage and support cash in order to meet financial obligations of the votes
Purpose/importance	Manage cash according to the appropriation and capacitate officials during cash management forums
Policy linked to	PFMA
Source/collection of data	Cash flow projections and bank statements, attendance registers
Means of verification	Bank statements
Method of calculation	Analysis of cash transferred to the votes
Data limitations	Inaccurate projections submitted
Type of indicator	Outcome
Calculation type	Cumulative - for the year
Reporting cycle	Monthly and quarterly
New indicator	No
Desired performance	100% cash available to votes
Indicator responsibility	Financial asset management sub-programme

TECHNICAL INDICATOR 3.12

Indicator title	Number of reports received, analysis, and feedback provided in terms of debt and cash management
Short definition	Quarterly reports on debt and cash management
Purpose/importance	Obtain, review, consolidate and submit progress reports to management
Policy linked to	PFMA
Source/collection of data	Reports received from vote
Means of verification	Reports on file
Method of calculation	Analysis of source data
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative - for the year
Reporting cycle	Quarterly
New indicator	No
Desired performance	The improvement in the management and accounting cash and debtors by votes
Indicator responsibility	Financial asset management sub-programme

Sub-programme: Public Sector Liabilities

TECHNICAL INDICATOR 3.13

Indicator title	Facilitate the management of public sector liabilities
Short definition	Monitor and support the effective and efficient implementation of liability management in Departments, public entities and municipalities
Purpose/importance	Maintenance of accurate liability registers to ensuring that public sector liabilities are recorded and managed effectively. (Analyse liability registers and assess the level of compliance on liability management guidelines).
Policy linked to	PFMA
Source/collection of data	Financial systems, annual reports, lease agreements, retention and guarantee registers of Departments, public entities and municipalities.
Means of verification	Data of reports
Method of calculation	Number of reports issued on management of public sector liability management by votes, public entities and municipalities.
Data limitations	None
Type of indicator	Outcome



Calculation type	Cumulative - for the year
Reporting cycle	Monthly and quarterly
New indicator	No
Desired performance	Effective management of liabilities in the province
Indicator responsibility	Public Sector Liabilities sub-programme

TECHNICAL INDICATOR 3.14

Indicator title	Number of reports of votes, public entities and municipalities monitored and supported on compliance to liability management guidelines
Short definition	Number of feedback reports prepared and issued to votes, public entities and municipalities liability management guidelines
Purpose/importance	Obtain, review, consolidate and submit progress reports to management. Communicate the status of liability management in votes, public entities and municipalities monitored to provide support and issue recommendations on management of liabilities.
Policy linked to	PFMA
Source/collection of data	Financial systems, annual reports, lease agreements, retention and guarantee registers of Departments, public entities and municipalities.
Means of verification	Reports
Method of calculation	Number of reports issued on management of public sector liability management by votes, public entities and municipalities
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative - for the year
Reporting cycle	Quarterly
New indicator	No
Desired performance	Improved level of management of liabilities in the province
Indicator responsibility	Public Sector Liabilities sub-programme

TECHNICAL INDICATOR 3.15

Indicator title	Percentage of remedial action plans received, monitored in Votes, Municipalities and public entities on FMCMM results and audit outcomes
Short definition	Action plans drafted and monitor the outcomes of the FMCMM and audits relating to liabilities management issues in votes, public entities and municipalities
Purpose/importance	Assists votes, public entities and municipalites to obtain a higher level of maturity on liabilities and to maintain a positive audit on liabilities management (Monitor the implementation of action plans on FMCMM and audit outcomes received on liabilities, keep register of FMCMM and audit action plans received, analysed and feedback provided)
Policy linked to	PFMA
Source/collection of data	FMCMM and audit reports
Means of verification	Audit reports
Method of calculation	Each action plan on liability management issues is monitored.
Data limitations	The reliability of information provided by votes, public entities and municipalities
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly



New indicator	Yes
Desired performance	Higher level of maturity and positive audit outcomes
Indicator responsibility	Public Sector Liabilities sub-programme

Sub-programme: Physical Asset Management

TECHNICAL INDICATOR 3.16	
Indicator title	Monitor and support provincial physical assets.
Short definition	Monitor and support the implementation on physical asset management norms, standards and policies and the compliance thereof in votes, public entities and municipalities (Meeting with the stakeholders, verify the accuracy of the asset registers, analysis of information received and provide feedback, capacity building (Training/workshops))
Purpose/importance	Verify the accuracy of asset registers and have a uniform approach to asset management
Policy linked to	PFMA SCM Frame work
Source/collection of data	Inventory schedules, assets registers, financial reports of votes and public entities
Means of verification	Reports
Method of calculation	Analysis of source data
Data limitations	None
Type of indicator	Outcome
Calculation type	Cumulative - for the year
Reporting cycle	Monthly and quarterly
New indicator	No
Desired performance	Improved compliance to physical asset management norms and standards by votes, public entities and municipalities
Indicator responsibility	Physical asset management sub-programme, votes public entities and municipalities

TECHNICAL INDICATOR 3.17	
Indicator title	Number of Votes, Municipalities and public entities monitored on asset management governance
Short definition	Monitor the implementation of the MPAMPF and legislative frameworks (PFMA, MFMA, GIAMA, Treasury Regulations). Assist votes, public entities and municipalities to develop asset management action plans in respect of FMCMM and audit outcomes.
Purpose/importance	Receive, analysis and feedback provided on asset management plans, receive, analysis and feedback provided on User asset management plans (UAMPs), receive, analysis and feedback provided on asset management policies, review and monitor action plans received in respect of FMCMM and audit outcomes, keep register of FMCMM and audit action plans received, analysed and feedback provided.
Policy linked to	PFMA and SCM Framework
Source/collection of data	FMCMM and audit reports
Means of verification	Audit reports
Method of calculation	Analysis of source data
Data limitations	The reliability of information provided by votes, public entities and municipalities
Type of indicator	Output



Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Assists votes, public entities and municipalities to maintain a positive audit on asset management
Indicator responsibility	Votes, public entities and municipalities, Physical asset management sub-programme

Sub-programme: Interlinked Financial Systems

TECHNICAL INDICATOR 3.18	
Indicator title	Support votes on utilisation of financial systems
Short definition	Provide support and training to Departments to adhere to systems, rules and regulations
Purpose/importance	Verify proper allocations on the SCOA to ensure correctness of data on the system. Ensure proper reporting on the balance score card. Ensure adherence to security controls and segregation of functions on the systems (Logging of calls, attending to calls at the Help Desk, conducting quality assurance on calls, provide classroom formal theoretical training, conduct workshops on the system effective utilisation, attend Regional, and Regional forums to discuss issues on system related issues, visit individual institutions to assist on identified system utilisation challenges)
Policy linked to	
Source/collection of data	Monthly meetings to discuss trial balances and balance score cards Audit trails, security reports
Means of verification	
Method of calculation	Analysis of source data
Data limitations	None
Type of indicator	Outcome
Calculation type	Cumulative monthly
Reporting cycle	Monthly and quarterly
New indicator	No
Desired performance	Improved the use of transversal systems to ensure proper allocation and data utilisation
Indicator responsibility	Interlinked Financial Systems sub-programme and Departmental System controllers

TECHNICAL INDICATOR 3.19	
Indicator title	Number of reports compiled and issued on Votes provided with business support on financial systems
Short definition	Number of Procedure manual document compiled, signed and distributed
Purpose/importance	Obtain, review, consolidate and submit progress reports to management. (Meeting with the stakeholders, verify the accuracy of the balance score card, analysis of information received and provide feedback, capacity building (workshops)) Frequency of evaluation of adherence to security management rules
Policy linked to	PFMA, IT Governance
Source/collection of data	RACF reports, BAS reports, Logis reports
Means of verification	System Reports
Method of calculation	Analysis of source data



Data limitations	None
Type of indicator	outcome
Calculation type	Cumulative monthly
Reporting cycle	quarterly
New indicator	No
Desired performance	Improved the use of transversal systems to ensure proper allocation and data utilisation
Indicator responsibility	Interlinked Financial Systems sub-programme and Departmental System controllers

TECHNICAL INDICATOR 3.20

Indicator title	Number of training sessions conducted on financial systems
Short definition	Training on the effective utilisation of systems
Purpose/importance	Improved skill of system users in order to improve service delivery (BAS, Logis, SCOA, Vulindlela, Persal, Intenda, security system/s)
Policy linked to	PFMA, IT Governance
Source/collection of data	Attendance registers, training statistics and certificates
Means of verification	Training records
Method of calculation	Monthly
Data limitations	none
Type of indicator	outcome
Calculation type	Cumulative monthly
Reporting cycle	Monthly
New indicator	no
Desired performance	Improved the use of transversal systems to ensure proper allocation and data utilisation
Indicator responsibility	Interlinked Financial Systems sub-programme and Departmental System controllers

TECHNICAL INDICATOR 3.21

Indicator title	Number of remedial action plans pertaining financial systems issues monitored in Votes on FMCMM results and audit outcomes
Short definition	Action plans drafted and monitor the outcomes of the FMCMM and audits relating to financial system issues in votes.
Purpose/importance	Maintain a positive audit on financial systems (Monitor the implementation of action plans on FMCMM and audit outcomes received on supply chain management, keep register of FMCMM and audit action plans received, analysed and feedback provided)
Policy linked to	PFMA
Source/collection of data	FMCMM and audit reports
Means of verification	Audit reports
Method of calculation	Analysis of source data
Data limitations	The reliability of information provided by votes
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	Higher level of maturity and positive audit outcomes
Indicator responsibility	Interlinked Financial Systems sub-programme



Sub-programme: Information Technology

TECHNICAL INDICATOR 3.22

Indicator title	Provide Information Communication Technology (ICT) services to votes
Short definition	Provide infrastructure, end user support, and support on IT Governance to 13 departments
Purpose/importance	To enable line departments to achieve their strategic objectives by ensuring that transversal systems, department specific systems are always available and operational and the abuse of the system is minimised. (Logging of calls, attending to calls at the Help Desk Conducting quality assurance on calls, providing training on production applications, conducting IT security awareness, hosting servers for departments, development of IT policies, advice votes, public entities and municipalities on Information Communication Technology)
Policy linked to	PFMA , IT Governance
Source/collection of data	Reports issued
Means of verification	Reports
Method of calculation	Number of report issued and analysed
Data limitations	None
Type of indicator	Outcome
Calculation type	Cumulative - for the year
Reporting cycle	Daily, monthly and quarterly
New indicator	No
Desired performance	Improving line department's operational efficiency through Information Communication Technology
Indicator responsibility	Information Technology sub-programme

TECHNICAL INDICATOR 3.23

Indicator title	Percentage of calls responded to in 8 hours
Short definition	Provision of responsive IT End-User support ((Logging of calls, attending to calls at the Help Desk Conducting quality assurance on calls, providing training on production applications, conducting IT security awareness)
Purpose/importance	To manage IT resources more effectively without unnecessary downtime and loss of productivity.
Policy linked to	PFMA, IT Governance
Source/collection of data	Reports from HELP DESK System
Means of verification	System report
Method of calculation	calls done within the agreed service level
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Daily
New indicator	NO
Desired performance	Reduced downtime and maximize productivity.
Indicator responsibility	Manager IT Support Services



TECHNICAL INDICATOR 3.24

Indicator title	Number of votes and municipalities supported on IT Governance framework (FMCMM IT Audit Outcomes., IT risk assessment)
Short definition	Action plans drafted and monitor the outcomes of the FMCMM and audits relating to information technology issues in votes.
Purpose/importance	Assists votes to obtain a higher level of maturity on information technology and to maintain a positive audit on information technology (Implementation of Information Communication Technology framework, FMCMM and audit action plans, availability of Information Communication Technology infrastructure, usage of Information Communication Technology application systems Compliance to Information Communication Technology policies and standards)
Policy linked to	PFMA, IT Governance
Source/collection of data	FMCMM and audit reports
Means of verification	Audit Reports
Method of calculation	Analysis of source data
Data limitations	The reliability of information provided by votes
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	Higher level of maturity and positive audit outcomes
Indicator responsibility	Information Technology sub-programme

Programme 4: Financial Governance**Sub-Programme: Accounting Services****TECHNICAL INDICATOR 4.1**

Indicator title	Provide support and monitor public sector institutions in terms of accounting standards and legislations
Short definition	Compliance to Accounting standards and legislation by 12 votes, 20 municipalities and 4 public entities
Purpose/importance	To provide guidance and support on Accounting standards and legislation to enable full implementation of disclosure standards
Policy linked to	PFMA
Source/collection of data	Trial balance reports, Interim financial statements and annual financial statements submitted by Departments, municipalities and public entities
Means of verification	Reports
Method of calculation	Analysis of source data
Data limitations	None
Type of indicator	Output



Calculation type	Cumulative - for the year
Reporting cycle	Monthly, quarterly and annually
New indicator	No
Desired performance	Improved compliance to Accounting standards and legislation by Departments, municipalities and public entities
Indicator responsibility	Senior Manager: Accounting Services

TECHNICAL INDICATOR 4.2

Indicator title	Promote accountability in public sector institutions through substantive reflection of financial activities
Short definition	Submission of consolidated financial statements to the Auditor-General and tabling to Legislature in line with legislation
Purpose/importance	Compliance to Section 19 of the Public Finance Management Act, No. 1 of 1999
Policy linked to	PFMA
Source/collection of data	Annual financial statements submitted by Departments and public entities
Means of verification	AFS
Method of calculation	Analysis of source data
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative - for the year
Reporting cycle	Monthly, quarterly and annually
New indicator	No
Desired performance	Improved reporting and timely submission of consolidated financial statements
Indicator responsibility	Senior Manager: Accounting Services

TECHNICAL INDICATOR 4.3

Indicator title	Number of Votes, municipalities and public entities supported in preparation of financial statements
Short definition	<ul style="list-style-type: none"> • Training on financial statements and accounting standards • Analyse the trial balance and advise the department on issues to be corrected • Attend audit steering committee meetings to clarify the reporting framework and accounting standards • Issue periodical reporting circulars with timelines. • Review financial statements (FS) of stakeholders and provide inputs for



	improvements
Purpose/importance	Improve quality of FS disclosure, improve Audit outcomes and timely submission of FS
Policy linked to	PFMA, MFMA
Source/collection of data	<ul style="list-style-type: none"> • Trial balance reports • Interim financial statements and annual financial statements submitted by departments, municipalities and public entities
Means of verification	Financial statements
Method of calculation	None
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative - for the year
Reporting cycle	Quarterly and annually
New indicator	No
Desired performance	Improved compliance to Accounting standards and legislation by departments, municipalities and public entities and timely submission of consolidated financial statements
Indicator responsibility	Senior Manager: Accounting Services

TECHNICAL INDICATOR 4.4	
Indicator title	Number of Votes trial balances analysed and feedback provided
Short definition	Analyse the trial balances and provide guidance to departments on issues to be corrected before closure of the books
Purpose/importance	<ul style="list-style-type: none"> • Improved financial transactions • Reduced/cleared ledger accounts • Accurate financial reports
Policy linked to	PFMA
Source/collection of data	Ledger reports
Means of verification	Reports
Method of calculation	None
Data limitations	None submission of monthly ledger reports
Type of indicator	Output
Calculation type	Cumulative - for the year
Reporting cycle	Quarterly



New indicator	No
Desired performance	Accurate Financial Statements
Indicator responsibility	Senior Manager: Accounting Services

TECHNICAL INDICATOR 4.5

Indicator title	Number of Financial Statements (FS) reviewed for Votes
Short definition	Conduct review sessions and make recommendations to improve Financial Statement disclosures
Purpose/importance	<ul style="list-style-type: none"> • Quality FS disclosure • Improved Audit outcomes • Timely submission of FS
Policy linked to	PFMA
Source/collection of data	Financial Statements for Departments and Internal Audit reports
Means of verification	AFS
Method of calculation	None
Data limitations	Non-submission of FS
Type of indicator	Output
Calculation type	Quarterly and yearly
Reporting cycle	Quarterly and yearly
New indicator	Yes
Desired performance	Accurate Financial Statements
Indicator responsibility	Senior Manager: Accounting Services

TECHNICAL INDICATOR 4.6

Indicator title	Number of Financial Statements (FS) reviewed for Municipalities
Short definition	Conduct review sessions and make recommendations to improve Financial Statement disclosures
Purpose/importance	<ul style="list-style-type: none"> • Quality FS disclosure • Improved Audit outcomes • Timely submission of FS
Policy linked to	MFMA
Source/collection of data	Financial Statements for Municipalities and Internal Audit reports



Means of verification	AFS
Method of calculation	None
Data limitations	Non-submission of FS
Type of indicator	Output
Calculation type	Quarterly and yearly
Reporting cycle	Quarterly and yearly
New indicator	Yes
Desired performance	Accurate Financial Statements
Indicator responsibility	Senior Manager: Accounting Services

TECHNICAL INDICATOR 4.7

Indicator title	Number of consolidated annual financial statements compiled
Short definition	Collect Annual Financial Statements from departments and public entities, consolidate the Annual Financial Statements for submission to AG for auditing in terms of legislation
Purpose/importance	Produce provincial financial statements
Policy linked to	PFMA
Source/collection of data	AFS for Departments, Public Entities and Revenue fund
Means of verification	AFS
Method of calculation	None
Data limitations	Non-submission of AFS
Type of indicator	Output
Calculation type	Yearly
Reporting cycle	Yearly
New indicator	No
Desired performance	To submit accurate financial statements for tabling to the Legislature
Indicator responsibility	Senior Manager: Accounting Services

Sub-Programme: Norms and Standards

TECHNICAL INDICATOR 4.8



Indicator title	Improve the systems of internal controls in public sector institutions
Short definition	Facilitate the completion of FMCMM in 12 votes and 4 public entities and issue reports
Purpose/importance	Strengthen the internal control systems and reduce the level of non-compliance
Policy linked to	PFMA
Source/collection of data	Risk management plans of departments, municipalities and public entities, internal and external audit reports issued
Means of verification	FMCMM
Method of calculation	Analysis of source data
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative - for the year
Reporting cycle	Monthly, quarterly and annually
New indicator	No
Desired performance	Improved internal controls and compliance with legislation and improved corporate governance
Indicator responsibility	Senior Manager: Norms and standard

TECHNICAL INDICATOR 4.9

Indicator title	Number of Votes and Public Entities completing the FMCMM
Short definition	Facilitate the completion of the FMCMM by departments and public entities
Purpose/importance	Increase maturity levels to improve systems of internal control
Policy linked to	PFMA
Source/collection of data	FMCMM tool
Means of verification	FMCMM
Method of calculation	FMCMM results
Data limitations	Non-completion of the FMCMM
Type of indicator	Output
Calculation type	Yearly
Reporting cycle	Yearly
New indicator	Yes



Desired performance	To improve internal control systems in departments and public entities and move to level 4
Indicator responsibility	Senior Manager: Norms and Standards

TECHNICAL INDICATOR 4.10

Indicator title	Number of FMCMM analysis reports issued
Short definition	Analyse FMCMM results of 12 votes and 4 public entities and issue analysis reports
Purpose/importance	Increase maturity levels to improve systems of internal control
Policy linked to	PFMA
Source/collection of data	FMCMM tool
Means of verification	FMCMM
Method of calculation	FMCMM results
Data limitations	Non-completion of the FMCMM
Type of indicator	Output
Calculation type	Yearly
Reporting cycle	Yearly
New indicator	Yes
Desired performance	To improve internal control systems in departments and public entities and move to level 4
Indicator responsibility	Senior Manager: Norms and Standards

TECHNICAL INDICATOR 4.11

Indicator title	Number of action plan frameworks developed, populated and issued for the FMCMM results
Short definition	Develop action plan frameworks for FMCMM results, populate the framework with the issues that need attention and issue the frameworks to Programmes in the Department
Purpose/importance	Increase maturity levels to improve systems of internal control
Policy linked to	PFMA
Source/collection of data	FMCMM analysis
Means of verification	FMCMM
Method of calculation	FMCMM results
Data limitations	Non-completion of the FMCMM



Type of indicator	Output
Calculation type	Yearly
Reporting cycle	Yearly
New indicator	Yes
Desired performance	To improve internal control systems in departments and public entities and move to level 4
Indicator responsibility	Senior Manager: Norms and Standards

TECHNICAL INDICATOR 4.12

Indicator title	Number of action plan frameworks for audit findings developed, populated and issued
Short definition	Develop action plan frameworks for audit findings, populate the framework with the issues that need attention and issue the frameworks to Programmes in the Department
Purpose/importance	Improve systems of internal control to obtain clean audits
Policy linked to	PFMA
Source/collection of data	Auditor-General reports
Means of verification	Audit Reports
Method of calculation	All audit findings
Data limitations	Non-submission of audit reports
Type of indicator	Output
Calculation type	Yearly
Reporting cycle	Yearly
New indicator	No
Desired performance	To improve internal control systems in departments and public entities to move to clean audits
Indicator responsibility	Senior Manager: Norms and Standards

TECHNICAL INDICATOR 4.13

Indicator title	Number of municipalities monitored on the implementation of the Generic Good Practice Guidelines for filing and storage of documents
Short definition	<ul style="list-style-type: none"> Analyse reports from the Department of Sport Culture and Recreation on implementation of record management in the Province Identify gaps in the implementation of the Guideline Compile action plans on the gaps identified Issue reports on findings



Purpose/importance	Improve document management
Policy linked to	MFMA
Source/collection of data	Record management Units in Municipalities and reports by the Department of Culture, Sport and Recreation
Means of verification	Records
Method of calculation	Actual implementation
Data limitations	None
Type of indicator	Output
Calculation type	Yearly
Reporting cycle	Yearly
New indicator	Yes
Desired performance	To improve record management in municipalities in order to move away from disclaimers
Indicator responsibility	Senior Manager: Norms and Standards

Sub-Programme: Risk Management

TECHNICAL INDICATOR 4.14	
Indicator title	Facilitate effective implementation of risk management processes
Short definition	Monitor and provide support and capacity building to 12 votes, 20 municipalities and 4 public entities to fully implement standardized risk management processes
Purpose/importance	Strengthen the risk management processes and reduce the level of non-compliance
Policy linked to	PFMA, MFMA
Source/collection of data	Risk assessment reports and risk management plans issued by Departments, municipalities and public entities
Means of verification	Reports
Method of calculation	Analysis of source data
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative - for the year
Reporting cycle	Monthly, quarterly and annually
New indicator	No



Desired performance	Improved risk management processes and corporate governance
Indicator responsibility	General Manager: Financial Governance

TECHNICAL INDICATOR 4.15

Indicator title	Number of Enterprise Risk Management (ERM) frameworks developed, reviewed, issued and implementation monitored
Short definition	Review, update and issue 1 Provincial ERM Framework and Guideline on Risk management processes.
Purpose/importance	Strengthen the risk management processes and reduce the level of non-compliance
Policy linked to	PFMA
Source/collection of data	Risk Assessment Reports, Top Ten High Risk Areas and meetings
Means of verification	Reports
Method of calculation	Analysis of source data
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative - for the year
Reporting cycle	Monthly/Quarterly and Annually
New indicator	No
Desired performance	Improved risk management processes and corporate governance
Indicator responsibility	Manager: Risk Management

TECHNICAL INDICATOR 4.16

Indicator title	Number of Reports issued on monitoring implementation of the Provincial Risk management framework/ methodology (1) and guideline (1) on Risk management processes
Short definition	<ul style="list-style-type: none"> Attend Risk Committee meetings Evaluation of Risk Assessment reports and feedback provided Compilation of Provincial High risk register Obtain progress reports on implementation of recommendations and action plans to address the risk identified Facilitation the completion of RMCMM and RMC evaluation tool
Purpose/importance	Promote uniformity on Risk management processes
Policy linked to	PFMA
Source/collection of data	Risk Assessment Reports, Top Ten High Risk Areas, FMCMM and meetings



Means of verification	Reports
Method of calculation	Analysis of source data
Data limitations	None submission of reports by stakeholders
Type of indicator	Output
Calculation type	Cumulative - for the year
Reporting cycle	Monthly/Quarterly and Annually
New indicator	Yes
Desired performance	Effective implementation of the Provincial Enterprise Risk Management Framework and guidelines.
Indicator responsibility	Manager: Risk Management

TECHNICAL INDICATOR 4.17

Indicator title	Number of Guidelines on Risk Management processes developed reviewed and issued
Short definition	Review, update and issue Guideline on Risk management processes.
Purpose/importance	Strengthen the risk management processes and reduce the level of non-compliance
Policy linked to	PFMA
Source/collection of data	Risk Assessment Reports, Top Ten High Risk Areas and meetings
Means of verification	Reports
Method of calculation	Analysis of source data
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative - for the year
Reporting cycle	Monthly/Quarterly and Annually
New indicator	No
Desired performance	Improved risk management processes and corporate governance
Indicator responsibility	Manager: Risk Management

TECHNICAL INDICATOR 4.18

Indicator title	Number of risk management awareness and assessment sessions conducted
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Short definition	6 Risk awareness/ assessment sessions in municipalities
Purpose/importance	Advocate the Importance of Risk Management and effective management of risks.
Policy linked to	PFMA
Source/collection of data	Risk Assessment Reports, Top Ten High Risk Areas and meetings.
Means of verification	Reports
Method of calculation	Analysis of source data
Data limitations	None availability of stakeholders
Type of indicator	Output
Calculation type	Cumulative - for the year
Reporting cycle	Monthly/Quarterly and Annually
New indicator	No
Desired performance	Improved risk management processes and corporate governance
Indicator responsibility	Manager: Risk Management

TECHNICAL INDICATOR 4.19

Indicator title	Number of Strategic Support Plans issued on effective implementation of Risk management
Short definition	<ul style="list-style-type: none"> • Implementations of provincial Framework and guidelines • Departments, Municipalities and Public Entities are at desired maturity level based on the FMCMM results
Purpose/importance	Improve on Risk Management maturity level
Policy linked to	PFMA
Source/collection of data	FMCMM
Means of verification	FMCMM
Method of calculation	Analysis of source data
Data limitations	None submission of progress reports/action plans
Type of indicator	Output
Calculation type	Cumulative - for the year
Reporting cycle	Monthly/Quarterly and Annually
New indicator	No



Desired performance	Improve Risk Maturity level
Indicator responsibility	Manager: Risk Management

Sub-Programme: Provincial Internal Audit

TECHNICAL INDICATOR 4.20	
Indicator title	Improve the effectiveness of Internal Audit processes
Short definition	Monitor and provide support and capacity building to 12 votes, 20 municipalities and 4 public entities to fully implement standardized internal audit processes
Purpose/importance	Strengthen the internal audit processes and reduce the level of non-compliance
Policy linked to	PFMA, MFMA
Source/collection of data	Internal audit plans and reports issued and completed evaluation questionnaire for Audit Committees
Means of verification	Audit plans
Method of calculation	Analysis of source data
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative - for the year
Reporting cycle	Monthly, quarterly and annually
New indicator	No
Desired performance	Improved internal audit processes and corporate governance
Indicator responsibility	General Manager: Financial Governance

TECHNICAL INDICATOR 4.21	
Indicator title	Percentage of feedback reports issued on Internal audit plans received
Short definition	<ul style="list-style-type: none"> • Receive Internal Audit Plans (100% of Internal Audit plans received and analysed) • Analyse the plans by using template designed • Issue reports on findings • Keep register of Internal audit plans received, analysed and feedback provided
Purpose/importance	Improve audit coverage in the Province
Policy linked to	PFMA
Source/collection of data	Internal Audit plans received from Votes, Municipalities and public Entities



Means of verification	Audit plans
Method of calculation	Analysis in terms of predetermined check list
Data limitations	None submission of Internal Audit plans by votes, municipalities and Public Entities
Type of indicator	Output
Calculation type	Cumulative - for the year
Reporting cycle	Bi -Annually
New indicator	No
Desired performance	Improved internal audit processes and corporate governance
Indicator responsibility	Manager Internal Audit

TECHNICAL INDICATOR 4.22

Indicator title	Number of feedback reports issued in terms of the functioning of Audit Committee
Short definition	<ul style="list-style-type: none"> • Attend Audit Committee meetings • Evaluate the proceedings of the meeting in terms of the following standards: <ul style="list-style-type: none"> ○ Composition and quality; ○ Understanding Business and Risks; ○ Oversight of Internal and external auditors; ○ Process and procedures; ○ Communication • Issue feedback reports
Purpose/importance	Improve the functionality of Audit Committees in the Province
Policy linked to	PFMA, MFMA
Source/collection of data	Audit Committee meetings
Means of verification	Audit reports
Method of calculation	Observation of Audit Committee meeting proceedings and predetermined checklist
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative for the year
Reporting cycle	Monthly
New indicator	Yes
Desired performance	Improved internal audit processes and corporate governance



Indicator responsibility	Manager Internal Audit
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TECHNICAL INDICATOR 4.23	
Indicator title	Number of reports issued on readiness of Quality Assurance Review
Short definition	Perform Quality Assurance Reviews and issue reports with recommendations for improvement
Purpose/importance	Improve the functionality of Internal audit activity
Policy linked to	PFMA
Source/collection of data	Internal Audit Manual, Internal Audit units
Means of verification	Reports
Method of calculation	Compliance with IIA Standards
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative for the year
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	Improve the compliance to IIA Standards
Indicator responsibility	Manager Internal Audit



ANNEXURE F:

a) CHANGES TO STRATEGIC PLAN'S STRATEGIC OBJECTIVES

The new strategic objectives are more explanatory of the mandate the Department

Programme 1: Administration

Old: Strategic Objective 3.1:	Manage and support the planning and implementation of objectives in the Administration programme
Strategic Objective	Removed:

Old: Strategic Objective 3.2:	Provide administrative support to all Programmes within the Department
Removed:	Removed:

Old: Strategic Objective 4:	Coordinate and implement departmental programmes and activities
Removed:	Removed:

Old: Strategic Objective 9:	Co-ordinate, plan support and report on departmental activities to achieve departmental objectives
New: Strategic Objective 9:	Support the Department to report on Departmental activities to achieve objectives

Programme 2: Budget and Expenditure Management

Old: Strategic Objective 2:	Support Votes to maximise and expand own revenue base in the province
New: Strategic Objective 2:	Support provincial votes and public entities to maximise and expand sustainable revenue generation and collection in the province

Old: Strategic Objective 3:	Provide support and monitor Votes in terms of budget and expenditure
New: Strategic Objective 3:	Promote effective and optimal financial resource allocation and expenditure management for provincial government

Old: Strategic Objective 4:	Render provincial infrastructure co-ordination services
New: Strategic Objective 4:	Promote provincial efficiency in financial planning and implementation of infrastructure planning

Old: Strategic Objective 5 :	Support municipalities to maximise and expand own revenue base in the province
Removed:	Removed



Programme 3: Physical Asset Management

Old: Strategic Objective 3:	Management of provincial physical assets
New: Strategic Objective 3:	Monitor and support provincial physical assets

Programme 3: Provincial Supply Chain Management

Old: Strategic Objective 4:	Implementation of Supply Chain Management framework
Old: Strategic Objective 4.1:	Provide guidance on implementation of supply change management framework
New: Strategic Objective 4.1:	Monitor and support the implementation of SCM framework
Old: Strategic Objective 4.2:	Public Private Partnership coordination
New: Strategic Objective 4.2:	Support the identification of Public Private Partnership projects

Programme 3: Public Sector Liabilities

Old: Strategic Objective 5:	Facilitate effective management of public sector liabilities
New: Strategic Objective 5:	Facilitate the management of public sector liabilities

Programme 3: Interlinked Financial Systems

Old: Strategic Objective 6:	Utilisation of transversal systems
New: Strategic Objective 6:	Support votes on the utilisation of financial systems

Programme 3: Information Technology

Old: Strategic Objective 7.1:	Information Communication Technology (ICT) services to departments
New: Strategic Objective 7.1:	Provide information Communication Technology (ICT) services to vote
Old: Strategic Objective 7.2 :	Public accessibility to government information
Removed:	Removed

Programme 4: Norms and Standards

Old: Strategic Objective 3.1:	Identify, analyse and monitor high risk areas in public sector institutions
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Old: Strategic Objective 3.2:	Develop and issue frameworks and strategies to address issues raised by the Auditor-General
New: Strategic Objective 3:	Improve the systems of internal control in public sector institutions

Old: Strategic Objective 4:	Provide guidance and support to public sector institutions on Risk Management processes
New: Strategic Objective 4:	Facilitate effective implementation of risk management

Old: Strategic Objective 5:	Provide guidance and support to public sector institutions on Internal Audit processes
New: Strategic Objective 5:	Improve the effectiveness of internal audit processes

b) CHANGES TO LINKAGE OF STRATEGIC DOCUMENT.

The link of the Strategic Objectives in the Departments Strategic Plan 2010/11 -2014/15 is to the MTSF 2009 – 2014, is priority 10. Whereas it is described as: **Strategic Priority 10: Building a developmental state including, improvement of public services and strengthening democratic institutions.**

This now changed to the National Development Plan, with the 14 different government outcomes in terms of which planning are guided. Added to this is the draft MTSF 2014/19. The Department of Finance is supporting outcome 9 and 12.

New linkage of strategic objectives to:

Old link of : Strategic Objectives :	Strategic Priority 10: Building a developmental state including, improvement of public services and strengthening democratic institutions
New link of : Strategic Objectives:	Outcome 9: Responsive, accountable, effective and efficient Local Government system. Output: Administrative and Financial Capability OUTCOME 12: An efficient, effective and development oriented public service and an empowered, fair and inclusive citizenship. Outputs: Procurement systems that deliver value for money and improve mechanisms to prevent corruption in the Public Service.

c) CHANGES TO ANNUAL PERFORMANCE PROGRAMME SUB-PROGRAMMES

Sub-programmes were removed from the Annual Performance plan after analysis has been done by National Treasury who guided that they should be included in the Operational plan. Programme 1 focus on support for the department, the core mandate of the department is being implemented in Programme's 2, 3 and 4.

Sub-programmes moved to operational plan are:

- Corporate Services;
- Communication;



- Security Management;
- Legal Services ; and
- Research, Policy and Planning

These sub-programmes indicators have been included in the operational plan of the Department which are inclusive of all performance indicators of the Department and are monitored on a monthly and quarterly basis with all indicators from the Annual Performance Plan.



014/15



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