



PROVINCIAL TREASURY

2017/18 ANNUAL PERFORMANCE PLAN

TECHNICAL INDICATOR DESCRIPTIONS

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ACRONYMS

AFS	Annual Financial Statement
BAS	Basic Accounting System
CASP	Comprehensive Agricultural Support Programme
CFO	Chief Financial Officer
CFS	Combined Financial Statements
CoE	Compensation of Employees
DERO	District Economic Review and Outlook
EHW	Employee Health and Wellness
EPRE	Estimates of Provincial Revenue and Expenditure
FASSET	Finance and Accounting Services Sector Education and Training Authority
FSGDS	Free State Growth and Development Strategy
GDP	Gross Domestic Product
HCT	Hematocrit
IFS	Interim Financial Statement
IMF	International Monetary Fund
IYM	In Year Monitoring
IT	Information Technology

KCM	Key Control Matrix
KPI	Key Performance Indicators
LOGIS	Logistical Information System
MEC	Member of the Executive Council
MFMA	Municipal Finance Management Act
MPAT	Management Performance Assessment Tool
mSCOA	Municipal Standard Chart of Accounts
MTBPS	Medium Term Budget Policy Statement
MTEF	Medium Term Expenditure Framework
MTSF	Medium Term Strategic Framework
MSP	Municipal Support Programme
NDP	National Development Plan
NERSA	National Energy Regulator of South Africa
NGP	New Growth Plan
NSDS	National Skills Development Strategy
OHS	Occupational Health and Safety
PAM	Physical Asset Management
PERO	Provincial Economic Review and Outlook

PERSAL	Personnel and Salary Administration System
PES	Provincial Equitable Share
PFMA	Public Finance Management Act
PI	Performance Indicator
PPI	Programme Performance Indicator
POR	Provincial Own Revenue
PPP	Public, Private Partnerships
PRF	Provincial Revenue Fund
PSETA	Public Service Sector Education and Training Authority
REA	Revenue Enhancement Allocation
SCM	Supply Chain Management
SITA	State Information Technology Agency
SLA	Service Level Agreements

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	Findings on Interim Financial Statements	Number of Provincial Treasury findings on Interim Financial Statements	Provincial Treasury assesses Interim Financial Statements to enable departments to improve on the quality of its annual financial statements. This indicator tracks the department's progress in reducing the number of findings by Provincial Treasury. If the department can reduce the number of findings, it could contribute to achieving an unqualified audit opinion by the AGSA.	Provincial Treasury IFS assessment reports	Average of the number of findings for the three quarters	None	Outcome	Cumulative	Quarterly	No	Lower	CFO
1.2	Accuracy and completeness of interim IFS work-file	Provincial Treasury assessment score on accuracy and completeness of IFS work-file	The work file is supporting documents to the IFS. Provincial Treasury assesses accuracy and completeness against a checklist of supporting documents required. Compliance with these requirements assists in improving the quality of financial statements that will be submitted for auditing. The indicator tracks the improvement that the department's performance in terms of the accuracy and completeness of supporting documents.	Provincial Treasury IFS assessment reports	Average of the assessment score for three quarters	None	Outcome	Cumulative	Quarterly	No	Higher	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	Monthly and Quarterly KCM assessment	Percentage of Key Control Indicators at level 4 score on Provincial Treasury KCM assessment for monthly and quarterly assessment	The indicator measures the extent to which the department complies with PFMA and related requirements as assessed by Provincial Treasury through the Key Control Matrix	KCM assessment reports	Averages of the monthly and quarterly assessments	None	Outcome	Non-Cumulative	Monthly and Quarterly	No	Higher	CFO
1.4	Percentage of invoices paid within 30 days	Percentage of invoices paid within 30 days of receipt of a legitimate invoice. The indicator is demand driven and a target can therefore not be set in actual numbers	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	Cumulative	Monthly and Quarterly	No	On target	CFO
2.1	Compliance with the NSDS III Framework	The extent to which the department complies with the requirements of the NSDS III Framework	The indicator shows the department's level of compliance with regard to the requirements of the NSDS III Framework in terms of the development and submission of the FASSET and PSETA WSP, reporting on interns and experiential learners, part-time bursaries and spending of the 1% of personnel cost allocated to training	FASSET and PSETA WSP, reporting on interns and experiential learners, part-time bursaries and report on spending of the 1% of personnel cost allocated to training	Number of identified areas/targets complied to as a percentage of the total number of identified areas/targets as set out in the quarterly targets	Accuracy of records	Output	Cumulative	Quarterly	No	On-target	Chief Director: 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	
2.2	Compliance with the EHW Strategic Framework	The extent to which the department complies with the requirements of the EHW Strategic Framework	The indicator shows the department's level of compliance with regard to the requirements of the EHW Strategic Framework in terms the development of Annual EHW Integrated Plan and submission of Quarterly EHW Integrated Reports on 4 EHW pillars, 4 EHW Operational Plans and Annual SMT report.	Annual EHW Integrated Plan, Quarterly EHW Integrated report on 4 EHW pillars, 4 EHW Operational Plans and SMT Annual Report	Number of identified areas/targets complied to as a percentage of the total number of identified areas/targets as set out in the quarterly targets	Accuracy of records	Output	Cumulative	Quarterly	No	On-target	Chief Director: Corporate Services
2.3	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	Chief Director: 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	Research to influence policy in order to enhance inclusive economic growth and development in the Free State. The indicator tracks the volume of research produced by the department.	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	None. The quality of the papers depends on the availability of relevant data at sub-national level and the response rate on questionnaires	Output	Non-Cumulative	Annually	No	Higher	Director: 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	Publication of the: PERO DERO MTBPS	PERO provides an overview of the state of the economy, on the global, national and provincial spheres. 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	None. Finalisation of the publications depend on timely release of data by various institutions.	Output	Cumulative	Annually	No	On-target	Director: Economic Analysis
3.3	Quarterly Labour Market Review Bulletin	Quarterly Labour Market Review Bulletins published online (intranet)	To provide up-to-date and relevant information 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	None. Finalisation of the bulletin depends on timely release of data by StatsSA	Output	Non-Cumulative	Quarterly	No	On-target	Director: Economic Analysis
4.1	Revenue base (Estimates / targets)	Credible revenue targets for revenue generating departments	To indicate revenue estimation for financial years ahead. This makes provision for better planning	Reports on targets/estimates for MTEF period agreed with departments	Simple Count	None. The credibility of the targets depends on the accuracy of IYM reports	Output	Non-Cumulative	Annually	No	On-target	Director: 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	Performance reports on own revenue	Monthly Analysis reports on Provincial Own Revenue collected	Monitors the performance of departments on revenue collection. This allows for early detection of poor performance and timely intervention of Treasury where necessary	Monthly analysis report based on departmental reports	Simple Count	None. The accuracy of the reports depend on the accuracy of IYM, IRM and BAS reports	Output	Cumulative	Monthly	No	On-target	Director: Fiscal Policy
4.3	Performance reports on revenue enhancement allocation	Monthly Analysis reports on spending on REA Projects	Monitors the performance of departments on spending on REA projects. This allows for early detection of poor performance and timely intervention of Treasury where necessary	Monthly analysis report based on departmental reports	Simple Count	None. The accuracy of the reports depend on the accuracy of IYM, IRM and BAS reports	Output	Cumulative	Monthly	No	On-target	Director: Fiscal Policy
4.4	Revenue enhancement research	Research paper on revenue enhancement	The indicator tracks the research produced by the department aimed at enhancing provincial revenue, including, but not limited to identifying new mechanisms for revenue enhancement	Research papers based on secondary data from various databases	Simple Count	None Finalisation of the research depends on the availability of relevant data at sub-national level and the response rate on questionnaires	Output	Non-cumulative	Annually	Yes	On-target	Director: Fiscal Policy
5.1	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 where necessary	Monthly analysis report based on departmental reports	Simple Count	None. Accuracy of reports depend on the accuracy of IYM, IRM and BAS reports	Output	Cumulative	Monthly	No	On-target	Director: 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
5.2	Quarterly performance reports	Financial and non-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	None. The accuracy of monitoring reports depend on the accuracy of reports received	Output	Cumulative	Quarterly	No	On-target	Director: Fiscal Policy
5.3	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	Director: Budget Management
5.4	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	Director: Budget Management
5.5	Reports on funded priorities	Produce quarterly reports on funded priorities	To track expenditure as well as progress made towards implementation of identified priorities	Report on expenditure and progress with priorities	Simple Count	None. The accuracy of the report depends on the accuracy of information from departments	Output	Cumulative	Quarterly	No	Higher	Director: 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
5.6	Reports on spending on Personnel	Analysis reports on spending on Personnel by provincial departments	To track spending on Personnel by provincial departments.	Report on spending on Personnel by provincial departments	Simple Count	None. The accuracy of the report depends on the accuracy and availability of data from departments	Output	Cumulative	Quarterly	No	Higher	Director: Budget Management
5.7	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	None. The accuracy of the report depends on the accuracy and availability of data from departments	Output	Cumulative	Monthly	No	On-target	Director: Public Finance
5.8	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. The accuracy of the report depends on the accuracy and availability of data from departments	Output	Cumulative	Quarterly	No	On-target	Director: Public Finance
6.1	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	None. The accuracy of the report depends on the accuracy of reported information	Output	Cumulative	Quarterly	No	Higher	Director: Public Finance

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	Quarterly infrastructure, review reports	Consolidated reports produced on progress reported to Infrastructure delivery.	To address the issues raised by AG and provincial treasury i.e: Spending trends on infrastructure projects and accurate reporting on IRM Implementation of IDMS and SIPDM by depts. Status of engagements implementing depts for U-AMPS HR issues relating to infrastructure units in depts. Progress with sec 42 transfers Implementation of audit action plans related to previous infrastructure audit issues	Status report	Simple Count	None. The accuracy of the report depends on the accuracy of data received from departments	Output	Cumulative	Quarterly	No	On target	Director: Public Finance
6.3	Evaluation of planning documents for departments	Evaluation report on infrastructure planning documents of departments	To ensure that IDMS implementation documents adhere to the required standards and quality as prescribed by National Treasury for incentive grant allocation	Evaluation Report	Simple Count	None	Output	Non-Cumulative	Annually	No	Higher	Director: Public Finance
7.1	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	Director: Public Finance

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
7.2	Annual Financial Statements (PRF)	Timely submission of Annual Financial Statements on PRF	To comply with the Public Finance Management Act	PRF Annual Financial Statement and proof of submission to the AG	Simple Count	None	Output	Non-Cumulative	Annually	No	On-target	Director: 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	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	Director: Asset Management
8.2	PPP monitoring reports	Consolidated reports produced on progress reported to PPP projects.	To report on the status of PPP projects in the province to progress against project plans, challenges experienced and the department's response to the challenges	Status report on PPP projects	Simple Count	None. The accuracy of the report depends on the accuracy of data received from departments	Output	Cumulative	Quarterly	No	Higher	Director: Asset Management
8.3	Reports on assessment 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 and the extent to which departments report on and make use of transversal contracts	Status report on transversal contracts	Simple Count	None	Output	Cumulative	Quarterly	No	Higher	Director: 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
8.4	Reports on payment of invoices within 30 days	Report on number of 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	None. Accuracy of the reports depends on the correctness of information on the systems and reported by departments and public entities	Output	Cumulative	Monthly	No	On-target	Director: 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	Director: Asset Management
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	Director: Asset Management
8.7	Assessment of Annual Procurement Plans	Report on Assessment of Annual Procurement Plans	Provincial Treasury assesses departments' Annual Procurement Plans to ensure compliance and improve the quality thereof	Annual Procurement Plans Report	Simple Count	None	Output	Non-Cumulative	Annually	No	On-target	Director: 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	Director: 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
9.2	Report on follow up of Prior Year asset audit issues	Analysis on Prior Audit issues raised by the AGSA	To monitor whether all issues raised by the Auditor General have been addressed and whether they are 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
10.1	Percentage of working hours that BAS Terminal Servers are available	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	Director: 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	
10.2	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	Director: SIFS
10.3	Training of officials on functional use of Transversal Systems in the province	Number of users trained on Transversal Systems (BAS, PERSAL and LOGIS) This indicator is demand driven and the actual number of users trained depend on nominations from departments	To have competent Transversal Systems users, Minimisation of risks Effective utilization of the system Obtain 100% compliance on the utilization of the system	Attendance Registers	Simple Count	None	Output	Cumulative	Quarterly	No	On-target	Director: 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	
11.1	Training sessions to build capacity	Provide structured training to build and maintain accounting capacity in Provincial Departments and Entities on accounting practices.	To increase skills and knowledge of relevant officials to enhance the quality of financial reporting	Attendance registers	Simple Count	None	Output	Cumulative	Quarterly	No	Higher	Director: Accounting Services
11.2	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 lead 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 Consolidated Assessment report	Simple Count	None	Output	Cumulative	Quarterly	No	On-target	Director: Accounting Services
11.3	Consolidated annual financial statements and Annual Report	Compilation and timely submission of 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	Proof of submission and Consolidated Annual Financial statements and Annual report	Simple Count	None	Output	Cumulative	Quarterly	No	On-target	Director: 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
11.4	Key Control Matrix	Consolidated monthly and quarterly 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 monthly and quarterly KCM reports	Simple Count	None	Output	Cumulative	Quarterly	No	On-target	Director: Accounting Services
12.1	Risk Management and Fraud Risk Assessment Compliance Reports	Bi-annual consolidated assessment report produced for departments and public entities regarding compliance with Risk Management legislation and Fraud Risk Assessments	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 legislation and enhance prevention of fraud	Bi-Annual consolidated Risk Management and Fraud Risk Assessments KPI Reports	Simple Count	None	Output	Cumulative	Bi-Annually	No	On-target	Director: Provincial Risk Management and Internal Audit
12.2	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 legislation	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	Director: 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
12.3	Risk Management / Internal Audit training sessions	Number of formal training and fraud awareness sessions to build capacity for Provincial Departments and Entities	To increase skills and knowledge of relevant officials to enhance the quality and effectiveness of their performance in the respective areas	Attendance Registers	Simple Count	None	Output	Cumulative	Bi-Annually	No	On-target	Director: Provincial Risk Management and Internal Audit
12.4	Fraud Awareness Seminars to promote alertness to provincial departments and entities	Fraud Awareness seminars held to promote fraud alertness in provincial departments, entities and business	To increase skills and knowledge of relevant officials in provincial departments and entities to enhance the quality and effectiveness of their performance in the respective areas	Attendance Registers	Simple Count	None	Output	Cumulative	Annually	No	On-target	Director: 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	
13.1	Budget analysis	Assessment of Draft and Final Budgets received on credibility and compliance with MFMA regulations	To assess Municipalities which submitted budgets to Provincial Treasury for compliance to Treasury and Budgeting regulations	Consolidated reports	Simple Count	None	Output	Cumulative	Bi-Annually	No	On-target	All Directors in MFM
13.2	Compliance with Section 71 reporting	Quarterly publication of Section 71 reports for local government and legislature	To track the level of compliance in terms of implementation of municipal budgets	Compliance reports	Simple Count	None	Output	Cumulative	Quarterly	No	Higher	All Directors in MFM
13.3	Support on NERSA applications	Municipalities supported through working sessions on NERSA applications	To assist municipalities to adhere to NERSA requirements through filling of D-forms on tariffs for the financial year	Agenda/ Attendance Register	Simple Count	None	Output	Cumulative	Annually	No	Higher	All Directors in MFM
13.4	mSCOA training	mSCOA capacity building	Training to enable municipal officials to implement mSCOA standards	Attendance Registers / Training report	Simple Count	None	Output	Cumulative	Bi-Annually	No	Higher	All Directors in MFM
13.5	mSCOA assessment	mSCOA readiness assessment	To track progress on municipalities' readiness to implement mSCOA	Assessment reports	Simple Count	None	Output	Cumulative	Quarterly	No	Higher	All Directors in MFM
14.1	Monitoring of Audit action plans	Municipalities monitored on Audit action plans	To monitor whether all issues raised by the Auditor General have been addressed and cleared prior to auditing the current financial year	Review of municipal responses to exceptions as per Remedial Action Plans	Simple Count	None	Output	Cumulative	Quarterly	No	Higher	All Directors in MFM

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	Monitoring of submission of pre-audited AFS to AG	Monitor and report on the submission of pre-audited AFS to AG	The indicator tracks the monitoring done by Provincial Treasury between the municipal year-end and 31 August to assess the readiness of municipalities, and provide support where required, to submit the AFS to the AG	Monitoring report	Simple Count	None	Output	Non-Cumulative	Annually	No	On-target	All Directors in MFM
14.3	MSP Reports	Reports on Municipal Support programme	To track progress on improvement of audits and hands-on support to address issues of skills shortage, financial statements, assets and other challenges	Consolidated report	Simple Count	None	Output	Non-Cumulative	Bi-Annually	No	On-target	Director: IGR
14.4	Tax training	Training sessions on tax compliance	The indicator measures Provincial Treasury's efforts to improve knowledge and skills with regard to VAT and IT (PAYE) Act.	Attendance Registers	Simple count	None	Output	Cumulative	Quarterly	yes	Higher	Director: Tax
14.5	Tax matters	Number of municipalities supported through working sessions on tax matters	The indicator measures a number of municipalities supported to improve Tax compliance i.e. helping municipalities with management of debt owed to SARS by arranging meetings and helping with correspondence etc.	Reports on working session	Simple count	None	Output	Cumulative	Quarterly	yes	Higher	Director: Tax
15.1	SCM training	Training sessions on SCM compliance and the SCM toolkit	The indicator measures Provincial Treasury's efforts to enable SCM practitioners to fully utilise the SCM toolkit in order to improve SCM practices at municipalities	Attendance Registers	Simple Count	None	Output	Cumulative	Quarterly	No	Higher	Director: 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
15.2	Monitoring of the Standard for Infrastructure Procurement and Delivery Management (SIPDM)	Number of Municipalities monitored on implementation of the Standard for Infrastructure Procurement and Delivery Management (SIPDM)	The track progress on the development of SIPDM policies by municipalities	Evaluation reports on SIPDM policies received	Simple Count	None	Output	Cumulative	Quarterly	Yes	Higher	All Directors in MFM
16.1	Municipalities assessed and supported on Internal Audit and Risk Management	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.	KPIs consolidated report	Simple Count	None submission of the evidence by the municipalities	Output	Cumulative	Annually	No	Higher	Director: Mun Internal Audit & Risk Management
16.2	Internal Audit and Risk Management training	Internal Audit and Risk Management training sessions held	To provide training to municipalities on Internal Audit and Risk Management	Attendance Registers	Simple Count	None	Output	Cumulative	Bi-Annually	No	Higher	Director: Mun Internal Audit & Risk Management
16.3	Fraud Awareness Seminars	Fraud Awareness seminars held to promote fraud alertness in municipalities	To increase skills and knowledge of relevant officials in municipalities to enhance the quality and effectiveness of their performance in the respective areas	Attendance Registers	Simple Count	None	Output	Cumulative	Annually	No	On-target	Director: Mun Internal Audit & Risk Management