

ANNEXURE E – TECHNICAL INDICATOR DESCRIPTION

VOTE 6

PROGRAMME: Administration

Sub-Programme: Office of the CFO

Performance Indicator Description

Indicator title	Number of budget submission and planning documents compiled.
Short definition	Number of reports completed during the reporting period.
Purpose/importance	To prepare and compile strategic plan and the budget according to relevant legislation and policies.
Source/collection of data	Programme and Responsibility managers
Method of calculation	Number of documents completed and submitted
Data limitations	The quality and the accuracy of documents depend on the compiler.
Type of indicator	Output
Calculation type	Cumulative - for the year
Reporting cycle	Quarterly and yearly
New indicator	No
Desired performance	To ensure that the budget and strategic documents are prepared in terms of relevant legislation and policies.
Indicator responsibility	CFO
Key risk	Incorrect data and failure to report

Indicator title	Number of legislative financial reports.
Short definition	Monitoring and reporting the budget, revenue and expenditure of the department.
Purpose/importance	To monitor, keep track and report on departmental budget and revenue and expenditure.
Source/collection of data	Programme and Responsibility managers
Method of calculation	Number of financial and accounting reports completed and submitted

Data limitations	The quality and the accuracy of financial information depend on the compiler.
Type of indicator	Output
Calculation type	Cumulative - for the year
Reporting cycle	Monthly/Quarterly/Yearly
New indicator	No
Desired performance	To report financial and accounting information to relevant authorities.
Indicator responsibility	CFO
Key risk	Incorrect data on spending and failure to report

Indicator title	Number of Supply Chain Management Compliance Reports
Short definition	Monthly spending reporting
Purpose/importance	To report all orders issued during the month to National Treasury
Source/collection of data	Total number of actual orders issued
Method of calculation	Total number of orders issued during the month
Data limitations	Order book: Information is sourced from order book
Type of indicator	Output
Calculation type	All orders issued above R100 000
Reporting cycle	Monthly
New indicator	No
Desired performance	To report to National Treasury monthly, facilitate expenditure monitoring
Indicator responsibility	CFO
Key risk	Incorrect data on spending and failure to report

Indicator title	Number of Asset Counts
Short definition	Physical verification of all departmental assets to ensure an accurate asset register
Purpose/importance	Reconcile physical assets with the asset register to ensure accuracy
Source/collection of data	Asset register obtained from the asset management system and verified against the physical existence of the assets using the barcode scanner
Method of calculation	Each asset is verified physically by using a barcode scanner and reconciled against the asset register obtained from the asset management system
Data limitations	Movements of assets without updating the register. Non-availability of officials resulting in inability to verify assets that they have custody over
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Bi annually
New indicator	No
Desired performance	Maintaining an accurate record of assets held by the department
Indicator responsibility	Responsibility Manager - CFO
Key risk	Failure to safeguard physical assets. Inaccurate asset register resulting in over/under statement of financial records

Indicator title	Annual MPAT rating on KPA4: Financial Management
Short definition	MPAT assessment administered by the Department of Performance Monitoring and Evaluation assesses Financial Management on different compliance areas, where a 3 indicates that the Department is fully compliant and a 4 indicates best practice Financial Management who are working smarter .
Purpose/importance	Tracks compliance against all Financial Management legislative requirements
Source/collection of data	Final Assessment results issued by the DPME

Method of calculation	Actual ratings agreed to by moderators of the DPME after evaluating self-assessment ratings against actual documentary evidence.
Data limitations	None
Type of indicator	Output or delivery
Calculation type	Cumulative over all standards that are assessed
Reporting cycle	Annually
New indicator	Yes
Desired performance	Overall score of 3 to reflect total compliance to all Legislated Financial Management requirements
Indicator responsibility	Responsibility Manager: Chief Financial Officer
Key risk	External factors such as timeous signing of plans, and availability and Investigating Officers etc. affects compliance to timeframes.

Sub-Programme: Human Resource Management

Strategic Objective Performance Indicator

Indicator title	Number of HR seminars
Short definition	Number of HR Seminars relating to HR Administration (PMDS, Recruitment, Service Benefits and Organisational Efficiency) issues
Purpose/importance	Ensures that the Department is kept abreast of all HR Administration issues, new developments from collective agreements; changes to National guidelines etc.
Source/collection of data	Agendas, attendance registers, copies of presentations etc.
Method of calculation	Agendas, attendance registers, copies of presentations etc.
Data limitations	None. Unless attendance registers are lost etc.....
Type of indicator	Output or delivery
Calculation type	Cumulative – for the quarter
Reporting cycle	Quarterly
New indicator	No
Desired performance	2 HR Admin related seminars per quarter
Indicator	Responsibility Manager: Senior Manager: HRM

responsibility	
Key risk	Planned seminars are cancelled at the last minute resulting in HR not been able to meet target if too close to end of quarter to reschedule another seminar.

Indicator title	Number of policies reviewed/developed
Short definition	Number of HR Policies that are reviewed to ensure annual applicability to changes in Resolutions or legislative mandates etc,
Purpose/importance	Ensures that Policies are living documents which are aligned to relevant to National and Provincial Legislative mandates. Ensures that Department is kept abreast of all new policy developments and amendments relating to HR issues
Source/collection of data	Actual policies reviewed or signed by the HoD in the quarter.
Method of calculation	Count of actual policies reviewed or approved
Data limitations	None
Type of indicator	Output or delivery
Calculation type	Cumulative – for the quarter
Reporting cycle	Quarterly
New indicator	No
Desired performance	2 policies to be reviewed, and 2 seminars relating to those reviews etc per quarter which will sufficiently cover policy reviews considering that implementation issues are also work shopped quarterly within the Dept. .
Indicator responsibility	Responsibility Manager: Senior Manager: HRM
Key risk	Seminars are always held, however, attendance is fairly low from Business Units resulting in the desired number of attendees not being reached. Planned seminars are cancelled at the last minute resulting in HR not been able to meet target if too close to end of quarter to reschedule another seminar.

Indicator title	Annul Human Resource(HR) Plan developed
Short definition	Development of an MTEF HR Plan or reviewed annual HR Plan that is aligned to the strategic objectives of the Department, with

	quarterly strategies in place to mitigate identified challenges in the Department
Purpose/importance	Ensures that gaps identified in the Department in terms of HR issues are well analysed and implications and risks thereof on the Organization is mitigated
Source/collection of data	PESTEL factor analysis and research from Specialists, Line Managers, Academia, Legislative prescripts, systems such as PERSAL etc
Method of calculation	DPSA template utilized with specific guidelines
Data limitations	Timeous input by Line Managers. Incorrect data input onto persal
Type of indicator	Output or delivery
Calculation type	Once of Plan
Reporting cycle	Once off annually
New indicator	No but reviewed as per OTPs guidance
Desired performance	1 X Plan annually
Indicator responsibility	Responsibility Manager: Senior Manager: HRM
Key risk	Unavailability of MEC to sign timeously to reach DPSA

Indicator title	Number of Quarterly monitoring reports produced to ensure implementation of HRP
Short definition	Monitoring of the planned activities to be delivered as per the annual HR Plan
Purpose/importance	Ensures that gaps identified in the HR Plan are in fact closed by delivering on the planned strategies to mitigate these gaps.(HR Plan).
Source/collection of data	Monthly reporting from different stakeholders on HRP initiatives.
Method of calculation	Analysis of reports to determine delivery against timeframe etc from HRP.
Data limitations	Units within HR providing incorrect quarterly reports. Delaying submitting reports
Type of indicator	Output or delivery
Calculation type	Cumulative – for the quarter
Reporting cycle	Quarterly
New indicator	No

Desired performance	1 X quarterly report indicating achievement of all quarterly planned deliverables.
Indicator responsibility	Responsibility Manager: Senior Manager: HRM
Key risk	None

Indicator title	Annual Workplace Skills Plan (WSP) developed
Short definition	Development of an annual WSP that identifies priority skills development areas for the upcoming year which enables the Dept to deliver on its core deliverables
Purpose/importance	Ensures that the Dept is spending on its Training Budget. That the Dept has the correct skills set enabling employees to deliver successfully on its deliverables. Ensures that the training budget is utilized to develop skills that are relevant to the core needs of the Dept
Source/collection of data	Personal development Plans completed by Staff within the Department
Method of calculation	Manually completed PDPs on an annual basis
Data limitations	Non submission by some business Units. Completion merely for compliance without properly analysing skills deficit within Units
Type of indicator	Output or delivery
Calculation type	One developed plan
Reporting cycle	Once off annually
New indicator	No
Desired performance	1 X Plan annually
Indicator responsibility	Responsibility Manager: Senior Manager: HRM
Key risk	Skewed data and analysis due to non-submission of PDP's

Indicator title	Number of quarterly monitoring reports to ensure implementation of WSP
Short definition	Measurement of the planned activities to be delivered as per the Work Place Skills Plan
Purpose/importance	Ensures that training and development of staff is in fact carried out into planned outcomes of the WSP and that the same is in line with the personal development plans of individuals as well as priority

	training needs within the Dept.
Source/collection of data	Training databases Reporting on the planned activities of the HRD Strategic Framework.
Method of calculation	Count of actual training facilitated on a monthly basis as well as actual number of individuals that attended vs monthly targets that are set.
Data limitations	Accuracy determined on input onto databases etc. Line sourcing their own training without working through HRD which then does not depict a true reflection of actual training attended.
Type of indicator	Output or delivery
Calculation type	Cumulative – for the quarter
Reporting cycle	Quarterly
New indicator	No
Desired performance	1 X quarterly report indicating achievement of all quarterly planned deliverables.
Indicator responsibility	Responsibility Manager: Senior Manager: HRM
Key risk	Line is continuously removing staff at the last minute from training and workshops etc, resulting in attendance being less than planned. Cost cutting measures.

Sub-Programme: Information Technology Management

Strategic Objective Performance Indicator

Indicator title	No. of policy reviews completed
Short definition	IT policies are reviewed and updated
Purpose/importance	To ensure that policies are relevant and aligned to new requirements
Source/collection of data	Analysis of current policies and new regulations, prescripts and best practices as well as audit and risk reports
Method of calculation	Research, analysis and investigation
Data limitations	none
Type of indicator	output
Calculation type	Not applicable

Reporting cycle	quarterly
New indicator	No
Desired performance	Policies are amended to be compliant with any new requirements
Indicator responsibility	Senior Manager: Systems
Key risk	Impact of additional work as a result of the Biometric support provided which has not been catered for in the job descriptions

Indicator title	No. of compliance reports completed
Short definition	Investigations conducted on whether Treasury users comply with IT policies and procedures
Purpose/importance	To ensure IT control are adhered to so that information and IT infrastructure assets are protected, reliable and available
Source/collection of data	Testing of IT controls through investigations
Method of calculation	Physical testing of IT controls
Data limitations	Testing is done by sampling techniques and all control weaknesses may not be identified
Type of indicator	activities
Calculation type	Not applicable
Reporting cycle	quarterly
New indicator	No
Desired performance	Compliance reviews are conducted to identify control weaknesses so that measures could be implemented to improve the security of the information assets and infrastructure.
Indicator responsibility	Senior Manager: Systems
Key risk	Impact of additional work as a result of the Biometric support provided which has not been catered for in the job descriptions

Indicator title	No. of information sessions conducted
Short definition	Users are made aware key IT policies and procedures to improve compliance and ensure secure IT network and systems.
Purpose/importance	To improve compliance with policies and procedures
Source/collection of	Policies and procedures

data	
Method of calculation	Not applicable
Data limitations	None
Type of indicator	Activities and impact
Calculation type	Not applicable
Reporting cycle	quarterly
New indicator	no
Desired performance	Improved compliance, reduction in number of threats and vulnerabilities
Indicator responsibility	Senior Manager: Systems
Key risk	Poor attendance at information sessions

Indicator title	Mean time to resolve (MTTR) -Treasury
Short definition	Measures the average time to resolve IT problems reported by users
Purpose/importance	To ensure that IT resources are available to users to minimize downtime
Source/collection of data	Time of logging and resolving calls are recorded and average is calculated
Method of calculation	Average of difference between time call is logged and closed for internal support
Data limitations	none
Type of indicator	Activities and efficiency
Calculation type	cumulative
Reporting cycle	quarterly
New indicator	no
Desired performance	All calls to be resolved in less than 8 hours
Indicator responsibility	Senior Manager: Systems
Key risk	High volume of calls

Indicator title	Percentage network uptime
Short definition	Measures the percentage of time that all servers are operational
Purpose/importance	To ensure continuous availability of servers and systems to users

Source/collection of data	Statistics are obtained from the servers
Method of calculation	Automatic calculation and recording within the servers
Data limitations	None
Type of indicator	output
Calculation type	cumulative
Reporting cycle	quarterly
New indicator	no
Desired performance	99% uptime
Indicator responsibility	Senior Manager: Systems
Key risk	Failure of hard drives

PROGRAMME TWO: Fiscal Resource Management

Sub-Programme: Economic Services

Indicator title	Number of economic analysis reports for the province
Short definition	Economic analysis reports for the province
Purpose/importance	To provide equitable allocation of resource in the province
Source/collection of data	Global Insight, Stats SA, Barometer, WTT, SAT, IMF, World Bank, SARB etc.
Method of calculation	Profiling of 9 district municipalities, producing 1 socio-economic review and outlook of the province, one provincial economic review and outlook and 4 provincial department economic report
Data limitations	Accuracy of data cannot be guaranteed
Type of indicator	Economy
Calculation type	Cumulative
Reporting cycle	Quarterly and annually
New indicator	No
Desired performance	Equitable share in the allocation of the province's resource allocation
Indicator responsibility	Director Economic Services
Key risk	Data

Indicator title	Timeous Economic Analysis inputs to the Estimates of Provincial Revenue and Expenditure (EPRE)
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Short definition	Analysis of the socio-economic performance of the province
Purpose/importance	To provide equitable allocation of resource in the province
Source/collection of data	Global Insight, Stats SA, Barometer, WTT, SAT, IMF, World Bank, SARB etc.
Method of calculation	Provide report on the demographics, economic review and outlook, and basic services of the province
Data limitations	Accuracy of data cannot be guaranteed
Type of indicator	Economy
Calculation type	Cumulative
Reporting cycle	Quarterly and annually
New indicator	No
Desired performance	Equitable share in the allocation of the province's resource allocation
Indicator responsibility	Director Economic Services
Key risk	Data

Indicator title	Number of quality research for regional policy analysis
Short definition	Quality research for regional policy analysis
Purpose/importance	Provide evidence based research to enable policy makers to take the correct decisions when it comes to policy making in the province
Source/collection of data	Global Insight, Stats SA, Barometer, WTT, SAT, IMF, World Bank, SARB etc.
Method of calculation	Cumulative
Data limitations	Limited Provincial and Municipal Economic Data
Type of indicator	Economy
Calculation type	Cumulative
Reporting cycle	Quarterly and annually
New indicator	No
Desired performance	Provide accurate information to policy makers
Indicator responsibility	Director Economic Services
Key risk	Data, Attendance and Participation

Indicator title	Number of information sharing sessions conducted
Short definition	Information sharing sessions conducted
Purpose/importance	The ultimate objective of the focus group will be to develop and put

	forward a set of province wide and sector wide mutually beneficial and accepted fiscal policy recommendations
Source/collection of data	Global Insight, Stats SA, Barometer, WTT, SAT, IMF, World Bank, SARB etc.
Method of calculation	None
Data limitations	Limited Provincial and Municipal Economic Data
Type of indicator	Economy
Calculation type	Cumulative
Reporting cycle	Quarterly and annually
New indicator	Yes
Desired performance	Broad based support, alignment, implementation and non-duplication of economic strategies and plans
Indicator responsibility	Chief Director Infrastructure Management and Economic Services
Key risk	Data, Attendance and Participation

Sub-Programme: Infrastructure Management

Strategic Objective Performance Indicator

Indicator title	Number of Assessment Report on the User Asset Management Plans (U-AMPs)
Short definition	From the departmental UAMP an assessment report is done to check the credibility and alignment to the national and provincial strategic objectives.
Purpose/importance	The assessment report will give an overview of the condition of the fixed assets and funding required to build and maintain the existing asset base.
Source/collection of data	Sector Departments submits User Asset Management Plans
Method of calculation	One consolidated report is compiled from the information submitted by the user departments
Data limitations	The accuracy of the report is dependent on the accuracy submitted by the user departments
Type of indicator	output
Calculation type	Non-cumulative
Reporting cycle	Annual

New indicator	No
Desired performance	The indicator outlines the overview of the fixed assets in the province- the U-AMPs indicates how the departments plan, budgets and maintains their fixed assets
Indicator responsibility	Director Infrastructure Management
Key risk	Non- submission of the User Asset Management Plans by the individual departments will lead to an inaccurate report and non-compliance with the GIAMA requirements

Indicator title	Number of reports on the implementation of IDMS in KZN
Short definition	Quarterly progress report on the implementation of IDMS in the province
Purpose/importance	To provide feedback on the implementation of IDMS in the province which aims to improve the efficiency and effectiveness of the delivery of public sector infrastructure through developing and institutionalising best practice systems and tools, and building capacity
Source/collection of data	The Technical Assistants assigned at the participating departments produce monthly progress reports which contributes to the overall provincial IDMS implementation report
Method of calculation	One consolidated report is compiled from the information obtained from the monthly reports of the Technical Assistants
Data limitations	The accuracy of the report is dependent on the accuracy submitted by the Technical Assistants
Type of indicator	output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	The indicator outlines the progress on how IDMS contributes to the efficiency and effectiveness of the delivery of public sector infrastructure through developing and institutionalising best practice systems and tools, and building capacity
Indicator responsibility	Director IDMS

Key risk	Non- submission of the IDMS monthly reports by the Technical Assistants will lead to an inaccurate report
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Indicator title	Number of progress reports on infrastructure budgets and delivery plans using IRM data
Short definition	Monthly progress report on the departmental Infrastructure expenditure and programme implementation progress.
Purpose/importance	The infrastructure reporting model (IRMs) reports assists to monitor the progress on the infrastructure expenditure and programme implementation progress.
Source/collection of data	The participating departments produce monthly IRM reports which are analysed and submitted to National Treasury
Method of calculation	4 consolidated quarterly IRM analysis reports are compiled from the information obtained from the monthly IRM reports
Data limitations	The accuracy of the report is dependent on the accuracy submitted by the sector departments
Type of indicator	output
Calculation type	Non-cumulative
Reporting cycle	Monthly
New indicator	No
Desired performance	The indicator outlines the analysis of the progress of departmental Infrastructure budgets, expenditure and delivery plans
Indicator responsibility	Director Infrastructure Management
Key risk	Non- submission of the monthly IRM reports by the departments will lead to an inaccurate reports produced and non-compliance with the DoRA requirements

Indicator title	Number of reports on the infrastructure site visits conducted
Short definition	Quarterly report on the infrastructure projects site visit conducted
Purpose/importance	To monitor, evaluate and verify actual progress on site against the information reported on the IRMs
Source/collection of data	IRM Reports, Site information and site visit findings
Method of calculation	Consolidated quarterly infrastructure projects site reports the site

	visits conducted
Data limitations	The accuracy of the information is dependent on the IRM reports, the project technical team as well as the actual site inspection
Type of indicator	output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	The ascertain the value for money on the infrastructure projects as well as to determine the accuracy of the information provided in the IRMs
Indicator responsibility	Director Infrastructure Management
Key risk	Accessibility to the site and the availability of the technical team

Indicator title	Number of reports on support to develop the Prov Infrastructure Master Plan (IMP) KZN
Short definition	Semi Annual report on the status and performance of the Infrastructure Crack Team
Purpose/importance	To monitor, evaluate and verify actual progress on site against the Terms of Reference of each deployment and information reported on the monthly progress reports
Source/collection of data	Progress Reports, Site meetings, information and Visit findings
Method of calculation	Consolidated semi-annual infrastructure crack team reports the progress reports, site meetings and visits conducted
Data limitations	The accuracy of the information is dependent on the progress reports, the project technical team as well as the actual site inspection
Type of indicator	output
Calculation type	Cumulative
Reporting cycle	Semi-Annual
New indicator	Yes
Desired performance	The ascertain the desired support levels and value for money, unblock stuck projects and improve the efficiency of infrastructure planning and implementation in the province
Indicator	Chief Director Infrastructure Management and Economic Services

responsibility	
Key risk	Accessibility to the sites, pre and post project data/information and the availability of the technical officials

Indicator title	Number of reports on infrastructure funding mechanisms and opportunities to support the provincial fiscal framework
Short definition	Quarterly report on the status of the implementation of various Alternative Funding models and projects
Purpose/importance	To provide feedback on the implementation of Alternative Funding Models in the province which aims to normalize traditional and alternative funding models and to create a best practice framework (replication framework) for the general and acceptable use of alternative funding models?
Source/collection of data	Progress Reports, Site meetings, Project Information and Visit findings
Method of calculation	Consolidated quarterly funding reports the progress reports, site meetings and visits and project information conducted
Data limitations	The accuracy of the information is dependent on the progress reports, the project technical team as well as the actual site inspection
Type of indicator	output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	The funding and financing of public and specifically bulk infrastructure in the province,
Indicator responsibility	Director Funding
Key risk	Legal Provisions, Appetite from officials to implement alternative funding models, access to bankable projects

Sub-Programme: Public Finance

Strategic Objective Performance Indicator

Indicator title	Timeous Tabling of Estimates of Provincial Revenue and Expenditure (EPRE) within two weeks of tabling the Estimates of National Expenditure
Short definition	Compilation of the Treasury Budget Preparation Guideline, followed by MTEC process which culminates in the tabling of the EPRE.
Purpose/importance	To allow the MEC for Finance to table the annual budget for the financial year as required by the PFMA.
Source/collection of data	Treasury Guideline document including the Budget process timetable, 15 chapters of the MTEC report, the EPRE, Adjustments Estimate of Provincial Revenue and Expenditure (AEPRE) and the relevant Appropriation Bills.
Method of calculation	Treasury Guideline document including the Budget process timetable to be completed by July, 15 chapters of the MTEC report one day before the MTEC, the EPRE and AEPRE and the relevant Appropriation Bills on time for tabling.
Data limitations	No specific limitations
Type of indicator	Output
Calculation type	Cumulative as required by the Budget Process timetable
Reporting cycle	Quarterly and Annually
New indicator	No
Desired performance	Higher performance in order to comply with legislative requirements of the PFMA for the on-time tabling of the EPRE
Indicator responsibility	General Manager: Public Finance
Key risk	Credibility of financial data submitted by departments

Indicator title	Number of Section 32 report (Monthly IYM report) within the prescribed time frame and quarterly budget performance reports
Short definition	Number of Section 32 monthly reports and quarterly budget performance reports completed during the reporting period
Purpose/importance	Completing the monthly provincial Section 32 reports and forwarding inputs to National Treasury. Completing the quarterly reports and tabling in Provincial Legislature for the purpose of ensuring efficient budget and expenditure management and accurate financial reporting for the provincial departments

Source/collection of data	Monthly compilation and submission of the provincial Section 32 reports to National Treasury and quarterly reports to the Provincial Legislature
Method of calculation	1 Section 32 report, 22 working days after end of each month (3 reports for each quarter (1 per month) and 1 consolidated report, 45 days after end of each quarter
Data limitations	No specific limitations
Type of indicator	Output
Calculation type	Cumulative on a quarterly basis (3 reports for each quarter (1 per month) and non-cumulative on quarterly basis (1 per quarter)
Reporting cycle	Monthly (Reports completed monthly but published quarterly by National Treasury in terms of Section 32 of the PFMA and quarterly for the Budget Performance reports)
New indicator	No
Desired performance	As an early warning system to identify variances, gaps and corrective action in spending and revenue collections
Indicator responsibility	General Manager: Public Finance
Key risk	Poor financial management reporting on budget performance in the province

Specialised Advisory Support

Indicator title	Institutionalise framework for the monitoring of provincial public entities
Short definition	Number of bi-annual budget performance reports completed during the reporting period
Purpose/importance	Compile the mid-year and close-out reports of listed public entities. Provide input to Provincial Legislature for the purpose of ensuring efficient budget, revenue and expenditure management and accurate financial reporting for the provincial public entities
Source/collection of data	Bi-annual collection of actual revenue and expenditure data and non-financial data and projections (mid-year), assessment thereof and compilation and submission of the Treasury reports to parent departments and Portfolio Committees
Method of calculation	1 report per entity, one month after the submission of entity

	revenue, expenditure and service delivery reports for mid-year and end-of-year
Data limitations	No specific limitations
Type of indicator	Output
Calculation type	Non-cumulative on bi-annual basis (1 every six months for each listed entity)
Reporting cycle	Bi-annually for the Budget Performance reports)
New indicator	No
Desired performance	As an early warning system to identify variances, gaps and corrective action in spending and revenue collections
Indicator responsibility	Senior Manager: Specialised Advisory Support Services
Key risk	Poor financial management reporting on budget performance in the province

Provincial Revenue

Indicator title	Timeous Revenue input into Overview of Provincial Revenue and Expenditure (OPRE) and Estimates of Provincial Revenue and Expenditure (EPRE)
Short definition	Revenue input into the compilation of the Treasury Budget Preparation Guideline, followed by MTEC process which culminates in the tabling of the EPRE.
Purpose/importance	For the improvement of revenue generated by the province, to augment transfers from National Treasury thus optimising service delivery.
Source/collection of data	Treasury Guideline document including the Budget process timetable, 15 chapters of the MTEC report, the EPRE, Adjustments Estimate of Provincial Revenue and Expenditure (AEPRE) and the relevant Appropriation Bills.
Method of calculation	Inputs into the Treasury Guideline document, 15 chapters of the MTEC report, the EPRE and AEPRE and the relevant Appropriation Bills on time for tabling.
Data limitations	No specific limitations
Type of indicator	Output
Calculation type	Cumulative as required by the Budget Process timetable

Reporting cycle	Quarterly and Annually
New indicator	No
Desired performance	Higher performance in order to comply with legislative requirements of the PFMA for the on-time tabling of the EPRE, expanding and optimising the provincial own revenue base.
Indicator responsibility	Senior Manager: Provincial Revenue
Key risk	Credibility of financial data submitted by departments

Sub-Programme: Municipal Finance

Strategic Objective Performance Indicator

Indicator title	Number of Section 71(6) report (Monthly municipal IYM report) within the prescribed time frame
Short definition	Number of Section 71 (6) monthly reports completed during the reporting period
Purpose/importance	Completing the monthly Section 71 (6) reports and forwarding them to National Treasury for the purpose of ensuring efficient budget and expenditure management and accurate financial reporting for the delegated municipalities in the province
Source/collection of data	Compilation and submission of the Section 71 (6) monthly reports to National Treasury after National Treasury closes the lgdatabase.
Method of calculation	1 Section 71(6) report, 22 working days after end of each month (3 reports for each quarter (1 per month))
Data limitations	No specific limitation
Type of indicator	Output
Calculation type	Cumulative on a quarterly basis (3 reports for each quarter (1 per month))
Reporting cycle	Quarterly (Reports completed monthly but reported quarterly in terms of the Quarterly Performance Reporting)
New indicator	No
Desired performance	As an early warning system, to identify variances and gaps in spending and revenue collections
Indicator	Chief Director: Municipal Finance

responsibility	
Key risk	Accuracy of data submitted by municipalities

Indicator title	Number of Section 71(7) Quarterly budget performance reports
Short definition	Number of Section 71 (7) quarterly reports completed during the reporting period
Purpose/importance	Completing the Section 71 (7) reports and tabling them in Provincial Legislature for the purpose of ensuring efficient budget and expenditure management and accurate financial reporting for the delegated municipalities in the province
Source/collection of data	Compilation and submission the Section 71 (7) quarterly performance reports to the Provincial Legislature after National Treasury closes the lgdatabase.
Method of calculation	1 Section 71(7) report, 45 days after end of each quarter
Data limitations	No specific limitation
Type of indicator	Output
Calculation type	Non-cumulative on a quarterly basis (1 per quarter)
Reporting cycle	Quarterly
New indicator	No
Desired performance	As an early warning system, to identify variances and gaps in spending and revenue collections
Indicator responsibility	Chief Director: Municipal Finance
Key risk	Accuracy of data submitted by municipalities

Indicator title	Number of municipalities supported by the MSP
Short definition	Number of municipalities supported by the Municipal Support Program (MSP) during the reporting period
Purpose/importance	Tracks the number of municipalities supported through the MSP for the purpose of providing assistance and technical support to municipalities where their financial sustainability is threatened and implement support strategies that would ensure the municipalities remain financially viable.
Source/collection of data	Actual number of municipalities supported

Method of calculation	Confirmation of the number of municipalities the MSP team has supported
Data limitations	No specific limitation
Type of indicator	Output
Calculation type	Non-cumulative on a quarterly basis (Number to be supported varies per quarter)
Reporting cycle	Quarterly
New indicator	No
Desired performance	To provide the Municipal Support Program to as many municipalities as possible and to see an improvement in their financial management performance
Indicator responsibility	Chief Director: Municipal Finance
Key risk	Lack of desire of municipality to implement reforms

PROGRAMME: Financial management

Sub-Programme: Cash Management and Liabilities

Strategic Objective Performance Indicator

Indicator title	Number of Tax Information Seminar conducted annually
Short definition	Number of Tax Information Seminars relating to PAYE tax legislation and tax compliance
Purpose/importance	Ensures that Department is kept abreast of all new tax legislation changes which impact on the payroll tax functions at departments and assists in compliance issues relating to employer taxation
Source/collection of data	Attendance register per Tax Information Session
Method of calculation	Count of actual information seminars held
Data limitations	None. Unless attendance registers are lost etc.
Type of indicator	Output or delivery

Calculation type	Cumulative – for the quarter
Reporting cycle	Quarterly
New indicator	No
Desired performance	One Seminar in the 2 nd quarter of each Financial Year once SARS have updated the legislation.
Indicator responsibility	Responsibility Manager: Director:: Cash Management and Liabilities
Key risk	Seminars are always held; however, some departments agree to attend but fail to arrive on the specified date.

Indicator title	Risk Analysis per department to ensure compliance to tax legislation
Short definition	Detailed document identifying risks at departments in terms of tax processes and non-compliance
Purpose/importance	Identify tax risk and inform departments of correct process to follow to eliminate any further risk / avoid penalties being imposed by SARS
Source/collection of data	Quarterly report per department detailing identified risks with attached documentation from persal, BAS and SARS data as supporting documents.
Method of calculation	Count of actual risk analysis reports (14 per quarter)
Data limitations	None. Unless extended downtime of payroll or financial system
Type of indicator	Measuring efficiency of tax functions at departments
Calculation type	Cumulative – for the quarter
Reporting cycle	Quarterly
New indicator	No
Desired performance	14 Risk analysis reports per quarter which identify all risks relating to payroll tax / inefficient processes which could negatively impact the departments / result in SARS imposing penalties and interest on KZN departments..
Indicator responsibility	Responsibility Manager: Director: Cash Management and Liabilities
Key risk	Risk Analysis is provided to departments but the responsibility to act on the document and clear outstanding transactions lies with the departments

Indicator title	Number of quarterly assessment reports to depts. on status of bank related suspense accounts
Short definition	Document indicating current status of banking suspense accounts
Purpose/importance	Identify and outstanding transactions on banking suspense accounts
Source/collection of data	Quarterly report per department from various BAS Reports
Method of calculation	Count of actual status reports per department
Data limitations	None
Type of indicator	Measuring whether suspense accounts are up to date
Calculation type	Per quarter - cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Identify outstanding transactions and inform departments so that they can clear the suspense accounts
Indicator responsibility	Responsibility Manager: Senior Manager: Cash Management and Liabilities
Key risk	Suspense Account Reports are provided to departments but the responsibility to act on the document and clear outstanding transactions lies with the departments

Indicator title	Number of monthly bank reconciliations per department
Short definition	Cross-check that the banking statement is in line with the BAS Bank reconciliation
Purpose/importance	Ensure that there are no discrepancies in the balancing of the bank reconciliation per department
Source/collection of data	BAS Bank Reconciliation report
Method of calculation	Bank balance on BAS reconciliation will be in line with the balance of the bank statement per month
Data limitations	Rely on data from BAS – e.g. An interface problem would affect the data
Type of indicator	Outcomes
Calculation type	Cumulative- per month

Reporting cycle	Monthly
New indicator	No
Desired performance	Each department's banking reconciliation balances
Indicator responsibility	Responsibility Manager: Director: Cash Management and Liabilities
Key risk	Discrepancies identified must be dealt with by the individual department

Indicator title	Number of quarterly reports on withdrawals from municipal bank accounts
Short definition	Report which summaries all non-budget payments for all KZN municipalities
Purpose/importance	To keep a record of all withdrawals at KZN municipalities per quarter
Source/collection of data	Individual reports per municipality supplied on a quarterly basis to Treasury
Method of calculation	One report to Director per quarter
Data limitations	Municipalities not submitting their reports timeously
Type of indicator	Identifies the value of non- budget withdrawals per municipality
Calculation type	Non-cumulative – per quarter
Reporting cycle	Quarterly
New indicator	No
Desired performance	A complete report detailing all withdrawal from all KZN municipalities
Indicator responsibility	Responsibility Manager: Director: Cash Management and Liabilities
Key risk	Treasury has to rely on the municipalities to submit their reports

Sub-Programme: Public Private Partnership

Indicator title	Number of reports for Prov. Treasury management and NT PPP unit
Short definition	An assessment that takes place during a project or process, that conveys details such as what sub-goals have been accomplished, what resources have been expended, what problems have been encountered. Progress reports are used by management to determine whether changes are necessary to an ongoing effort.
Purpose/importance	To ensure the effective and efficient provisioning of transversal

	PPP Project Advisory services throughout the Province in terms of Legislative Mandates.
Source/collection of data	The relevant institution that has registered a PPP projects, Business case, institution's strategies and policy documents , PPP Regulations and procedures, service delivery plans, annual reports, financial and Budgets Reports.
Method of calculation	Assess value for money stage in the feasibility study to establish affordability; value for money and substantial risk transfer.
Data limitations	The accuracy of the feasibility study demonstrating value for money, affordability, risk transfer depends on the reliability of information given and gathered and whether accordance with PPP Regulations and legislation.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Monthly
New indicator	No
Desired performance	To deliver better value for money for Government infrastructure projects. Facilitating and enhancing quality public service delivery by being a catalyst for efficient, effective and value-for-money best practice solutions.
Indicator responsibility	Responsibility Manager
Key risk	Financial risk: if the project is not affordable it will be terminated or put on hold until such time funds are available so that the project can be revived.

Indicator title	Number of contract management reports on closed deals
Short definition	The project closure report confirms that the objectives have been met, the deliverables have been met. The closure report helps to document all of the steps needed to close the project efficiently.
Purpose/importance	To ensure the effective and efficient provisioning of transversal PPP Project Advisory services throughout the Province in terms of Legislative Mandates.
Source/collection of data	The relevant institution that has registered a PPP projects, Business case, institution's strategies and policy documents ,

	PPP Regulations and procedures, service delivery plans, annual reports, financial and Budgets Reports.
Method of calculation	Assess value for money stage in the feasibility study to establish affordability; value for money and substantial risk transfer.
Data limitations	The accuracy of the feasibility study demonstrating value for money, affordability, risk transfer depends on the reliability of information given and gathered and whether accordance with PPP Regulations and legislation.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Monthly
New indicator	No
Desired performance	To deliver better value for money for Government infrastructure projects. Facilitating and enhancing quality public service delivery by being a catalyst for efficient, effective and value-for-money best practice solutions.
Indicator responsibility	Responsibility Manager
Key risk	Financial risk: if the project is not affordable it will be terminated or put on hold until such time funds are available so that the project can be revived.

Sub-Programme: **Provincial Supply Chain Management**

Indicator title	Number of SCM training sessions and information sessions conducted
Short definition	Number of SCM training, information sessions, workshops and forums conducted during the reporting period
Purpose/importance	Provide specific SCM related training, information sessions, workshops and forums in order to broaden the skills base in departments, municipalities and public entities and to significantly reduce the incidences of irregular expenditure and fraud.
Source/collection of data	Requests for training, information sessions, workshops and forums received from departments, municipalities and public entities or

	identified through assessments or interventions
Method of calculation	Each training, information sessions, workshop and forums is counted to measure the achievement of the SCM targets against quarterly objectives
Data limitations	The accuracy of the training, information sessions, workshops and forums is dependent on SCM prescripts and the knowledge and skills base of the SCM unit
Type of indicator	Output
Calculation type	Cumulative per annum
Reporting cycle	Quarterly
New indicator	No
Desired performance	The indicator is to monitor the relevance and impact of SCM training and information sessions according to SCM prescripts.
Indicator responsibility	Programme Manager
Key risk	<ul style="list-style-type: none"> • The excessive demand for training needs in the province is undermined by capacity within the SCM unit. • Staff require additional SCM training from accredited institutions to offset the demand for training

Indicator title	Number of SCM compliance assessments conducted
Short definition	Number of SCM compliance assessments and complaints investigated conducted during the reporting period
Purpose/importance	Support and monitor the adherence of departments and municipalities according to SCM prescripts by conducting routine and ad hoc assessments and investigating complaints on the implementation of SCM in the province. Informed by the assessments, the unit provides advisory procurement support to provincial departments and municipalities.
Source/collection of data	Routine assessments are conducted as per the operational plan per cluster. Ad hoc assessments and investigations are conducted upon request.
Method of calculation	Each assessment is counted to measure the achievement of the SCM targets against quarterly objectives.
Data limitations	The accuracy of the assessment is dependent on the reliability of

	the SCM records maintained at municipalities and departments
Type of indicator	Output
Calculation type	Cumulative per annum
Reporting cycle	Quarterly
New indicator	No
Desired performance	The indicator is to monitor the compliance of municipalities and departments to according to SCM prescripts.
Indicator responsibility	Programme Manager
Key risk	The non-disclosure of relevant data by municipalities and departments may result in inaccurate reporting and statistics

Indicator title	Number of policies reviewed and issued
Short definition	Number of policies reviewed and issued
Purpose/importance	To ensure the revision of policies in accordance with National and Provincial legislation and prescripts
Source/collection of data	The revision of policies takes into accounts the views of provincial stakeholders in line with National Treasury Instruction notes
Method of calculation	Each policy is counted to measure the achievement of the SCM targets against quarterly objectives.
Data limitations	The accuracy of the policy is dependent on the reliability of the input provided at the stage of implementation
Type of indicator	Output
Calculation type	Cumulative per annum
Reporting cycle	Quarterly
New indicator	No
Desired performance	The indicator is to monitor the accuracy and relevance of the policies in line with provincial stakeholders and National Treasury Instruction notes
Indicator responsibility	Programme Manager
Key risk	The risk associated with out-dated policies will pave the way for poor controls in departments and municipalities and lead to non-adherence of SCM prescripts thus increasing the risk of fraud and irregular expenditure.

Indicator title	Number of contract management analysis conducted
Short definition	Number of contracts reviewed and analysed
Purpose/importance	To ensure the review of contracts in accordance with National and Provincial legislation and prescripts
Source/collection of data	The revision of contracts is based on collection of BAS Reports and contract registers.
Method of calculation	Each review is counted to measure the achievement of the SCM targets against quarterly objectives.
Data limitations	The accuracy of the review is dependent on the reliability of the input provided at the stage of collection of data
Type of indicator	Output
Calculation type	Cumulative per annum
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	The indicator is to monitor the accuracy and relevance of the information and contracts register in line with Provincial and National Treasury Regulations.
Indicator responsibility	Programme Manager
Key risk	<ol style="list-style-type: none"> 1. Use of incorrect standard templates; 2. Failure to meet contract terms and conditions; 3. Supplier non-performance;

Sub-Programme: Financial Reporting

Indicator title	Consolidated AFS for Provincial Departments and Revenue Fund
Short definition	To present the consolidated financial performance, financial position and cash flows for the Province.
Purpose/importance	To provide a consolidated outlook on the financial status of the Province for future management decisions
Source/collection of data	Audited Provincial Department's financial statements, consolidated for the Province
Method of calculation	In accordance with Departmental Financial Reporting Framework
Data limitations	Reliance placed on data presented by Departments in annual financial statements
Type of indicator	Output

Calculation type	Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	The tabling of the consolidated annual financial statements in Legislature within the prescribed PFMA deadline
Indicator responsibility	Senior Manager
Key risk	None

Indicator title	Consolidated AFS for Public Entities tabled in Legislature
Short definition	To present the consolidated financial performance, financial position and cash flows for the listed public entities in the Province.
Purpose/importance	To provide a consolidated outlook on the financial status of all listed public entities in the Province for future management decisions
Source/collection of data	Audited Public Entities financial statements, consolidated for the Province
Method of calculation	In accordance with GRAP/IAS Standards
Data limitations	Reliance placed on data presented by Public Entities in annual financial statements
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	The tabling of the consolidated annual financial statements in Legislature within the prescribed PFMA deadline
Indicator responsibility	Senior Manager
Key risk	None

Indicator title	Annual Financial Statements for the Revenue Fund tabled in Legislature
Short definition	To present the financial performance, financial position and cash flows for the Revenue Fund in the Province.
Purpose/importance	To provide a outlook on the financial status of the Revenue Fund

	in the Province for future management decisions
Source/collection of data	Revenue Fund transactions, linked to supporting documentation
Method of calculation	Department Financial Reporting Framework
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	The tabling of the annual financial statements in Legislature within the prescribed PFMA deadline
Indicator responsibility	Senior Manager
Key risk	None

Indicator title	Provincial Audit Outcome Analysis for Municipalities, Departments and Public Entities
Short definition	Review of current audit issues in the Province
Purpose/importance	To provide an overview of the current audit issues, with appropriate strategies to address such issues
Source/collection of data	Audit reports
Method of calculation	N/A
Data limitations	None
Type of indicator	Output
Calculation type	N/A
Reporting cycle	Annually
New indicator	No
Desired performance	Submission of comprehensive audit outcome analysis, including strategies to address audit issues
Indicator responsibility	Senior Manager
Key risk	None

Indicator title	AFS support and training to Provincial Departments
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Short definition	Training and Financial statement preparation assistance
Purpose/importance	To provide an update on accounting frameworks for preparation of the AFS as well as improve the quality of the AFS produced by Departments
Source/collection of data	Attendance register and training material Pre-audit review reports for all 16 Departments
Method of calculation	N/A
Data limitations	None
Type of indicator	Output
Calculation type	N/A
Reporting cycle	Annually
New indicator	No
Desired performance	Conduct the required training and review of financial statements for all Departments
Indicator responsibility	Senior Manager
Key risk	None

Indicator title	Financial Management Monitoring Support to Public Entities
Short definition	Training and Financial statement preparation assistance
Purpose/importance	To provide an update on accounting frameworks for preparation of the AFS as well as improve the quality of the AFS produced by Public Entities
Source/collection of data	Attendance register and training material Pre-audit review reports for Public Entities
Method of calculation	N/A
Data limitations	None
Type of indicator	Output
Calculation type	N/A
Reporting cycle	Annually
New indicator	No
Desired performance	Conduct the required training and review of financial statements for 12 public entities
Indicator responsibility	Senior Manager

Key risk	None
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Indicator title	Financial Management Monitoring Support Municipalities
Short definition	Training and Financial statement preparation assistance
Purpose/importance	To provide an update on accounting frameworks for preparation of the AFS as well as improve the quality of the AFS produced by Public Entities
Source/collection of data	Attendance register and training material Pre-audit review reports for Public Entities Monthly on site reports for municipalities
Method of calculation	N/A
Data limitations	None
Type of indicator	Output
Calculation type	N/A
Reporting cycle	Annually
New indicator	No
Desired performance	Conduct the required training for 58 municipalities, review of financial statements for 15 municipalities and progress reports for on-site financial management support to 15 municipalities
Indicator responsibility	Senior Manager
Key risk	None

Sub-Programme: Norms and Standards

Indicator title	Number of instruction notes/standard operating procedures/policies developed and reviewed for departments, municipalities and their respective entities.
Short definition	Number of policies/instruction notes/standard operating procedures developed and reviewed.
Purpose/importance	Implementing prescribed national and provincial norms and standards to enhance financial management and ensure uniformity in application.
Source/collection of data	Instruction notes/policies/standard operating procedures. Sourcing input from provincial stakeholders.
Method of calculation	No. of instruction notes/policies/standard operating procedures

	developed and reviewed.
Data limitations	Instruction notes/policies/standard operating procedures not fully implemented.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Meeting or exceeding quarterly targets. Improved financial management and control due to proper implementation of instruction notes/policies/standard operating procedures.
Indicator responsibility	Programme/ Responsibility Manager
Key risk	Non-compliance with legislation and financial norms and standards. Provisions of policy/instruction notes/standard operating procedures not implemented.

Indicator title	Number of departments/public entities assessed and monitored
Short definition	Number of departments and public entities assessed and monitored.
Purpose/importance	Monitor and evaluate financial performance by assessing compliance with legislative requirements and standardised national and provincial norms and standards.
Source/collection of data	Surveys/ questionnaires/monitoring tool.
Method of calculation	Number of departments and public entities assessed.
Data limitations	Honesty and integrity of officials completing compliance surveys/questionnaires/monitoring tool, in the absence of validated documentary evidence.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Meeting or exceeding quarterly targets.

	Full compliance with legislative prescripts, standardised norms and standards and instruction notes/policies/standard operating procedures.
Indicator responsibility	Programme/ Responsibility Manager
Key risk	Remedial measures not implemented for identified financial management weaknesses/deviations. Continued non-compliance with regulatory prescripts and financial norms and standards

Sub-Programme: Supporting and Interlinked Financial Systems

Indicator title	Mean time to resolve -transversal systems support
Short definition	Average of difference between time call is logged and closed for transversal systems support
Purpose/importance	To ensure that transversal systems are available to all provincial users to minimize downtime
Source/collection of data	Time of logging and resolving calls are recorded and average is calculated
Method of calculation	Average of difference between time call is logged and closed for internal support
Data limitations	none
Type of indicator	Activities and efficiency
Calculation type	cumulative
Reporting cycle	quarterly
New indicator	no
Desired performance	All calls to be resolved in less than 24 hours
Indicator responsibility	Senior Manager: Systems
Key risk	Impact of additional work as a result of the Biometric support provided which has not been catered for in the job descriptions

PROGRAMME: INTERNAL AUDIT UNIT

Sub-Programme: Assurance Services

Indicator title	Number of Internal Audit Annual operational plans and a rolling three year strategic plan developed and approved
Short definition	The total number of Internal Audit Annual Operational and rolling three year strategic plans developed by Assurance Services and approved the Audit & Risk Committee.
Purpose/importance	Serves as a strategic planning document and guides the activities of the component over a 3 year cycle in terms of audit projects that will be conducted. It also provides as a planning schedule for client management as it informs them of when assignments will be conducted, the duration of the assignment, resources to be utilised, the high level scope as well as the risk areas for each assignment.
Source/collection of data	Audit Universe document per client mapped against each risk register.
Method of calculation	Total number of plans developed.
Data limitations	
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	The indicator is used for planning activities of the component and performance above the target indicates an increase in the demand for internal audit services.
Indicator responsibility	Programme manager
Key risk	Inadequate resources in the form of funding and capacity to meet the plan

Indicator title	Number of annual Audit & Risk Committee report on clients' areas of risk management, governance and internal control submitted to MEC: Finance
Short definition	Annual Close out report by the Audit & Risk Committee submitted to the MEC: Finance for tabling at Cabinet.
Purpose/importance	Serves as a final close out report that documents the activities of the Internal Audit Unit and the Audit & Risk Committee as well as summarizes the internal audit findings, risk management issues

	and forensic investigations for all institutions audited. The report highlights areas of concern identified by the Internal Audit Unit to Cabinet
Source/collection of data	Internal Audit Reports per project under-taken.
Method of calculation	Total number of reports drafted.
Data limitations	
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	
Indicator responsibility	Programme manager
Key risk	

Indicator title	Number of risk based audit reports including follow up audit reports and reports on financial, IT, performance and governance audits.
Short definition	The total number of audit reports issued to clients after the execution of internal audit projects.
Purpose/importance	Internal Audit reports are issued to client management after each assignment and highlights issues of achievements and weaknesses in the scope covered by the review.
Source/collection of data	Soft copy of the Internal Audit Report issued to management.
Method of calculation	Total number of reports issued as planned in the Annual Operational Plan.
Data limitations	Misalignment of planning process between Annual Performance Plan submission and development of Annual Operational Plans. Annual Operational Planning process is dynamic.
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No

Desired performance	The indicator is used for measuring the output of the component and performance above the target indicates an increase in the number of internal audit assignments conducted.
Indicator responsibility	Programme manager
Key risk	Inadequate resources in the form of funding and capacity to meet the targets set.

Indicator title	Number of audit reports on predetermined objectives.
Short definition	The total number of audit reports issued to clients after the execution of internal audit projects on predetermined objectives.
Purpose/importance	Internal Audit reports are issued to client management after each assignment and highlights issues of achievements and weaknesses in the scope covered by the review.
Source/collection of data	Soft copy of the Internal Audit Report on predetermined objectives issued to management.
Method of calculation	Total number of reports issued as planned in the Annual Operational Plan.
Data limitations	Misalignment of planning process between Annual Performance Plan submission and development of Annual Operational Plans. Annual Operational Planning process is dynamic.
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	The indicator is used for measuring the output of the component and performance above the target indicates an increase in the number of internal audit assignments on predetermined objectives conducted.
Indicator responsibility	Programme manager
Key risk	Inadequate resources in the form of funding and capacity to meet the targets set.

Indicator title	Number of meetings held between clients, the Cluster Audit & Risk Committee (CARC) and Provincial Audit and Risk Committee
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	(PARC)
Short definition	Number of Audit Committee meetings held between departmental clients and the respective Cluster Audit & Risk Committees.
Purpose/importance	Monitor activities of the Internal Audit Unit with respect to the specific client and to provide guidance and assistance to Accounting Officers in areas of risk management, internal control and governance.
Source/collection of data	Attendance registers of meetings held.
Method of calculation	Number of meetings per cluster per department.
Data limitations	
Type of indicator	Activity
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	
Indicator responsibility	Programme manager
Key risk	The achievement of the indicator is reliant on the availability of members of the Audit & Risk Committee together with the Accounting Officers of respective departments.
Indicator title	No. of training and development programmes
Short definition	Number of training and development programmes implemented by the Unit.
Purpose/importance	To provide continued growth and development of staff within the component in order to augment internal audit skills and to contribute to the continued professional development of the internal auditors.
Source/collection of data	Attendance registers of training attended.
Method of calculation	Number of training workshops, courses, seminars, conferences etc attended.
Data limitations	
Type of indicator	Activity
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	The indicator measures the investment into human capital and

	performance above the target indicates increased investment.
Indicator responsibility	Programme manager
Key risk	Lack of adequate funding. Limited capacity in component thereby limiting number of productive hours.

Indicator title	Number of internal and/ independent external quality assurance reviews conducted attended
Short definition	No. of internal and/ independent external quality assurance reviews conducted attended
Purpose/importance	Quality Assurance reviews ensures quality delivery service.
Source/collection of data	Consolidated report of quality assurance review
Method of calculation	Number of reports issued to the Head of Internal Audit
Data limitations	
Type of indicator	Activity
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	The indicator measures the investment into quality service delivery and performance above the target would indicate improved efforts to ensure quality delivery.
Indicator responsibility	Programme manager
Key risk	Limited capacity in component thereby limiting number of productive hours.

Sub-Programme: Risk Management

Strategic Objective Performance Indicator: To promote good governance through assisting provincial departments, public entities and municipalities with risk assessments and risk management capacity building exercises.

Indicator title	Number of risk registers updated, biannually, for provincial departments, municipalities and public entities
Short definition	Facilitation of risk assessments and subsequent issuing of Risk Reports to provincial departments, public entities and

	municipalities
Purpose/importance	To ensure that risk assessments are conducted as per the treasury regulations/MFMA/PFMA
Source/collection of data	Risk assessment workshops, prior preparation (strategic plans, app's, audit and forensic reports
Method of calculation	Numbers to be calculated based on reports produced.
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	To achieve the target as indicated
Indicator responsibility	General Manager Risk and Advisory Services
Key risk	Risks that should appear in risk register are not identified Inadequate risk ratings resulting in inappropriate interventions

Strategic Objective Performance Indicator: To promote good governance through assisting provincial departments, public entities and municipalities with risk assessments and risk management capacity building exercises.

Indicator title	Number of reviews on risk management maturity of departments, public entities and municipalities, and assist with development of risk policies and procedures
Short definition	Development of risk policies, procedures and structures to ensure that departments, public entities and municipalities are on track with embedding risk management culture
Purpose/importance	To ensure that the risk culture in organisations are embedded, hence promoting good governance
Source/collection of data	Provincial Risk Management Framework and benchmarking exercises, and final acceptable risk policies, procedures and structures approved by the CARC/PARC
Method of calculation	Numbers to be calculated based on policies, procedures and structures generically created.
Data limitations	None
Type of indicator	Output

Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	To achieve the target as indicated
Indicator responsibility	General Manager Risk and Advisory Services
Key risk	Delays in developing the policies, procedures and structures and slow implementation

Strategic Objective Performance Indicator: To promote good governance through assisting provincial departments, public entities and municipalities with risk assessments and risk management capacity building exercises.

Indicator title	Number of reviews and/or assist with development of Occupational Health and Safety programmes for departments, public entities and municipalities
Short definition	Establishing Occupational Health and Safety guidelines/Framework
Purpose/importance	To ensure that risks/measures associated with Occupational Health and Safety are identified/understood and process put in place
Source/collection of data	Development of a Framework/Risk Register
Method of calculation	Numbers to be calculated based on reports produced.
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	To achieve the target as indicated
Indicator responsibility	General Manager Risk and Advisory Services
Key risk	Risks that should appear in risk register are not identified Inadequate mitigation and guidance on Occupational Health and Safety in institutions

Strategic Objective Performance Indicator: To promote good governance through assisting provincial departments, public entities and municipalities with risk assessments and risk management capacity building exercises.

Indicator title	Number of reviews and/or assist with development of DPSA compliant IT Governance Framework, including BCP for departments, public entities and municipalities
Short definition	Rolling-out of the governance framework thereby further assisting with good governance
Purpose/importance	To provide the HOD's/CEO's with a toolkit to manage relevant governance structures within their organisations
Source/collection of data	Attendance registers and progress reports on planned interventions
Method of calculation	Numbers to be calculated based on reports produced
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative for the year
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	Reduced risk exposure of the department/Public Entity
Indicator responsibility	General Manager Risk and Advisory Services
Key risk	Inability to increase the level of maturity of risk management as well as strengthen internal control environment

Strategic Objective Performance Indicator: To promote good governance through assisting provincial departments, public entities and municipalities with risk assessments and risk management capacity building exercises.

Indicator title	Number of complex internal audit services/reviews provided to municipalities and municipal entities
Short definition	Internal audit services to municipalities and municipal entities
Purpose/importance	To provide assurance on internal controls
Source/collection of data	Risk based operational plan
Method of calculation	Numbers to be calculated based on reports produced
Data limitations	None
Type of indicator	Output

Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	Reduced risk exposure of the province and achievement of the provincial priorities.
Indicator responsibility	General manager Risk and Advisory Services
Key risk	Inability to effectively conduct audits that are value adding

Strategic Objective Performance Indicator: To promote good governance through assisting provincial departments, public entities and municipalities with risk assessments and risk management capacity building exercises.

Indicator title	Number of reviews on internal audit and audit committee practices of municipalities, and assist with closing of gaps
Short definition	Conduct/measure internal audits conforming to the requirements of the institute of internal audit
Purpose/importance	To determine the level of conformity and adherence to the internal audit principles of the profession
Source/collection of data	Questionnaire/compliance checklist
Method of calculation	Based on responses on key questions Numbers to be calculated based on questionnaires/reports produced
Data limitations	None
Type of indicator	Output
Calculation type	Non -cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	Public entities that have a well-established risk management structures.
Indicator responsibility	General Manager Risk and Advisory.
Key risk	Non-conformance to internal audit principles and ineffective reports

Strategic Objective Performance Indicator: To promote good governance through assisting provincial departments, public entities and municipalities with risk assessments and risk management capacity building exercises.

Indicator title	Number of risk and governance-related conferences/forums held for provincial departments, municipalities, and public entities
Short definition	Awareness on governance, risk and compliance
Purpose/importance	To increase awareness on governance, risk and compliance
Source/collection of data	Attendance registers and agendas for designated forums
Method of calculation	Based on attendance registers, presentations, and emails, etc
Data limitations	None
Type of indicator	Output
Calculation type	Non -cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Provincial departments, public entities and municipalities have a platform to exchange experiences and learn from.
Indicator responsibility	General Manager Risk and Advisory.
Key risk	Non-value adding forums

Strategic Objective Performance Indicator: To promote good governance through assisting provincial departments, public entities and municipalities with risk assessments and risk management capacity building exercises.

Indicator title	Number of best risk management/governance guidelines/transversal risk policies produced by the unit
Short definition	Develop best practice policies
Purpose/importance	To enhance the risk management culture in institutions
Source/collection of data	Risk policy
Method of calculation	Numbers to be calculated based on policies produced
Data limitations	None
Type of indicator	Output
Calculation type	Non -cumulative

Reporting cycle	Quarterly
New indicator	Yes
Desired performance	All institutions to have best practice policies
Indicator responsibility	General Manager Risk and Advisory.
Key risk	Inability to develop such policies within the required timeframes Inability to ensure implementation of such policies Inadequate funding for such implementation

Strategic Objective Performance Indicator: To promote good governance through assisting provincial departments, public entities and municipalities with risk assessments and risk management capacity building exercises.

Indicator title	Number reviews and/or assist with development of fraud prevention plans for provincial departments, municipalities, and public entities
Short definition	Roll-out of risk management information system
Purpose/importance	To assist with recording or risks and tracking its progress together with effective reporting on risk management
Source/collection of data	Existing risk management software and licences
Method of calculation	Numbers to be calculated based on number of licences issued and software installed
Data limitations	None
Type of indicator	output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Good governance of risk
Indicator responsibility	General Manager Risk and Advisory
Key risk	Inadequate system

Strategic Objective Performance Indicator: To promote good governance through assisting provincial departments, public entities and municipalities with risk assessments and risk management capacity building exercises.

Indicator title	Number of risk/governance –related training/awareness provided to risk officials of departments, municipalities, and public entities
Short definition	Perform/attend training on awareness of governance and risk management.
Purpose/importance	To embed and enhance the culture of risk management
Source/collection of data	The results of the maturity gap analysis Identified risk management training
Method of calculation	Number of training workshops conducted
Data limitations	None
Type of indicator	Input
Calculation type	Cumulative for the year
Reporting cycle	Annually
New indicator	No
Desired performance	Effective and efficient risk management practices
Indicator responsibility	General Manager Risk and Advisory Service
Key risk	Inability to increase the level of maturity of risk management

Strategic Objective Performance Indicator: To promote good IT governance through assisting provincial departments, public entities and municipalities to comply with DPSA IT Governance Framework.

Indicator title	Number of reviews and/or assist with development of DPSA compliant IT Governance Framework, including BCP for departments, public entities and municipalities
Short definition	Rolling-out of the IT governance framework and BCP thereby further assisting with good IT governance
Purpose/importance	To institutionalise the Corporate Governance of and Governance of ICT as an integral part of corporate governance within their organisation in a uniform and coordinated manner
Source/collection of data	IT Governance Framework and BCP documents
Method of calculation	Numbers to be calculated based on reports produced
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative for the year

Reporting cycle	Quarterly
New indicator	Yes
Desired performance	Effective and efficient IT governance practices
Indicator responsibility	General Manager Risk and Advisory Services
Key risk	Inability to carry out Corporate Governance of ICT accountabilities and responsibilities

Sub-Programme: Forensic Services

Strategic Objective Performance Indicator: Promote a culture of zero tolerance for fraud and corruption in the province.

Indicator title	Number of Forensic Audits performed and investigations as per clients requests and referrals from the Assurance team
Short definition	Forensic audits performed and investigations conducted as per client requests and referrals from the Assurance team
Purpose/importance	To ensure that all forensic audits are adequately completed
Source/collection of data	Forensic audit referrals and requests
Method of calculation	Numbers to be calculated based on reports produced.
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative for the year
Reporting cycle	Quarterly
New indicator	No
Desired performance	To achieve the target as indicated
Indicator responsibility	Chief Director – Forensic Investigation Services
Key risk	Inadequate forensic audits resulting in continued fraud and corruption

Strategic Objective Performance Indicator: Promote a culture of zero tolerance for fraud and corruption in the province.

Indicator title	Number of follow ups on completed investigations per institution
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Short definition	Follow-up exercises conducted on the implementation of recommendations for all finalised investigations within the Provincial Departments
Purpose/importance	To ensure that all recommendations have been implemented
Source/collection of data	Follow-ups conducted
Method of calculation	The number of letters that have been submitted to the Provincial Departments
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative for the year
Reporting cycle	Quarterly
New indicator	No
Desired performance	To achieve the target as indicated
Indicator responsibility	Chief Director – Forensic Investigation Services
Key risk	Continued fraud and corruption resulting in fruitless and wasteful expenditure

Strategic Objective Performance Indicator: Promote a culture of zero tolerance for fraud and corruption in the province.

Indicator title	Number of updated register of forensic investigations – MEC Report
Short definition	Compile and update a register of completed investigations – MEC report
Purpose/importance	Update the register of forensic investigations to ensure that all investigations are included in the register
Source/collection of data	New allegations, and completed investigations
Method of calculation	Numbers to be calculated based on number of allegations, and investigation conducted.
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative for the year
Reporting cycle	Quarterly

New indicator	No
Desired performance	To achieve the target as indicated
Indicator responsibility	Chief Director – Forensic Investigation Services
Key risk	Inaccurate register resulting in poor decision making

Strategic Objective Performance Indicator: Promote a culture of zero tolerance for fraud and corruption in the province.

Indicator title	Number of Fraud Case Management System developed and rolled-out
Short definition	Develop and roll-out a case management system
Purpose/importance	Develop and roll-out a case management system to ensure that all investigations are included in the system and the status thereof is easily accessible
Source/collection of data	New allegations, in-progress investigations and completed investigations
Method of calculation	Numbers to be calculated based on the development of the system
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative for the year
Reporting cycle	Annually
New indicator	No
Desired performance	To achieve the target as indicated
Indicator responsibility	Chief Director – Forensic Investigation Services
Key risk	Inaccurate case management system resulting in poor decision making

Strategic Objective Performance Indicator: Promote a culture of zero tolerance for fraud and corruption in the province.

Indicator title	Number of updated forensic investigations on the Fraud Case Management System per provincial department
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Short definition	Develop and update the Fraud Case Management System with the number of forensic investigations per provincial department
Purpose/importance	To ensure that all allegations received and investigations are included in the system and the status thereof is easily accessible
Source/collection of data	New allegations, in-progress investigations and completed investigations
Method of calculation	Numbers to be calculated based on the number of investigations/allegations which are updated on the system
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative for the year
Reporting cycle	Quarterly
New indicator	No
Desired performance	To achieve the target as indicated
Indicator responsibility	Chief Director – Forensic Investigation Services
Key risk	Inaccurate reporting of matters being investigated and the unit's statistics would not be accurate.

PROGRAMME 5: GROWTH & DEVELOPMENT

Sub-Programme: OTHER DEPARTMENT INITIATIVES

Indicator title	No. of events coordinated successfully
Short definition	To provide for specific departmental approved events and initiatives not catered for in any other programme that will provide development for the province.
Purpose/importance	To update and record number of events coordinated during each quarter
Source/collection of data	Invitation, statement, provincial calendar
Method of calculation	Each event held quarterly is accounted for.
Data limitations	Change of date / cancellation
Type of indicator	Output

Calculation type	Cumulative
Reporting cycle	2016/17 Annually
New indicator	No
Desired performance	100% To ensure community outreach is achieved
Indicator responsibility	Responsibility Manager
Key risk	