



PROVINCIAL TREASURY
2015/16 ANNUAL PERFORMANCE PLAN
TECHNICAL INDICATOR DESCRIPTIONS

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PROGRAMME 1: ADMINISTRATION

Indicator Title		Short Definition	Purpose/ Importance	Source/ evidence	Method of Calculation	Data Limitations	Type of Indicator	Calculation Type	Reporting Cycle	New Indicator	Desired Performance	Indicator Responsibility
1.1	MPAT Assessment	The percentage of standards in the Management Performance Assessment Tool (MPAT) for which the department received a fully compliance score (level 3 or 4)	The MPAT assessment provides a snapshot of the quality of management practices in departments across the following Key Performance Areas: <ul style="list-style-type: none"> • Strategic Management • Governance and Accountability • Human Resource Management • Financial Management 	MPAT assessment outcome moderated by the DPME in the Presidency	Total number of standards with a level 3 or 4 score as a percentage of the total number of standards	Dependent on the accuracy and quality of secondary data and the moderation process	Outcome	Non-cumulative	Annually	Yes	Higher	CFO
1.2	Audit Opinion	The Auditor General expresses an opinion on the financial statements of the department based on the audit	The public sector audit assesses the stewardship of public funds, implementation of government policies and compliance with key legislation in an objective manner. It includes the following: <ul style="list-style-type: none"> • Provide assurance that the financial statements are free from misstatements that will affect the users of the financial statements • Report on the usefulness and reliability of the information in the annual report • Report on material non-compliance with key legislation • Identifying key internal control deficiencies that should be addressed to achieve a clean audit. 	Auditor General Report	None	None	Outcome	Non-cumulative	Annually	Yes	On-target	CFO

Indicator Title		Short Definition	Purpose/ Importance	Source/ evidence	Method of Calculation	Data Limitations	Type of Indicator	Calculation Type	Reporting Cycle	New Indicator	Desired Performance	Indicator Responsibility
1.3	Percentage of invoices paid within 30 days	Percentage of invoices paid within 30 days of receipt of a legitimate invoice	The indicator measures the extent to which all unopposed invoices (opposed invoices refers to invoices returned to suppliers as a result of errors or inconsistencies on them) are paid within 30 days. It is important for small businesses that government pays its suppliers within 30 days	Payment reports	Number of unopposed invoices paid within 30 days as a % of total number of unopposed invoices received due for payment during the reporting period	Accuracy of information captured	Impact	Non-Cumulative	Quarterly	No	Higher	CFO
2.1	Implementation of NSDS III Strategic Framework	A departmental WSP is developed to implement the NSD III Strategic Framework. The spending budget for skills development is used to track this implementation	The indicator shows the progress that the department is making with training as per the Workplace Skills Plan (WSP)	Progress report on spending on training budget	Amount spent for the quarter as a percentage of the skills budget	Accuracy of records	Output	Cumulative	Quarterly	New	On-target	SEM: Corporate Services
2.2	Implementation of EHW Strategic Framework	Implementation reports on the 4 pillars of the EHW Strategic Framework	To report on progress made on the implementation of the 4 pillars of the EHW Strategic Framework	Implementation reports	Simple Count	Accuracy of records	Output	Cumulative	Quarterly	New	On-target	SEM: Corporate Services
2.3	Vacancy rate	The percentage of funded posts on the staff establishment which are vacant at the end of the financial year	This measure tracks the extent to which the department has adequate personnel to fulfil its mandate	Employment Report as at end of the financial year	Number of funded vacant posts as a % of the total number of funded posts on the staff establishment	None	Outcome	Non-Cumulative	Annually	New	A lower vacancy rate	SEM: Corporate Services

Indicator Title		Short Definition	Purpose/ Importance	Source/ evidence	Method of Calculation	Data Limitations	Type of Indicator	Calculation Type	Reporting Cycle	New Indicator	Desired Performance	Indicator Responsibility
2.4	ICT Governance	Implementation of approved ICT Governance Policy Framework	To comply with government's Corporate Governance of ICT framework	ICT governance framework documents and implementation report Business Continuity Strategic Plan and Policy ICT Risk Management Policy Information Security Strategy Plan and Policy ICT Strategy Plan	Simple count of ICT Governance documents and implementation reports	None	Output	Non-Cumulative	Quarterly	Yes	On-target	SEM: Corporate Services
2.5	Number of days taken to resolve disciplinary cases	Average number of days taken to resolve disciplinary cases	To comply with Labour Relations act, PFMA, Public Service Act and Basic Employment Act etc.	Management report on disciplinary cases	Total number of days, from the date when a disciplinary case is instituted against an employee until it is finalised, of all cases finalised during the reporting period divided by the number of cases	None	Outcome	Non-Cumulative	Quarterly	No	Lower	SEM: Corporate Services

PROGRAMME 2: SUSTAINABLE RESOURCE MANAGEMENT

Indicator Title		Short Definition	Purpose/ Importance	Source/ evidence	Method of Calculation	Data Limitations	Type of Indicator	Calculation Type	Reporting Cycle	New Indicator	Desired Performance	Indicator Responsibility
3.1	Economic research papers	Number of research papers completed in line with set scientific standards	High quality research to enhance inclusive economic growth and development in the Free State	Research papers based on secondary data from various databases (e.g. StatsSA, IHS-Global Insight, World Bank, IMF, African Development Bank, South African Reserve Bank, National treasury, etc.) and research papers. Primary data collected from surveys, interviews, etc.	Simple Count	Lack of relevant data at sub-national level, poor response rate on questionnaires	Output	Non-Cumulative	Annually	No	Higher	SM: Economic Analysis

Indicator Title		Short Definition	Purpose/ Importance	Source/ evidence	Method of Calculation	Data Limitations	Type of Indicator	Calculation Type	Reporting Cycle	New Indicator	Desired Performance	Indicator Responsibility
3.2	Publications	Timeous Publication of the: PERO DERO MTBPS	PERO provides an overview of the state of the economy, on the global, national and provincial sphere. DERO provides an overview of the state of municipal district economy. MTBPS is a mid-year review of budget implementation and a pre-cursor to the next budget. It includes a review of macroeconomic forecasts, mid-year analysis of expenditure and revenue as well as policy changes	Publications based on secondary data from various databases (e.g. StatsSA, IHS-Global Insight, World Bank, IMF, African Development Bank, South African Reserve Bank, National treasury, etc.) and research papers. Primary data collected from surveys, interviews, etc.	Simple Count	Dependence on timely release of data by various institutions.	Output	Cumulative	Annually	Yes	On-target	SM: Economic Analysis
3.3	Quarterly Labour Market Review Bulletin	Quarterly Labour Market Review Bulletins published online according to set standards	To inform and keep up-to-date all relevant stakeholders on current issues in the provincial Labour Market	Quarterly Labour Review bulletins based on secondary data from StatsSA's QLFS, IHS-Global Insight. Primary data collected from surveys, interviews, etc.	Simple Count	Dependence on timely release of data by StatsSA	Output	Non-Cumulative	Quarterly	No	On-target	SM: Economic Analysis
4.1	Revenue base (Estimates / targets)	Credible revenue targets for departments.	To indicate revenue estimation for financial years ahead. This makes provisions for better planning	Targets/estimates for MTEF period agreed with departments	Simple Count	Credibility of the targets depends on the accuracy of IYM reports	Output	Non-Cumulative	Annually	No	On-target	SM: Fiscal Policy

Indicator Title	Short Definition	Purpose/ Importance	Source/ evidence	Method of Calculation	Data Limitations	Type of Indicator	Calculation Type	Reporting Cycle	New Indicator	Desired Performance	Indicator Responsibility	
4.2	Research paper on revenue	Studies on subjects that may have positive impact on provincial revenue generation	To identify new sources or enhance current streams of revenue for the province	Paper based on previous Research Papers, benchmarks with other provinces etc.	Simple Count	None	Output	Non-Cumulative	Annually	No	Higher.	SM: Fiscal Policy
4.3	Monthly performance reports on revenue	Monthly Analysis reports on: <ul style="list-style-type: none"> • Own Revenue collected • Spending on REA Projects 	Monitors the performance of departments on revenue collection, and spending on REA projects. This allows for early detection of poor performance and timely intervention of Treasury	Monthly analysis report based on Departmental Reports	Simple Count	Accuracy of IYM, IRM and BAS reports	Output	Cumulative	Monthly	No	On-target	SM: Fiscal Policy
5.1	Monthly performance reports on conditional grants	Monthly reports on spending on Conditional Grants	Monitors the performance of departments on spending of grants. This allows for early detection of poor performance and timely intervention of Treasury	Monthly analysis report based on Departmental Reports	Simple Count	Accuracy of IYM, IRM and BAS reports	Output	Cumulative	Monthly	No	On-target	SM: Fiscal Policy
5.2	Quarterly financial performance reports	Financial performance of Public Entities evaluated on quarterly basis	To monitor and evaluate spending performance against budgets and thus effective use of resources	Quarterly spending performance reports	Simple Count	The quality of monitoring reports depend on the accuracy of reports received	Output	Cumulative	Quarterly	No	Higher	SM: Fiscal Policy
6.1	Appropriation Bill	Appropriation Bill developed to appropriate money from the Provincial Revenue Fund for the requirements of the Province	To appropriate money from the Provincial Revenue fund as the Constitution requires that money may be withdrawn from the Provincial Revenue Fund only in terms of an appropriation by an Act of the Provincial Legislature	Appropriation Bill	Simple Count	None	Output	Non-Cumulative	Annually	No	On-target	SM: Budget Management

Indicator Title		Short Definition	Purpose/ Importance	Source/ evidence	Method of Calculation	Data Limitations	Type of Indicator	Calculation Type	Reporting Cycle	New Indicator	Desired Performance	Indicator Responsibility
6.2	Adjustment Appropriation Bill	Adjustment Appropriation Bill developed to appropriate adjusted amounts of money for the requirements of the Province	To appropriate adjusted funds from the Provincial Revenue fund as the Constitution requires that money may be withdrawn from the Provincial Revenue Fund only in terms of an appropriation by an Act of the Provincial Legislature	Adjustment Appropriation Bill	Simple Count	None	Output	Non-Cumulative	Annually	No	On-target	SM: Budget Management
6.3	Reports on funded priorities	Produce quarterly reports on funded priorities	To track expenditure as well as progress made on the implementation of sector specific priorities	Report on expenditure and progress with priorities	Simple Count	The quality of the report depends on the accuracy of information from departments	Output	Cumulative	Quarterly	No	Higher	SM: Budget Management
7.1	In-Year Monitoring Model assessment reports	Monthly assessment reports produced in terms of the In-Year Monitoring Model	To assess and monitor projected expenditure against actual expenditure and to identify early challenges as well as providing National Treasury with an Expenditure Analysis Report	Provincial Preliminary Expenditure Analysis reports and pre-audited data files submitted to National Treasury	Simple Count	The quality of the report depends on the accuracy and availability of data from departments	Output	Cumulative	Monthly	No	On-target	SM: Public Finance
7.2	Infrastructure expenditure assessment report	Quarterly assessments reports prepared in terms of the infrastructure model	To assess and monitor projects against actual expenditure in line with project status to identify early challenges	Data files submitted to national Treasury	Simple Count	None	Output	Cumulative	Quarterly	No	On-target	SM: Public Finance

PROGRAMME 3: ASSET AND LIABILITY MANAGEMENT

Indicator Title		Short Definition	Purpose/ Importance	Source/ evidence	Method of Calculation	Data Limitations	Type of Indicator	Calculation Type	Reporting Cycle	New Indicator	Desired Performance	Indicator Responsibility
8.1	Monthly SCM monitoring reports	Reports on compliance with the SCM prescripts, practices and systems	To assess departments' compliance with the SCM prescripts, practices and systems and provide them with feedback and recommendations in order to improve compliance	SCM Assessment Reports	Simple Count	None	Output	Cumulative	Quarterly	No	On-target	SM: Asset Management
8.2	Reports on implementation of transversal contracts	Report on progress with arranging of transversal contracts and monitoring of those already in place	To monitor progress with putting transversal contracts in place	Status report	Simple Count	None	Output	Cumulative	Quarterly	Yes	Higher	SM: Asset Management
8.3	Reports on payment of invoices within 30 days	Report on number of legitimate invoices from suppliers reported as not paid within 30 days by departments and public entities	To monitor compliance to TR 8.2.3 and Instruction Note 34/2012 to settle accounts within required timeframes	Payment analysis based on BAS and LOGIS payment reports and monthly reports from departments and entities	Simple Count	Accuracy depends on the correctness of information on the systems and reported by departments and public entities	Output	Cumulative	Monthly	Yes	On-target	SM: Asset Management
8.4	Report on administration of Supplier Management System	Report on administration and maintenance of the centralized database system	To report on progress on the database, challenges experienced by departments and public entities regarding the utilisation of the database system as well as challenges experienced with suppliers	Supplier database system report	Simple Count	None	Output	Cumulative	Quarterly	No	Higher	SM: Asset Management
8.5	SCM Forums	Number of supply chain management forums conducted	To create a platform for sharing information and best practices within SCM	Attendance Registers	Simple Count	None	Output	Cumulative	Quarterly	No	Higher	SM: Asset Management

Indicator Title		Short Definition	Purpose/ Importance	Source/ evidence	Method of Calculation	Data Limitations	Type of Indicator	Calculation Type	Reporting Cycle	New Indicator	Desired Performance	Indicator Responsibility
8.6	SCM training sessions	Number of training sessions conducted	To monitor skills development initiatives to ensure adequate skills and capacity within SCM in the Province	Attendance Registers	Simple Count	None	Output	Cumulative	Quarterly	No	Higher	SM: Asset Management
9.1	Physical asset monitoring reports	Physical asset monitoring reports produced on Physical Asset Management (PAM) practices in the Province	To monitor and evaluate internal control systems of departments and public entities with regard to physical asset management	Monitoring reports	Simple Count	None	Output	Cumulative	Quarterly	No	Higher	SM: Asset Management
9.2	Assessment reports on Interim Financial Statements on assets	Assessment reports on financial statements produced to promote quality financial statements	To assess the integrity of information reported by department and ensure that the correct amounts are disclosed in the interim financial statements	Assessment / Evaluation Reports	Simple Count	None	Output	Cumulative	Quarterly	No	On-target	SM: Asset Management
9.3	Review of Audit Action Implementation plan on assets	Analysis on Prior Audit issues raised by the AGSA	To monitor whether all issues raised by the Auditor General has been addressed and whether it is cleared prior to auditing the current financial year	Review of departmental responses to exceptions as per Remedial Action Plans	Simple Count	None	Output	Cumulative	Quarterly	No	Higher	SM: Asset Management
9.4	PAM Forums	Number of forums held to improve physical asset management in departments and public entities	To assist departments and public entities to enhance and improve asset management through capacity building	Attendance Registers and agendas	Simple Count	None	Output	Cumulative	Quarterly	No	Higher	SM: Asset Management
9.5	PAM training sessions	Number of training sessions held to improve physical asset management in departments and public entities	To assist departments and public entities to enhance and improve asset management through capacity building	Attendance Registers	Simple Count	None	Output	Cumulative	Annually	No	Higher	SM: Asset Management

Indicator Title		Short Definition	Purpose/ Importance	Source/ evidence	Method of Calculation	Data Limitations	Type of Indicator	Calculation Type	Reporting Cycle	New Indicator	Desired Performance	Indicator Responsibility
10.1	Reports on Infrastructure site visits conducted	Consolidated report on infrastructure sites/projects visited	To monitor if progress is made with the implementation of infrastructure projects	Infrastructure site visit reports	Simple Count	The accuracy of the report depends on the accuracy of reported information	Output	Cumulative	Quarterly	No	Higher	SM: Asset Management
10.2	Quarterly infrastructure, review meetings	Infrastructure delivery reviews conducted	To monitor the progress made by relevant departments on infrastructure delivery and the institutionalisation of the IDIP within these departments	Attendance Registers and minutes/report	Simple Count	None	Output	Cumulative	Quarterly	No	Higher	SM: Asset Management
10.3	Review of the IDMS framework	Annual review of the IDMS framework to effect changes brought by National Government or EXCO in how infrastructure delivery should unfold in the province	To ensure alignment with changes by National Government or EXCO in how infrastructure delivery should unfold in the province	Updated framework	Simple Count	None	Output	Cumulative	Annually	Yes	On-target	SM: Asset Management
10.4	Reports on management of PPP projects	Consolidated reports produced on effective management of PPP projects. Effective management in this context refers to progress against project plans, challenges experienced and the department's response to the challenges	To report on the status of PPP projects in the province	Consolidated reports on progress with PPP projects	Simple Count	The accuracy of the report depends on the accuracy of data received from departments	Output	Cumulative	Quarterly	No	Higher	SM: Asset Management
10.5	PPP forums	PPP forums conducted	To improve skills within the PPP projects in the province	Agendas, Minutes and attendance registers	Simple Count	None	Output	Cumulative	Quarterly	No	Higher	SM: Asset Management

Indicator Title		Short Definition	Purpose/ Importance	Source/ evidence	Method of Calculation	Data Limitations	Type of Indicator	Calculation Type	Reporting Cycle	New Indicator	Desired Performance	Indicator Responsibility
11.1	Reports on Cash allocations	Monthly reports on cash allocations to departments	To report on the status of cash transfers from the Provincial Revenue Fund to the Provincial Departments in line with the Appropriation Act	Cash reports – monthly schedules of Actual Transfers to PMG	Simple Count	None	Output	Cumulative	Monthly	No	On-target	SM: Asset Management
11.2	Reports on Investments	Monthly reporting on investments performance	To report on the performance of investments and interest generated by the Provincial Revenue Fund	Investment registers	Simple Count	Accuracy of the information depends on the accuracy with which the reconciliations are compiled	Output	Cumulative	Monthly	No	On-target	SM: Asset Management
11.3	Annual review of the settlement limit and bridging finance	Annual review of bridging finance and settlement limits	To ensure that the Province has access to adequate temporary bridging finance	MEC approval for the bridging finance	Simple Count	No specific limitations	Output	Non-Cumulative	Annually	No	On-target	SM: Asset Management
11.4	Reconciliations between Provincial Revenue Fund and PMGs	Monthly reconciliation of financial information between Provincial Revenue Fund and Provincial Departments	To reconcile the movement of funds between the Provincial Revenue Fund and Provincial Departments (payments and receipts)	Monthly departmental reconciliations between PMS and Exchequer accounts	Simple Count	No specific limitations	Output	Non-Cumulative	Monthly	Yes	On-target	SM: Asset Management
11.5	Monitoring of SLA with provincial banker through monthly meetings	Monthly monitoring of provincial banker in line with the SLA through monthly meetings	To find solutions to banking challenges experienced by provincial departments and provincial treasury	Attendance registers/Minutes of meetings	Simple Count	None	Output	Cumulative	Monthly	No	On-target	SM: Asset Management
11.6	Annual Financial Statements on PRF	Timely submission of accurate Annual Financial Statements for the Provincial Revenue Fund	To report on the financial performance and financial position of the Provincial Revenue Fund, as well as net consolidated cash position of the fund	Annual Financial Statements	Simple Count	None	Output	Non-Cumulative	Annually	No	On-target	SM: Asset Management

Indicator Title		Short Definition	Purpose/ Importance	Source/ evidence	Method of Calculation	Data Limitations	Type of Indicator	Calculation Type	Reporting Cycle	New Indicator	Desired Performance	Indicator Responsibility
12.1	Uptime of BAS terminal servers	The indicator refers to the availability and stability of the BAS terminal servers as a percentage of normal working hours	To measure the extent to which the BAS terminal servers are available for Free State BAS users to logon to the BAS system	Up-time/ down time monitoring register	<p>The availability of the BAS terminal server is checked twice a day by logging on to verify that it is online. Up- and downtime is recorded in a register. These records form the basis from which uptime is calculated.</p> <p>Uptime (x) is calculated by deducting the total no of hours downtime (y) for a month from the total number of normal working hours in the month (z) and dividing it by the total number of working hours (z) multiply by 100, i.e.</p> $X = (z - y) / z * 100$	Downtime could be experienced in between verification logons	Output	Cumulative	Quarterly	No	Higher	SM: SIFS

Indicator Title		Short Definition	Purpose/ Importance	Source/ evidence	Method of Calculation	Data Limitations	Type of Indicator	Calculation Type	Reporting Cycle	New Indicator	Desired Performance	Indicator Responsibility
12.2	Technical and functional response time	Respond to requests for technical and functional support to Provincial Departments within 8 working hours. Support is provided with regard to the BAS, LOGIS and PERSAL systems. This could include, but is not limited to, User Creation, User Deletion, User Amendments, Printer Creation, Printer Deletion, Printer Amendments, Terminal Server Password Resets; LU (mainframe) Registration for PERSAL Users. The exact nature of the support provided depends on the request that the user registers.	The indicator measures the extent to which the department is able to ensure that logged calls are responded to within acceptable timeframes	i-Request reports (Statistics report/register)	The number of requests/calls responded to within 8 working hours is calculated as a percentage of the total number of calls logged to determine the overall percentage for responses within 8 working hours	Accuracy depends on availability of the network and accuracy of logging calls	Output	Cumulative	Quarterly	No	Higher	SM: SIFS
12.3	Process credible and accurate entities within 10 working days	Turn-around time for processing credible and accurate entities	To verify the accuracy and credibility of Banking Details of suppliers, employees, etc. on systems within 10 working days	Supplier Register/ system reports.	Percentage of requests processed within timeframes as a percentage of all requests received	None	Output	Entities processed within 10 working days	Quarterly	No	Shorter period	SM: SIFS

Indicator Title		Short Definition	Purpose/ Importance	Source/ evidence	Method of Calculation	Data Limitations	Type of Indicator	Calculation Type	Reporting Cycle	New Indicator	Desired Performance	Indicator Responsibility
12.4	Items codified and standardized within 48 working hours	Turn-around time for processing item-codification requests and items to be codified and standardised	<p>To enable system users within the province to have a standard reference to all items and services in use.</p> <p>The process of creating all items and services that LOGIS users need to transact is called codification and is only done in Provincial Treasury for the entire province.</p> <p>This process leads to the creation of Item Control Number (ICN).</p>	Codification register	Difference between the date and time received and finalised		Output	Items codified within 48 hours	Quarterly	No	Shorter period	SM: SIFS
12.5	Training of officials on functional use of Transversal Systems in the province	Number of users trained on Transversal Systems (BAS, PERSAL and LOGIS)	<p>To have competent Transversal Systems users, Minimisation of risks Effective utilization of the system</p> <p>Obtain 100% compliance on the utilization of the system</p>	Training statistics report / system attendance report/register	Simple Count	None	Output	Cumulative	Quarterly	No	On-target	SM: SIFS

PROGRAMME 4: FINANCIAL GOVERNANCE

Indicator Title	Short Definition	Purpose/ Importance	Source/ evidence	Method of Calculation	Data Limitations	Type of Indicator	Calculation Type	Reporting Cycle	New Indicator	Desired Performance	Indicator Responsibility	
13.1	Formal training sessions conducted/ facilitated to build capacity	Provide structured training to build and maintain accounting capacity in Provincial Departments and Entities on accounting practices. Facilitation of training, as used in the performance indicator, refers to the arrangement of training to be provided by a service provider or any person/institution other than officials from Provincial Treasury	To increase skills and knowledge of relevant officials to enhance the quality of financial reporting	<ul style="list-style-type: none"> Attendance registers Presentations 	Simple Count	None	Output	Cumulative	Quarterly	No	Higher	SM: Accounting Services
13.2	Interim and draft annual financial statements assessments	Consolidated reports on interim and draft annual financial statements assessments produced to promote quality financial statements that should leads to unqualified audit opinions by the AGSA	To comply with Provincial Treasury mandate to promote enforcement of section 18(2)(b) of the PFMA and identify capacity/ support required to be addressed to ensure complete and quality financial reporting	Financial Statement Assessment report	Simple Count	None	Output	Cumulative	Quarterly	No	On-target	SM: Accounting Services

Indicator Title		Short Definition	Purpose/ Importance	Source/ evidence	Method of Calculation	Data Limitations	Type of Indicator	Calculation Type	Reporting Cycle	New Indicator	Desired Performance	Indicator Responsibility
13.3	Consolidated annual financial statements and Annual Report	Compilation and timely submission of the quality Annual Consolidated Financial Statements for the Province in respect of departments and entities. <ul style="list-style-type: none"> • Draft CFS by 30 June • Final CFS by 31 August • Annual Report by 31 October 	To comply with Provincial Treasury mandate to promote enforcement of section 19 of the PFMA	Consolidated Annual Financial statements and Annual report	Simple Count	None	Output	Cumulative	Quarterly	No	On-target	SM: Accounting Services
13.4	Key Control Matrix	Consolidated Key Control Matrix (KCM) assessment reports produced regarding Departments and entities' to promote compliance with legislative requirements	To comply with Provincial Treasury mandate to promote enforcement of relevant legislative requirements and identify capacity /support required to enhance sound financial management, service delivery and improve future audit outcomes	Consolidated KCM reports	Simple Count	None	Output	Cumulative	Quarterly	No	On-target	SM: Accounting Services
14.1	Bi-annual consolidated Risk Management Compliance Reports	Bi-annual consolidated assessment report produced for Departments and Public Entities regarding compliance with Risk Management Framework	To comply with Provincial Treasury mandate to promote enforcement with legislative requirements, identify capacity /support required and enhance the effectiveness of risk management	Bi-Annual consolidated Risk Management KPI Reports.	Simple Count	None	Output	Cumulative	Bi-Annually	No	On-target	SM: Provincial Risk Management and Internal Audit

Indicator Title		Short Definition	Purpose/ Importance	Source/ evidence	Method of Calculation	Data Limitations	Type of Indicator	Calculation Type	Reporting Cycle	New Indicator	Desired Performance	Indicator Responsibility
14.2	Fraud risk assessment compliance reports	Bi-annual consolidated assessment report produced for Departments and Public Entities regarding compliance with Fraud Risk framework	To comply with Provincial Treasury mandate to promote enforcement with legislative requirements, identify capacity /support required and ultimately increasing the level of compliance with the risk management framework and enhance prevention of fraud	Bi-Annual consolidated Fraud risk assessment compliance reports.	Simple Count	None	Output	Cumulative	Bi-Annually	Yes	On-target	SM: Provincial Risk Management and Internal Audit
14.3	Bi-annual consolidated Internal Audit Activity and Audit Committee Compliance Reports	Bi-annual consolidated assessment report produced for Departments and Public Entities regarding compliance with Internal Audit Framework	To comply with Provincial Treasury mandate to promote enforcement with legislative requirements, identify capacity /support required and enhance the compliance related to Internal Audit activity and Audit Committee that will enhance sound financial management and service delivery	Bi-Annual consolidated Internal Audit and Audit Committees KPI Reports	Simple Count	None	Output	Cumulative	Bi-Annually	No	On-target	SM: Provincial Risk Management and Internal Audit
14.4	Formal Risk Management / Internal Audit training sessions.	Number of formal training and fraud awareness sessions conducted / facilitated to build capacity for Provincial Departments and Entities. Facilitation of training, as used in the performance indicator, refers to the arrangement of training to be provided by a service provider or any person/institution other than officials from Provincial Treasury	To increase skills and knowledge of relevant officials to enhance the quality and effectiveness of their performance in the respective areas	<ul style="list-style-type: none"> Attendance Registers Presentations 	Simple Count	None	Output	Cumulative	Quarterly	No	On-target	SM: Provincial Risk Management and Internal Audit

PROGRAMME 5: MUNICIPAL FINANCE MANAGEMENT

Indicator Title		Short Definition	Purpose/ Importance	Source/ evidence	Method of Calculation	Data Limitations	Type of Indicator	Calculation Type	Reporting Cycle	New Indicator	Desired Performance	Indicator Responsibility
15.1	Budget analysis	Assessment of Draft and Final Budgets received on credibility and compliance with MFMA regulations	The indicator assesses Municipalities', which submitted budgets to Provincial Treasury, for compliance to Treasury and Budgeting regulations	Consolidated reports	Simple Count	None	Output	Cumulative	Quarterly	No	On-target	SM: Mun Budget & IYM
15.2	Compliance with Section 71 reporting	Percentage of municipalities complying with S71 reporting requirements	To track the level of compliance in terms of implementation of municipal budgets	Compliance Reports	Annual average of the number of municipal reports submitted by due dates as a percentage of total number of annual returns for delegated municipalities	None	Outcome	Non-Cumulative	Annually	No	Higher	SM: Mun Budget & IYM
15.3	Support municipalities to reduce outstanding government debt	Support to municipalities to reduce the outstanding debt owed to municipalities by government departments. Support provided to municipalities entails conducting reconciliation sessions with relevant municipalities and government departments to discuss challenges and possible solutions with regard to outstanding debt	Reduction of government debt. Resolve disputes	Reports on meetings with municipalities/ Interdepartmental Debt Steering Committee	Simple Count	Submission of accurate information	Output	Cumulative	Bi-Annually and Quarterly	No	Higher	SM: Revenue and Debt

Indicator Title		Short Definition	Purpose/ Importance	Source/ evidence	Method of Calculation	Data Limitations	Type of Indicator	Calculation Type	Reporting Cycle	New Indicator	Desired Performance	Indicator Responsibility
15.4	Review of financial statements	Report on the review of mid-year and annual financial statements of municipalities submitted to Provincial Treasury for review	Assessment of submitted financial statements and feedback to municipalities	Consolidated Report on review of mid-year and AFS to Provincial Treasury and feedback to municipalities	Simple Count	None	Output	Non-Cumulative	Bi-Annually	No	On-target	SM: Mun Accounting Services
15.5	Asset Management forums	Asset Management forums held	To create a platform for sharing information and best practices with regard to Asset Management	Attendance Register	Simple Count	Attendance of the forum by municipalities	Output	Cumulative	Bi-Annually	Yes	Higher	SM: Mun Accounting Services
15.6	Focus municipalities supported to improve SCM compliance	Number of identified focus municipalities supported to improve SCM compliance to 100% of FMCMM SCM KPIs	Shows extent to which supported municipalities comply with FMCMM SCM KPIs	Assessment report	Simple Count	Assessment depends on accuracy of information provided by supported municipalities	Output and Outcome	Non-Cumulative	Annually	Yes	Higher	SM: Supply Chain Management and Compliance
15.7	Compliance against MFMA 30 Monitoring Indicators	Assessment of municipalities on compliance against the MFMA 30 Monitoring Indicators.	Assess extent to which municipalities comply with the MFMA 30 Monitoring Indicators	Assessment report	Simple Count	None	Output	Non-Cumulative	Annually	No	On-target	SM: Supply Chain Management and Compliance
15.8	Assessment of Delegation of Powers	Consolidated report on the assessment of municipalities on annual review and implementation of MFMA systems of delegations	Assess extent to which municipalities align their MFMA Delegations to the National Treasury's System of Delegations Framework	Assessment report	Simple Count	None	Output	Non-Cumulative	Annually	No	Higher	SM: Supply Chain Management and Compliance
15.9	Compliance with Minimum Competency Level Requirements	Assessment of municipalities' compliance with Minimum Competency Level Requirements	Report on the extent to which municipalities comply with the Minimum Competency Level Requirements	Assessment reports	Simple Count	Assessment depends on accuracy of information provided by municipalities	Output	Cumulative	Bi-Annually	No	Higher	SM: Supply Chain Management and Compliance

Indicator Title		Short Definition	Purpose/ Importance	Source/ evidence	Method of Calculation	Data Limitations	Type of Indicator	Calculation Type	Reporting Cycle	New Indicator	Desired Performance	Indicator Responsibility
15.10	Capacity building in SCM	Capacity building through District SCM Forums, SCM formal training and Intern's Forums	Measure the Provincial Treasury's initiatives to improve the skills levels of municipal officials in order to improve compliance with MFMA and related legislation	Attendance Registers / Forum reports / Training report	Simple Count	None	Output	Cumulative	Bi-Annually and Annually	Yes	Higher	SM: Supply Chain Management and Compliance
15.11	Assessment of functionality and efficiency of internal audit, risk management, audit committee and risk committee.	Reports issued on municipalities assessed to improve functionality and efficiency of internal audit, risk management, audit committee and risk management committee.	Report to Management on the level of improved compliance on applicable legislations.	Evaluation templates together with supporting evidence collected from the Internal Auditors at the municipalities.	Simple Count	None submission of the evidence by the municipalities	Output	Cumulative	Bi- Annually	No	Higher	SM: Risk Management & Internal Audit
15.12	Concept strategic risk management and internal audit documents developed.	Assist municipalities with concept documents that could be used to carry out their responsibilities.	Provide municipalities with for key concept risk management and internal audit documents for review and implementation.	Concept documents / templates	Simple Count	Participation by the municipalities	Output	Non-Cumulative	Annually	Yes	On-target	SM: Managers: Risk Management & Internal Audit
15.13	Capacity building in Risk Management and Internal Audit	Improve capacity within municipalities through formal training sessions, forums for Audit Committee Chairpersons and hosting of the fraud awareness week	Initiative to improve skills level within the municipalities	Attendance Registers	Simple Count	None	Output	Cumulative	Bi-Annually and Annually	No	Higher	SM & Managers: Risk Management & Internal Audit