



PROVINCIAL TREASURY

2019/20 ANNUAL PERFORMANCE PLAN

TECHNICAL INDICATOR DESCRIPTIONS

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ACRONYMS

AFS	Annual Financial Statement
AGSA	Auditor General of South Africa
BAS	Basic Accounting System
CFO	Chief Financial Officer
CFS	Combined Financial Statements
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
IFS	Interim Financial Statement
IMF	International Monetary Fund
IYM	In Year Monitoring
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

MTBPS	Medium Term Budget Policy Statement
MTEF	Medium Term Expenditure Framework
MSP	Municipal Support Programme
NERSA	National Energy Regulator of South Africa
NSDS	National Skills Development Strategy
PAM	Physical Asset Management
PERO	Provincial Economic Review and Outlook
PERSAL	Personnel and Salary Administration System
PFMA	Public Finance Management Act
POR	Provincial Own Revenue
PPP	Public, Private Partnerships
PRF	Provincial Revenue Fund
PSETA	Public Service Sector Education and Training Authority
PSP	Provincial Support Programme
REA	Revenue Enhancement Allocation
SCM	Supply Chain Management
SITA	State Information Technology Agency
SMT	Systems Monitoring Tool

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	Average 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	Non-Cumulative	Annually	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	Non-Cumulative	Annually	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	Annually	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 from a supplier in good standing. (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 refer to invoices returned to suppliers as a result of errors or inconsistencies on them or the supplier is not in good standing) 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	Annually	No	On target	CFO
2.1	PSETA monitoring reports	The number of monitoring reports in terms of the NSDS III submitted to the Public Service Sector Education and Training Authority	The indicator tracks the department's compliance with regard to the requirements of the NSDS III in terms of PSETA monitoring and reporting	Quarterly Monitoring Reports	Simple count	Accuracy of records	Output	Cumulative at year-end	Quarterly	Yes	On-target	Chief Director: Corporate Services
2.2	EHW Operational Plans	The number of operational plans developed in compliance with EHW Strategic Framework	The indicator tracks the department's compliance with regard to the EHW Strategic Framework in terms the development and submission Operational Plans for the respective pillars	EHW Operational Plans	Simple count	Accuracy of records	Output	Non-Cumulative	Annually	Yes	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
2.3	EHW Reports	The number of reports submitted in compliance with the requirements of the EHW Strategic Framework	The indicator tracks the department's compliance with the requirements of the EHW Strategic Framework in terms the development and submission of the Annual EHW Integrated Report and SMT Annual Report.	Annual EHW Integrated Report, and SMT Annual Report	Simple Count	Accuracy of records	Output	Non-Cumulative	Annually	No	On-target	Chief Director: Corporate Services
2.4	Number of days taken to resolve disciplinary cases	Average number of working 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 (FOSAD report)	Total number of working 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	Annually	No	Lower	Chief Director: Corporate Services
2.5	Gender awareness sessions	Gender awareness sessions held to promote gender alertness in the department	The indicator measures the extent to which the department raises gender awareness in order to ensure gender mainstreaming.	Attendance Registers	Simple Count	None	Output	Cumulative at year-end	Quarterly	No	On target	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 produced	The indicator tracks the volume of research produced by the department to influence policy in order 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	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
3.2	Publications	Number of Publications produced	The indicator tracks the extent to which the department publishes economic related research and includes: 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	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	Non-Cumulative	Annually	No	On-target	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	
		review of macroeconomic forecasts, mid-year analysis of expenditure and revenue as well as policy changes										
3.3	Quarterly Labour Market Reviews	Quarterly Labour Market Reviews published online (intranet)	The indicator tracks the extent to which the department provides 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	Cumulative at year-end	Quarterly	No	On-target	Director: Economic Analysis
4.1	Revenue base (Estimates / targets)	Revenue base (targets) for revenue generating departments and public entities developed	To indicate revenue estimation for financial years ahead. This makes provision for better planning	Reports on targets/estimates for MTEF period agreed with departments and public entities	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
4.2	Performance reports on own revenue	Analysis reports on Provincial Own Revenue collected	The indicator tracks the extent to which the department 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 reports based on departmental reports	Simple Count	None. The accuracy of the reports depend on the accuracy of IYM, IRM and BAS reports	Output	Cumulative at year-end	Quarterly	No	On-target	Director: Fiscal Policy
4.3	Performance reports on revenue enhancement allocation	Analysis reports on spending on REA Projects	The indicator tracks the extent to which the department monitors the performance of departments on spending on REA projects. This allows for early detection	Quarterly analysis report based on departmental reports	Simple Count	None. The accuracy of the reports depend on the accuracy	Output	Cumulative at year-end	Quarterly	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	
			of poor performance and timely intervention of Treasury where necessary									
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	No	On-target	Director: Fiscal Policy
5.1	Performance reports on conditional grants	Reports on spending on Conditional Grants	The indicator tracks the extent to which the department 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 at year-end	Quarterly	No	On-target	Director: Fiscal Policy
5.2	Performance reports on Public Entities	Financial and non-financial performance of Public Entities evaluated on quarterly basis	The indicator tracks the extent to which the department monitors and evaluates 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 at year-end	Quarterly	No	On-target	Director: Fiscal Policy
5.3	Appropriation Bill	Appropriation Bill developed to appropriate money from the Provincial Revenue Fund for the	To appropriate money from the Provincial Revenue fund as the Constitution requires that money may be	Appropriation Bill	Simple Count	None	Output	Non-Cumulative	Annually	No	On-target	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	
		requirements of the Province	withdrawn from the Provincial Revenue Fund only in terms of an appropriation by an Act of the Provincial Legislature									
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	The indicator measures the extent to which the department tracks 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 at year-end	Quarterly	No	Higher	Director: Budget Management
5.6	Reports on spending on Personnel	Analysis reports on spending on Personnel by provincial departments	The indicator measures the extent to which the department tracks 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 at year-end	Quarterly	No	Higher	Director: Compensation
5.7	In-Year Monitoring Model assessment reports	Assessment reports produced in terms of the In-Year Monitoring Model	The indicator measures that the department assesses and monitors projected expenditure	Provincial Preliminary Expenditure Analysis reports	Simple Count	None. The accuracy of the report	Output	Cumulative at year-end	Quarterly	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	
			against actual expenditure and to identify early challenges as well as providing National Treasury with an Expenditure Analysis Report	and pre-audited data files submitted to National Treasury		depends on the accuracy and availability of data from departments						
5.8	Infrastructure expenditure assessment report	Monthly assessments reports prepared in terms of the infrastructure model	The indicator measures that the department assesses and monitors 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 at year-end	Quarterly	No	On-target	Director: Public Finance
6.1	Reports on Infrastructure monitoring visits conducted	Number of consolidated reports on infrastructure sites/projects visited	The indicator measures that the department monitors 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 at year-end	Quarterly	No	Higher	Director: Public Finance
6.2	Quarterly infrastructure review reports	Number of consolidated reports produced on progress reported to infrastructure delivery.	The indicator measures that the department monitors progress reported on infrastructure and address issues such as: <ul style="list-style-type: none"> • Spending trends on infrastructure projects and accurate reporting on IRM • Implementation of IDMS and SIPDM by depts. • Status of engagements 	Status reports	Simple Count	None. The accuracy of the report depends on the accuracy of data received from departments	Output	Cumulative at year-end	Quarterly	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	
			implementing depts for U-AMPS <ul style="list-style-type: none"> • HR issues relating to infrastructure units in depts. • Progress with sec 42 transfers • Implementation of audit action plans related to previous infrastructure audit issues 									
6.3	Assessment of planning documents for departments	Number of assessment reports on infrastructure planning documents of departments	The indicator measures the extent to which the department assesses infrastructure planning documents of identified departments to ensure that IDMS implementation documents adhere to the required standards and quality as prescribed by National Treasury	Evaluation Reports	Simple Count	None	Output	Non-Cumulative	Annually	No	On-target	Director: Public Finance
7.1	Annual review of the settlement limit and bridging finance	Annual review of bridging finance and settlement limits	The annual review is done 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
7.2	Annual Financial Statements (PRF)	Timely submission of Annual Financial Statements on PRF	To track compliance with the Public Finance Management Act with regard to the Provincial Revenue Fund	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	The indicator tracks that the department assesses 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 at year-end	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 at year-end	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 at year-end	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 at year-end	Quarterly	No	On-target	Director: Asset Management
8.5	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	This indicator measures that the department monitors and evaluates internal control systems of departments, trading and public entities with regard to physical asset management	Monitoring reports	Simple Count	None	Output	Cumulative at year-end	Quarterly	No	Higher	Director: Asset Management
9.2	Follow up of Prior Year asset audit issues	Report on follow up of Prior Year Audit issues raised by the AGSA	The indicator tracks that the department monitors 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 at year-end	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
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> $X = \frac{(z - y)}{z} * 100$	Downtime could be experienced in between verification logons	Output	Non-cumulative	Annually	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	Non-cumulative	Annually	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	Non-cumulative	Annually	No	This indicator is demand driven and the actual number of users trained depend on nominations from departments	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.	The indicator measures the extent to which the department provides training to increase skills and knowledge of relevant officials to enhance the quality of financial reporting	Attendance registers	Simple Count	None	Output	Cumulative at year-end	Quarterly	No	Higher. Training is demand driven and the actual number of training sessions could be influenced by training demands and nominations from departments and entities.	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 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 Consolidated Assessment report	Simple Count	None	Output	Cumulative at year-end	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
11.3	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 at year-end	Quarterly	No	On-target	Director: Accounting Services
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 at year-end	Quarterly	No	On-target	Director: Accounting Services
11.5	Provincial Support Programme (PSP)	Provincial Support Programme projects	To track the extent to which Provincial Treasury provides support on specific identified areas (e.g. irregular expenditure and/or fruitless and wasteful expenditure) to departments and/or entities	Reports / tenders on Provincial Support Programme (PSP) projects	Simple Count	None	Output	Non-cumulative	Annually (Programmes may be multi-year projects)	Yes	Higher	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
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 at year-end	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 at year-end	Bi-Annually	No	On-target	Director: Provincial Risk Management and Internal Audit
12.3	Risk Management / Internal Audit training sessions	Number of formal training and fraud awareness sessions to build capacity for Provincial Departments and Entities	The indicator measures the extent to which the department provides training 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 at year-end	Bi-Annually	No	On-target Training is demand driven and the actual number of training sessions could be influenced by training demands and nominations from departments and entities	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
12.4	Fraud awareness sessions	Fraud Awareness sessions held to promote fraud alertness in provincial departments, entities, municipalities etc.	The indicator tracks the extent to which the department builds capacity on Anti-Fraud management strategies through information sessions / seminars / conferences etc.	Attendance Registers	Simple Count	None	Output	Cumulative at year-end	Quarterly	Yes	Higher The indicator is demand driven and the actual number of persons may vary according to needs	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	Assessment of final budgets	Assessment reports on final budgets received in compliance with MBRR	To track the assessment of final budgets submitted to Provincial Treasury in compliance with MBRR	Consolidated report	Simple Count	None	Output	Non-Cumulative	Annually	No	On-target	All Directors in MFM
13.2	Section 71(7) reports	Publication of quarterly Section 71(7) reports	To track that the department complies with Section 71(7) of the PFMA	Section 71(7) publication	Simple Count	None	Output	Cumulative at year-end	Quarterly	No	On-target	All Directors in MFM
13.3	Support on NERSA applications	Municipalities supported through working sessions on NERSA applications	To track assistance provided to municipalities to adhere to NERSA requirements through filling of D-forms on tariffs for the financial year	Agenda/ Attendance Register	Simple Count	None	Output	Non-Cumulative	Annually	No	Higher	All Directors in MFM
14.1	Monitoring of Audit action plans	Municipalities monitored on Audit action plans	To track the extent to which the Department monitor whether all issues raised by the Auditor General have been addressed and cleared prior to auditing the current financial year	Reports on the monitoring of audit action plans	Simple Count	None	Output	Cumulative at year-end	Bi-annually	No	Higher	All Directors in MFM
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

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
14.3	MSP Reports	Reports on Municipal Support programme	To track progress with the programme of hands-on support to address issues of skills shortage, financial statements, assets and other challenges	Consolidated reports	Simple Count	None	Output	Cumulative at year-end	Bi-Annually	No	On-target	Chief Director: MFM
14.4	Interns Forum	Capacity building through Intern's Forums	Measure the Provincial Treasury's initiatives to improve the skills levels of interns in order to support municipalities to improve on compliance with the MFMA and related legislation	Attendance Registers / Forum reports	Simple count	None	Output	Cumulative	Bi-Annually	Yes	Higher	Chief Director: MFM
14.5	Reports on compliance with Minimum Competency Level Requirements	Reports on assessment of compliance with Minimum competency Level Requirements	The indicator measures the extent to which Provincial Treasury monitors municipalities' compliance with the minimum competency level requirements.	Assessment Reports	Simple count	None	Output	Cumulative	Bi-Annually	Yes	Higher	Chief Director: MFM
15.1	Support with Supply Chain Management	Number of municipalities supported on SCM compliance	<p>The indicator measures Provincial Treasury's efforts to support all municipalities to improve on compliance with regard to SCM.</p> <p>Support include the following:</p> <ul style="list-style-type: none"> • Train municipalities on SCM related matters • SCM Forum meetings • Interns Forum meetings • Assessment of SCM policies 	Attendance Registers / Reports / feedback of municipalities	Simple Count	None	Output	Non-cumulative	Annually	Yes	Higher	Chief Director: 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	
16.1	Assessment and support of municipalities on Internal Audit and Risk Management	Number of municipalities assessed and supported on Internal Audit and Risk Management.	The indicator tracks the extent to which the Department assessed municipalities' internal audit and risk management in order to improve the functionality and efficiency of internal audit, risk management, audit and risk management committees. Support include the following: <ul style="list-style-type: none"> • Review of compiled risk management and internal audit strategic documents and provide recommendations for implementation. • Awareness sessions to municipal councils, management and other officials on risk and internal audit. • Risk Management and Internal audit forums to inform the activities of the latest developments in the profession. • Audit Committee Chairperson's Forum • Fraud awareness session • Attendance of audit and risk committee meetings in order to provide advise. 	Assessments reports / Attendance Registers	Simple Count	None	Output	Non-Cumulative	Annually	No	On-target	Director: Mun Internal Audit & Risk 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
16.2	Internal Audit and Risk Management training	Number of Internal Audit and Risk Management training sessions held	To track the extent to which the Department provide training to improve the capacity of municipalities on Internal Audit and Risk Management Activities	Attendance Registers	Simple Count	None	Output	Non-Cumulative	Bi-annually	No	Higher	Director: Mun Internal Audit & Risk Management