

## ANNEXURE E – 2018/19 TECHNICAL INDICATOR DESCRIPTION

### VOTE 6

#### PROGRAMME ONE: Administration

#### Sub-Programme: Financial Management (Office of the CFO)

#### Performance Indicator Description

<b>Indicator title</b>	Number of budget submission and planning documents compiled (EPRE;APPX4;AP;PP;AEPRE & ACF)
<b>Short definition</b>	Number of reports completed during the reporting period.
<b>Purpose/importance</b>	To prepare and compile strategic plan and the budget according to relevant legislation and policies.
<b>Source/collection of data</b>	Programme and Responsibility managers
<b>Method of calculation</b>	Number of documents completed and submitted
<b>Data limitations</b>	The quality and the accuracy of documents depend on the compiler.
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative - for the year
<b>Reporting cycle</b>	Quarterly and yearly
<b>New indicator</b>	No
<b>Desired performance</b>	To ensure that the budget and strategic documents are prepared in terms of relevant legislation and policies.
<b>Indicator responsibility</b>	CFO
<b>Key risk</b>	Incorrect data and failure to report

<b>Indicator title</b>	Number of legislative financial reports produced (IYMx12;QPRx4 and AFS)
<b>Short definition</b>	Monitoring and reporting the budget, revenue and expenditure of the department.
<b>Purpose/importance</b>	To monitor, keep track and report on departmental budget and revenue and expenditure.
<b>Source/collection of data</b>	Programme and Responsibility managers

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

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

<b>Indicator title</b>	Number of Asset Counts Performed
<b>Short definition</b>	Physical verification of all departmental assets to ensure an accurate asset register

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

<b>Indicator title</b>	Annual MPAT rating on KPA4: Financial Management
<b>Short definition</b>	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 .
<b>Purpose/importance</b>	Tracks compliance against all Financial Management legislative requirements
<b>Source/collection of data</b>	Final Assessment results issued by the DPME
<b>Method of calculation</b>	Actual ratings agreed to by moderators of the DPME after evaluating self-assessment ratings against actual documentary evidence.

<b>Data limitations</b>	None
<b>Type of indicator</b>	Output or delivery
<b>Calculation type</b>	Cumulative over all standards that are assessed
<b>Reporting cycle</b>	Annually
<b>New indicator</b>	Yes
<b>Desired performance</b>	Overall score of 3 to reflect total compliance to all Legislated Financial Management requirements
<b>Indicator responsibility</b>	CFO
<b>Key risk</b>	External factors such as timeous signing of plans, and availability and Investigating Officers etc. affects compliance to timeframes.

<b>Indicator title</b>	Percentage of suppliers valid invoices paid within 30 days
<b>Short definition</b>	The number of valid invoices paid within 30 days of receipt by the institution against the total number of invoices received by the institution.
<b>Purpose/importance</b>	To enable suppliers to have sufficient funding to operate their businesses and to comply with PFMA(S30)
<b>Source/collection of data</b>	BAS
<b>Method of calculation</b>	Number of invoices paid within 30 days of receipt by the institution over the total number of invoices received by the institution *100
<b>Data limitations</b>	None
<b>Type of indicator</b>	Quantitative
<b>Calculation type</b>	Cumulative
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	New indicator
<b>Desired performance</b>	100% Compliance with S(38) of PFMA
<b>Indicator responsibility</b>	CFO
<b>Key risk</b>	Underspending of budget, increase on accruals and payables

## Sub-Programme: Human Resource Management

### Strategic Objective Performance Indicator

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

<b>Indicator title</b>	Number of HR policies to be reviewed
<b>Short definition</b>	Number of HR Policies that are reviewed to ensure annual applicability to changes in Resolutions or legislative mandates etc,
<b>Purpose/importance</b>	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
<b>Source/collection of data</b>	Actual policies reviewed or signed by the HoD in the quarter.

<b>Method of calculation</b>	Count of actual policies reviewed or approved
<b>Data limitations</b>	None
<b>Type of indicator</b>	Output or delivery
<b>Calculation type</b>	Cumulative – for the quarter
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	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. .
<b>Indicator responsibility</b>	Responsibility Manager: Senior Manager: HRM
<b>Key risk</b>	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.

<b>Indicator title</b>	Development of the Annual Human Resources (HR) plan
<b>Short definition</b>	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
<b>Purpose/importance</b>	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
<b>Source/collection of data</b>	PESTEL factor analysis and research from Specialists, Line Managers, Academia, Legislative prescripts, systems such as PERSAL etc
<b>Method of calculation</b>	DPSA template utilized with specific guidelines
<b>Data limitations</b>	Timeous input by Line Managers. Incorrect data input onto persal
<b>Type of indicator</b>	Output or delivery
<b>Calculation type</b>	Once of Plan
<b>Reporting cycle</b>	Once off annually

<b>New indicator</b>	No but reviewed as per OTPs guidance
<b>Desired performance</b>	1 X Plan annually
<b>Indicator responsibility</b>	Responsibility Manager: Senior Manager: HRM
<b>Key risk</b>	Unavailability of MEC to sign timeously to reach DPISA

<b>Indicator title</b>	Number of monitoring reports produced to ensure implementation of HRP
<b>Short definition</b>	Monitoring of the planned activities to be delivered as per the annual HR Plan
<b>Purpose/importance</b>	Ensures that gaps identified in the HR Plan are in fact closed by delivering on the planned strategies to mitigate these gaps. (HR Plan).
<b>Source/collection of data</b>	Monthly reporting from different stakeholders on HRP initiatives.
<b>Method of calculation</b>	Analysis of reports to determine delivery against timeframe etc from HRP.
<b>Data limitations</b>	Units within HR providing incorrect quarterly reports. Delaying submitting reports
<b>Type of indicator</b>	Output or delivery
<b>Calculation type</b>	Cumulative – for the quarter
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	1 X quarterly report indicating achievement of all quarterly planned deliverables.
<b>Indicator responsibility</b>	Responsibility Manager: Senior Manager: HRM
<b>Key risk</b>	None

<b>Indicator title</b>	Number of Annual Work Place Skills Plan developed
<b>Short definition</b>	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
<b>Purpose/importance</b>	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.
<b>Source/collection of data</b>	Personal development Plans completed by Staff within the Department
<b>Method of calculation</b>	Manually completed PDPs on an annual basis
<b>Data limitations</b>	Non submission by some business Units. Completion merely for compliance without properly analysing skills deficit within Units
<b>Type of indicator</b>	Output or delivery
<b>Calculation type</b>	One developed plan
<b>Reporting cycle</b>	Once off annually
<b>New indicator</b>	No
<b>Desired performance</b>	1 X Plan annually
<b>Indicator responsibility</b>	Responsibility Manager: Senior Manager: HRM
<b>Key risk</b>	Skewed data and analysis due to non-submission of PDP's

<b>Indicator title</b>	Number of quarterly monitoring reports to ensure implementation of Work Skills Plan (WSP)
<b>Short definition</b>	Measurement of the planned activities to be delivered as per the Work Place Skills Plan
<b>Purpose/importance</b>	Ensures that training and development of staff is in fact carried out to 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.
<b>Source/collection of data</b>	Training databases Reporting on the planned activities of the HRD Strategic Framework.
<b>Method of calculation</b>	Count of actual training facilitated on a monthly basis as well as actual number of individuals that attended vs monthly targets that are set.
<b>Data limitations</b>	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.
<b>Type of indicator</b>	Output or delivery
<b>Calculation type</b>	Cumulative – for the quarter
<b>Reporting cycle</b>	Quarterly



<b>New indicator</b>	No
<b>Desired performance</b>	1 X quarterly report indicating achievement of all quarterly planned deliverables.
<b>Indicator responsibility</b>	Responsibility Manager: Senior Manager: HRM
<b>Key risk</b>	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

<b>Indicator title</b>	Number of Initiatives implemented
<b>Short definition</b>	IT initiatives introduced in the department
<b>Purpose/importance</b>	To ensure that IT remains innovative and adds value to the department
<b>Source/collection of data</b>	Analysis of trends in IT
<b>Method of calculation</b>	Research, analysis and investigation
<b>Data limitations</b>	none
<b>Type of indicator</b>	output
<b>Calculation type</b>	Not applicable
<b>Reporting cycle</b>	Bi Annual
<b>New indicator</b>	No
<b>Desired performance</b>	Policies are amended to be compliant with any new requirements
<b>Indicator responsibility</b>	Director : Information Technology Management
<b>Key risk</b>	New Initiatives must be well budget for and properly managed

<b>Indicator title</b>	Number of policy reviews completed
<b>Short definition</b>	IT policies are reviewed and updated
<b>Purpose/importance</b>	To ensure that policies are relevant and aligned to new requirements

<b>Source/collection of data</b>	Analysis of current policies and new regulations, prescripts and best practices as well as audit and risk reports
<b>Method of calculation</b>	Research, analysis and investigation
<b>Data limitations</b>	none
<b>Type of indicator</b>	output
<b>Calculation type</b>	Not applicable
<b>Reporting cycle</b>	quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	Policies are amended to be compliant with any new requirements
<b>Indicator responsibility</b>	Senior Manager: Systems
<b>Key risk</b>	Impact of additional work as a result of the Biometric support provided which has not been catered for in the job descriptions

<b>Indicator title</b>	Number of compliance reports completed
<b>Short definition</b>	Investigations conducted on whether Treasury users comply with IT policies and procedures
<b>Purpose/importance</b>	To ensure IT control are adhered to so that information and IT infrastructure assets are protected, reliable and available
<b>Source/collection of data</b>	Testing of IT controls through investigations
<b>Method of calculation</b>	Physical testing of IT controls
<b>Data limitations</b>	Testing is done by sampling techniques and all control weaknesses may not be identified
<b>Type of indicator</b>	activities
<b>Calculation type</b>	Not applicable
<b>Reporting cycle</b>	quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	Compliance reviews are conducted to identify control weaknesses so that measures could be implemented to improve the security of the information assets and infrastructure.
<b>Indicator responsibility</b>	Senior Manager: Systems

<b>Key risk</b>	Impact of additional work as a result of the Biometric support provided which has not been catered for in the job descriptions
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<b>Indicator title</b>	Number of information sessions conducted
<b>Short definition</b>	Users are made aware key IT policies and procedures to improve compliance and ensure secure IT network and systems.
<b>Purpose/importance</b>	To improve compliance with policies and procedures
<b>Source/collection of data</b>	Policies and procedures
<b>Method of calculation</b>	Not applicable
<b>Data limitations</b>	None
<b>Type of indicator</b>	Activities and impact
<b>Calculation type</b>	Not applicable
<b>Reporting cycle</b>	quarterly
<b>New indicator</b>	no
<b>Desired performance</b>	Improved compliance, reduction in number of threats and vulnerabilities
<b>Indicator responsibility</b>	Senior Manager: Systems
<b>Key risk</b>	Poor attendance at information sessions

<b>Indicator title</b>	Mean (Average) time to resolve IT calls
<b>Short definition</b>	Measures the average time to resolve IT problems reported by users
<b>Purpose/importance</b>	To ensure that IT resources are available to users to minimize downtime
<b>Source/collection of data</b>	Time of logging and resolving calls are recorded and average is calculated
<b>Method of calculation</b>	Average of difference between time call is logged and closed for internal support
<b>Data limitations</b>	none
<b>Type of indicator</b>	Activities and efficiency
<b>Calculation type</b>	cumulative
<b>Reporting cycle</b>	quarterly
<b>New indicator</b>	no

<b>Desired performance</b>	All calls to be resolved in less than 8 hours
<b>Indicator responsibility</b>	Senior Manager: Systems
<b>Key risk</b>	High volume of calls

<b>Indicator title</b>	Percentage network uptime
<b>Short definition</b>	Measures the percentage of time that all servers are operational
<b>Purpose/importance</b>	To ensure continuous availability of servers and systems to users
<b>Source/collection of data</b>	Statistics are obtained from the servers
<b>Method of calculation</b>	Automatic calculation and recording within the servers
<b>Data limitations</b>	None
<b>Type of indicator</b>	output
<b>Calculation type</b>	cumulative
<b>Reporting cycle</b>	quarterly
<b>New indicator</b>	no
<b>Desired performance</b>	99% uptime
<b>Indicator responsibility</b>	Senior Manager: Systems
<b>Key risk</b>	Failure of hard drives

## PROGRAMME TWO: Fiscal Resource Management

### Sub-Programme: Economic Analysis

<b>Indicator title</b>	Number of Provincial Department Economic Reports produced
<b>Short definition</b>	Economic analysis reports for the province
<b>Purpose/importance</b>	To provide equitable resource allocation in the province
<b>Source/collection of data</b>	Global Insight, Stats SA, Barometer, WTT, SAT, IMF, World Bank, SARB etc.
<b>Method of calculation</b>	Profiling of 9 district municipalities,
<b>Data limitations</b>	Accuracy of data cannot be guaranteed
<b>Type of indicator</b>	Economy
<b>Calculation type</b>	Cumulative
<b>Reporting cycle</b>	Quarterly and annually
<b>New indicator</b>	No
<b>Desired performance</b>	Equitable share in the allocation of the province's resource allocation
<b>Indicator responsibility</b>	Director Economic Services
<b>Key risk</b>	None

<b>Indicator title</b>	Number of Socioeconomic Review and Outlook Reports (SERO) produced
<b>Short definition</b>	Economic analysis reports for the province
<b>Purpose/importance</b>	To provide equitable resource allocation in the province
<b>Source/collection of data</b>	Global Insight, Stats SA, Barometer, WTT, SAT, IMF, World Bank, SARB etc.
<b>Method of calculation</b>	producing 1 socio-economic review and outlook of the province, (SERO)
<b>Data limitations</b>	Accuracy of data cannot be guaranteed
<b>Type of indicator</b>	Economy
<b>Calculation type</b>	Cumulative
<b>Reporting cycle</b>	Annually
<b>New indicator</b>	No
<b>Desired performance</b>	Equitable share in the allocation of the province's resource allocation

<b>Indicator responsibility</b>	Director Economic Services
<b>Key risk</b>	None
<b>Indicator title</b>	Number of economic analysis reports produced for the province
<b>Short definition</b>	Economic analysis reports for the province
<b>Purpose/importance</b>	To provide equitable resource allocation in the province
<b>Source/collection of data</b>	Global Insight, Stats SA, Barometer, WTT, SAT, IMF, World Bank, SARB etc.
<b>Method of calculation</b>	One provincial economic review and outlook, (PERO)
<b>Data limitations</b>	Accuracy of data cannot be guaranteed
<b>Type of indicator</b>	Economy
<b>Calculation type</b>	Cumulative
<b>Reporting cycle</b>	Annually
<b>New indicator</b>	No
<b>Desired performance</b>	Equitable share in the allocation of the province's resource allocation
<b>Indicator responsibility</b>	Director Economic Services
<b>Key risk</b>	None

<b>Indicator title</b>	Number of District Socioeconomic Reports produced
<b>Short definition</b>	Analysis of the socio-economic performance of the province
<b>Purpose/importance</b>	To provide equitable allocation of resource in the province
<b>Source/collection of data</b>	Global Insight, Stats SA, Barometer, WTT, SAT, IMF, World Bank, SARB etc.
<b>Method of calculation</b>	Provide report on the demographics, economic review and outlook, and basic services of the province
<b>Data limitations</b>	Accuracy of data cannot be guaranteed
<b>Type of indicator</b>	Economy
<b>Calculation type</b>	Cumulative
<b>Reporting cycle</b>	Quarterly and annually
<b>New indicator</b>	No
<b>Desired performance</b>	Equitable share in the allocation of the province's resource allocation

<b>Indicator responsibility</b>	Director Economic Services
<b>Key risk</b>	Data

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

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

<b>Desired performance</b>	Provide accurate information to policy makers
<b>Indicator responsibility</b>	Director Economic Services
<b>Key risk</b>	Data, Attendance and Participation

### Sub-Programme: Infrastructure Management

#### Strategic Objective Performance Indicator

<b>Indicator title</b>	Number of Assessment Reports on the User Asset Management Plans (U-AMPs) compiled
<b>Short definition</b>	From the departmental UAMP an assessment report is done to check the credibility and alignment to the national and provincial strategic objectives.
<b>Purpose/importance</b>	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.
<b>Source/collection of data</b>	Sector Departments submits User Asset Management Plans
<b>Method of calculation</b>	One consolidated report is compiled from the information submitted by the user departments
<b>Data limitations</b>	The accuracy of the report is dependent on the accuracy submitted by the user departments
<b>Type of indicator</b>	output
<b>Calculation type</b>	Non-cumulative
<b>Reporting cycle</b>	Annual
<b>New indicator</b>	No
<b>Desired performance</b>	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
<b>Indicator responsibility</b>	Director Infrastructure Management
<b>Key risk</b>	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



<b>Indicator title</b>	Number of Assessment Reports on the Infrastructure Programme Management Plan (IPMP) compiled
<b>Short definition</b>	Assessment of Sector Department's submitted IPMP information quality.
<b>Purpose/importance</b>	To support Sector Departments to improve their infrastructure planning, implementation and management oversight.
<b>Source/collection of data</b>	Sector Departments IPMP.
<b>Method of calculation</b>	Assessment against IPMP scope requirements and accuracy infrastructure data.
<b>Data limitations</b>	Non submission and or inaccurate information quality submitted by the sector departments
<b>Type of indicator</b>	output
<b>Calculation type</b>	Non-cumulative
<b>Reporting cycle</b>	Annual
<b>New indicator</b>	Yes
<b>Desired performance</b>	All Sector Departments submit IPMP in time, in scope of the requirements and accurate infrastructure data.
<b>Indicator responsibility</b>	Director Infrastructure Management
<b>Key risk</b>	Incorrect infrastructure data

<b>Indicator title</b>	Number of reports on the implementation of IDMS in KZN produced
<b>Short definition</b>	Quarterly progress report on the implementation of IDMS in the province
<b>Purpose/importance</b>	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
<b>Source/collection of data</b>	The Technical Assistants assigned at the participating departments produce monthly progress reports which contributes to the overall provincial IDMS implementation report

<b>Method of calculation</b>	One consolidated report is compiled from the information obtained from the monthly reports of the Technical Assistants
<b>Data limitations</b>	The accuracy of the report is dependent on the accuracy submitted by the Technical Assistants
<b>Type of indicator</b>	output
<b>Calculation type</b>	Non-cumulative
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	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
<b>Indicator responsibility</b>	Director IDMS
<b>Key risk</b>	Non- submission of the IDMS monthly reports by the Technical Assistants will lead to an inaccurate report

<b>Indicator title</b>	Number of progress reports on infrastructure budgets and delivery plans using IRM data submitted
<b>Short definition</b>	Monthly progress report on the departmental Infrastructure expenditure and programme implementation progress.
<b>Purpose/importance</b>	The infrastructure reporting model (IRMs) reports assists to monitor the progress on the infrastructure expenditure and programme implementation progress.
<b>Source/collection of data</b>	The participating departments produce monthly IRM reports which are analysed and submitted to National Treasury
<b>Method of calculation</b>	4 consolidated quarterly IRM analysis reports are compiled from the information obtained from the monthly IRM reports
<b>Data limitations</b>	The accuracy of the report is dependent on the accuracy submitted by the sector departments
<b>Type of indicator</b>	output
<b>Calculation type</b>	Non-cumulative
<b>Reporting cycle</b>	Monthly
<b>New indicator</b>	No

<b>Desired performance</b>	The indicator outlines the analysis of the progress of departmental Infrastructure budgets, expenditure and delivery plans
<b>Indicator responsibility</b>	Director Infrastructure Management
<b>Key risk</b>	Non- submission of the monthly IRM reports by the departments will lead to an inaccurate reports produced and non-compliance with the DoRA requirements

<b>Indicator title</b>	Number of reports on the infrastructure site visits conducted
<b>Short definition</b>	Quarterly report on the infrastructure projects site visit conducted
<b>Purpose/importance</b>	To monitor, evaluate and verify actual progress on site against the information reported on the IRMs
<b>Source/collection of data</b>	IRM Reports, Site information and site visit findings
<b>Method of calculation</b>	Consolidated quarterly infrastructure projects site reports the site visits conducted
<b>Data limitations</b>	The accuracy of the information is dependent on the IRM reports, the project technical team as well as the actual site inspection
<b>Type of indicator</b>	output
<b>Calculation type</b>	Non-cumulative
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	The ascertain the value for money on the infrastructure projects as well as to determine the accuracy of the information provided in the IRMs
<b>Indicator responsibility</b>	Director Infrastructure Management
<b>Key risk</b>	Accessibility to the site and the availability of the technical team

<b>Indicator title</b>	Timeous Infrastructure input for Estimates of Provincial Revenue and Expenditure (EPRE).
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<b>Short definition</b>	Input into the EPRE submitted in time for tabling by Public Finance unit.
<b>Purpose/importance</b>	To support Public Finance unit with accurate infrastructure data.
<b>Source/collection of data</b>	Sector Departments IPMP, IRM and B5 infrastructure data
<b>Method of calculation</b>	EPRE inputs compiled from Sector Departments IPMP, IRM and B5 infrastructure data
<b>Data limitations</b>	No specific limitations
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative as required by the Budget Process timetable
<b>Reporting cycle</b>	Annually
<b>New indicator</b>	No
<b>Desired performance</b>	Higher performance in order to comply with legislative requirements of the PFMA for the on-time tabling of the EPRE
<b>Indicator responsibility</b>	Director Infrastructure Management
<b>Key risk</b>	Credibility of infrastructural data submitted by departments

<b>Indicator title</b>	Number of Estimate for Capital Expenditure (ECE) developed and published annually
<b>Short definition</b>	The ECE presents in detail the infrastructure plans and budgets for the Medium Term Expenditure Framework (MTEF) period.
<b>Purpose/importance</b>	To present an annual standardised approach in reporting provincial government infrastructure projects by provincial departments.
<b>Source/collection of data</b>	Sector Departments IPMP, IRM and B5 infrastructure data
<b>Method of calculation</b>	EPRE inputs compiled from Sector Departments IPMP, IRM and B5 infrastructure data
<b>Data limitations</b>	No specific limitations
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative as required by the Budget Process timetable
<b>Reporting cycle</b>	Annually
<b>New indicator</b>	Yes

<b>Desired performance</b>	Higher performance in order to comply with requirements of the Circular 1 of 2016.
<b>Indicator responsibility</b>	Director Infrastructure Management
<b>Key risk</b>	Credibility of infrastructure data submitted by departments

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

## Sub-Programme: Public Finance

### Strategic Objective Performance Indicator

<b>Indicator title</b>	Number of MTEC reports to be completed
<b>Short definition</b>	Timeous completion of MTEC reports for provincial departments.
<b>Purpose/importance</b>	To allow the MEC for Finance to table the annual budget for the financial year as required by the PFMA.
<b>Source/collection of data</b>	Treasury Guideline document including the Budget process timetable and 15 chapters of the MTEC report.
<b>Method of calculation</b>	15 chapters of the MTEC report one day before the MTEC
<b>Data limitations</b>	No specific limitations
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative as required by the Budget Process timetable
<b>Reporting cycle</b>	Annually
<b>New indicator</b>	No
<b>Desired performance</b>	Higher performance in order to comply with legislative requirements of the PFMA for the on-time tabling of the EPRE
<b>Indicator responsibility</b>	Director: Provincial Budget Management
<b>Key risk</b>	Credibility of financial data submitted by departments

<b>Indicator title</b>	Timeous tabling Estimates of Provincial Revenue and Expenditure (EPRE)
<b>Short definition</b>	Compilation of the Treasury Budget Preparation Guideline, followed by MTEC process which culminates in the tabling of the EPRE.
<b>Purpose/importance</b>	To allow the MEC for Finance to table the annual budget for the financial year as required by the PFMA.
<b>Source/collection of data</b>	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.
<b>Method of calculation</b>	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.
<b>Data limitations</b>	No specific limitations
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative as required by the Budget Process timetable
<b>Reporting cycle</b>	Annually
<b>New indicator</b>	No
<b>Desired performance</b>	Higher performance in order to comply with legislative requirements of the PFMA for the on-time tabling of the EPRE
<b>Indicator responsibility</b>	Director: Provincial Budget Management
<b>Key risk</b>	Credibility of financial data submitted by departments

<b>Indicator title</b>	Timeous tabling of Adjusted Estimates of Provincial Revenue and Expenditure (AEPRE)
<b>Short definition</b>	Compilation of the Treasury Budget Preparation Guideline, followed by MTEC process which culminates in the tabling of the AEPRE.
<b>Purpose/importance</b>	To allow the MEC for Finance to table the annual budget for the financial year as required by the PFMA.
<b>Source/collection of data</b>	Treasury Guideline document including the Budget process timetable, Adjustments Estimate of Provincial Revenue and Expenditure (AEPRE) and the relevant Appropriation Bills.
<b>Method of calculation</b>	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.
<b>Data limitations</b>	No specific limitations
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative as required by the Budget Process timetable
<b>Reporting cycle</b>	Annually
<b>New indicator</b>	No
<b>Desired performance</b>	Higher performance in order to comply with legislative requirements of the PFMA for the on-time tabling of the AEPRE
<b>Indicator responsibility</b>	Director: Provincial Budget Management

<b>Key risk</b>	Credibility of financial data submitted by departments
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<b>Indicator title</b>	Number of Section 32 report (Monthly provincial IYM report) submitted
<b>Short definition</b>	Number of Section 32 monthly reports during the reporting period
<b>Purpose/importance</b>	Completing the monthly provincial Section 32 reports and forwarding inputs to National Treasury.
<b>Source/collection of data</b>	Monthly compilation and submission of the provincial Section 32 reports to National Treasury
<b>Method of calculation</b>	1 Section 32 report, 22 working days after end of each month
<b>Data limitations</b>	No specific limitations
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative on a quarterly basis (3 reports for each quarter (1 per month) and non-cumulative on quarterly basis (1 per quarter)
<b>Reporting cycle</b>	Monthly (Reports completed monthly but published quarterly by National Treasury in terms of Section 32 of the PFMA)
<b>New indicator</b>	No
<b>Desired performance</b>	As an early warning system to identify variances, gaps and corrective action in spending
<b>Indicator responsibility</b>	Director: Provincial Budget Management
<b>Key risk</b>	Poor financial management reporting on budget performance in the province

<b>Indicator title</b>	Number of quarterly performance report for provincial departments
<b>Short definition</b>	Number of quarterly budget performance reports completed during the reporting period
<b>Purpose/importance</b>	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
<b>Source/collection of data</b>	Compilation and submission of quarterly reports to the Provincial Legislature
<b>Method of calculation</b>	3 quarterly performance reports at the end of each quarter



<b>Data limitations</b>	No specific limitations
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative on a quarterly basis (3 reports for each quarter (1 per month) and non-cumulative on quarterly basis (1 per quarter)
<b>Reporting cycle</b>	Quarterly for Budget Performance reports
<b>New indicator</b>	No
<b>Desired performance</b>	As an early warning system to identify variances, gaps and corrective action in spending and revenue collections
<b>Indicator responsibility</b>	Director: Provincial Budget Management and Director: Provincial Own Revenue
<b>Key risk</b>	Poor financial management reporting on budget performance in the province

### Provincial Own Revenue

<b>Indicator title</b>	Number of Provincial Revenue Forums conducted
<b>Short definition</b>	Provincial Revenue Forum is a workgroup consisting of all departments' revenue sections coordinated by Provincial Treasury to discuss and share revenue best practices.
<b>Purpose/importance</b>	For the improvement of revenue generated by the province, to augment transfers from National Treasury thus optimising service delivery.
<b>Source/collection of data</b>	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.
<b>Method of calculation</b>	Inputs into the shared at the form emanates from 15 chapters of the MTEC report, the EPRE and AEPRE.
<b>Data limitations</b>	No specific limitations
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Non-cumulative
<b>Reporting cycle</b>	Annually
<b>New indicator</b>	No
<b>Desired performance</b>	Higher performance in order to comply with legislative requirements of the PFMA, expanding and optimising the provincial own revenue base.

<b>Indicator responsibility</b>	Director: Provincial Revenue
<b>Key risk</b>	Non-attendance of revenue officials from departments

<b>Indicator title</b>	Number of revenue quarterly performance reports produced
<b>Short definition</b>	Revenue quarterly reports are revenue monitoring reports on the quarterly performance of departments.
<b>Purpose/importance</b>	For the improvement of revenue generated by the province, to augment transfers from National Treasury thus optimising service delivery.
<b>Source/collection of data</b>	Revenue IYM, 15 chapters of the MTEC report, the EPRE, Adjustments Estimate of Provincial Revenue and Expenditure (AEPRE) and the relevant Appropriation Bills.
<b>Method of calculation</b>	A quarterly report
<b>Data limitations</b>	No specific limitations
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Non-cumulative on a quarterly basis
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	Higher performance in order to comply with legislative requirements of the PFMA, expanding and optimising the provincial own revenue base.
<b>Indicator responsibility</b>	Director: Provincial Revenue
<b>Key risk</b>	Quality of financial information from the respective departments

<b>Indicator title</b>	Timeous Revenue input into Overview of Provincial Revenue and Expenditure (OPRE) and Estimates of Provincial Revenue and Expenditure (EPRE)
<b>Short definition</b>	Revenue input into the compilation of the Treasury Budget Preparation Guideline, followed by MTEC process which culminates in the tabling of the EPRE.
<b>Purpose/importance</b>	For the improvement of revenue generated by the province, to augment transfers from National Treasury thus optimising service delivery.

<b>Source/collection of data</b>	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.
<b>Method of calculation</b>	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.
<b>Data limitations</b>	No specific limitations
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative as required by the Budget Process timetable
<b>Reporting cycle</b>	Quarterly and Annually
<b>New indicator</b>	No
<b>Desired performance</b>	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.
<b>Indicator responsibility</b>	Director: Provincial Revenue
<b>Key risk</b>	Quality of financial information from the respective departments

### Specialised Advisory Support

<b>Indicator title</b>	Timeous input into the revision and maintenance of Division Of Revenue Act (DORA)
<b>Short definition</b>	Number of bi-annual budget performance reports completed during the reporting period
<b>Purpose/importance</b>	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
<b>Source/collection of data</b>	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

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

<b>Indicator title</b>	Number of reports on institutionalising framework for the monitoring of provincial public entities
<b>Short definition</b>	Input into the Annual Division of Revenue Bill and Division of Revenue Amendment Bill
<b>Purpose/importance</b>	Consolidate provincial input into the Division of Revenue Bill to be considered by National Treasury, in order to inform decisions made by National Treasury on the division of revenue to provinces and municipalities, thus optimising service delivery
<b>Source/collection of data</b>	Annual policy brief on the budget from the Fiscal and Financial Commission, Annual MTBPS, annual budget review, Appropriation Bills, Technical Committee on Finance and Budget Council resolutions. Input from stakeholders on the proposed division of revenue
<b>Method of calculation</b>	One letter or report by due date, as and when requested
<b>Data limitations</b>	No specific limitations
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Non-cumulative on annual basis, as requested
<b>Reporting cycle</b>	Quarterly and annually
<b>New indicator</b>	No

<b>Desired performance</b>	To consolidate responses inclusive of all provincial stakeholders' input, detailed and substantiated sufficiently to influence allocations
<b>Indicator responsibility</b>	Director: Specialised Advisory Support Services
<b>Key risk</b>	KZN input not being considered by National Treasury

<b>Indicator title</b>	Number of MTEC reports completed
<b>Short definition</b>	Number of reports completed during the reporting period
<b>Purpose/importance</b>	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
<b>Source/collection of data</b>	Assessment, compilation and submission of the Treasury reports to parent departments and Portfolio Committees
<b>Method of calculation</b>	MTEC report completed 1 working day before MTEC as per budget process timetable
<b>Data limitations</b>	No specific limitations
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative as required by the Budget Process timetable
<b>Reporting cycle</b>	Annually
<b>New indicator</b>	No
<b>Desired performance</b>	To consolidate responses inclusive of all provincial stakeholders' input, detailed and substantiated sufficiently to influence allocations
<b>Indicator responsibility</b>	Director: Specialised Advisory Support
<b>Key risk</b>	Credibility of financial data submitted by entities

## PROGRAMME THREE: Financial Governance

### Sub-Programme: Asset and Liabilities Management

<b>Indicator title</b>	Number of Tax Information Seminar conducted annually
<b>Short definition</b>	Number of Tax Information Seminars relating to PAYE tax legislation and tax compliance
<b>Purpose/importance</b>	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
<b>Source/collection of data</b>	Attendance register per Tax Information Session
<b>Method of calculation</b>	Count of actual information seminars held
<b>Data limitations</b>	None. Unless attendance registers are lost etc.
<b>Type of indicator</b>	Output or delivery
<b>Calculation type</b>	Cumulative – for the quarter
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	One Seminar in the 2 <sup>nd</sup> quarter of each Financial Year once SARS have updated the legislation.
<b>Indicator responsibility</b>	Responsibility Manager: Director: Asset and Liabilities Management
<b>Key risk</b>	Seminars are always held; however, some departments agree to attend but fail to arrive on the specified date.

<b>Indicator title</b>	Number of risk analysis reports per Dept. to ensure compliance to tax legislation
<b>Short definition</b>	Detailed document identifying risks at departments in terms of tax processes and non-compliance
<b>Purpose/importance</b>	Identify tax risk and inform departments of correct process to follow to eliminate any further risk / avoid penalties being imposed by SARS
<b>Source/collection of data</b>	Quarterly report per department detailing identified risks with attached documentation from persal, BAS and SARS data as supporting documents.

<b>Method of calculation</b>	Count of actual risk analysis reports (14 per quarter)
<b>Data limitations</b>	None. Unless extended downtime of payroll or financial system
<b>Type of indicator</b>	Measuring efficiency of tax functions at departments
<b>Calculation type</b>	Cumulative – for the quarter
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	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.
<b>Indicator responsibility</b>	Responsibility Manager: Director: Assets and Liability Management
<b>Key risk</b>	Risk Analysis is provided to departments but the responsibility to act on the document and clear outstanding transactions lies with the departments

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

<b>Key risk</b>	Suspense Account Reports are provided to departments but the responsibility to act on the document and clear outstanding transactions lies with the departments
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<b>Indicator title</b>	Number of monthly bank reconciliations per department
<b>Short definition</b>	Cross-check that the banking statement is in line with the BAS Bank reconciliation
<b>Purpose/importance</b>	Ensure that there are no discrepancies in the balancing of the bank reconciliation per department
<b>Source/collection of data</b>	BAS Bank Reconciliation report
<b>Method of calculation</b>	Bank balance on BAS reconciliation will be in line with the balance of the bank statement per month
<b>Data limitations</b>	Rely on data from BAS – e.g. An interface problem would affect the data
<b>Type of indicator</b>	Outcomes
<b>Calculation type</b>	Cumulative- per month
<b>Reporting cycle</b>	Monthly
<b>New indicator</b>	No
<b>Desired performance</b>	Each department's banking reconciliation balances
<b>Indicator responsibility</b>	Responsibility Manager: Director: Assets and Liability Management
<b>Key risk</b>	Discrepancies identified must be dealt with by the individual department

<b>Indicator title</b>	Number of quarterly reports on withdrawals from municipal bank accounts
<b>Short definition</b>	Report which summaries all non-budget payments for all KZN municipalities
<b>Purpose/importance</b>	To keep a record of all withdrawals at KZN municipalities per quarter
<b>Source/collection of data</b>	Individual reports per municipality supplied on a quarterly basis to Treasury
<b>Method of calculation</b>	One report to Director per quarter
<b>Data limitations</b>	Municipalities not submitting their reports timeously
<b>Type of indicator</b>	Identifies the value of non- budget withdrawals per municipality



<b>Calculation type</b>	Non-cumulative – per quarter
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	A complete report detailing all withdrawal from all KZN municipalities
<b>Indicator responsibility</b>	Responsibility Manager: Director: Assets and Liability Management
<b>Key risk</b>	Treasury has to rely on the municipalities to submit their reports

### Sub-Programme: Supporting and Interlinked Financial Systems

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

### Sub-Programme: Provincial Supply Chain Management

<b>Indicator title</b>	Number of SCM training sessions conducted
<b>Short definition</b>	Number of SCM training, information sessions and workshops conducted during the reporting period

<b>Purpose/importance</b>	Provide specific SCM related training, information sessions and workshops in order to broaden the skills base in departments, municipalities and public entities and to significantly reduce the incidences of irregular expenditure and fraud.
<b>Source/collection of data</b>	Requests for training, information sessions and workshops received from departments, municipalities and public entities or identified through assessments or interventions
<b>Method of calculation</b>	Each training, information sessions and workshop is counted to measure the achievement of the SCM targets against quarterly objectives
<b>Data limitations</b>	The accuracy of the training, information sessions and workshops are dependent on SCM prescripts and the knowledge and skills base of the SCM unit
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative per annum
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	The indicator is to monitor the relevance and impact of SCM training and information sessions according to SCM prescripts.
<b>Indicator responsibility</b>	Programme Manager: Supply Chain Management
<b>Key risk</b>	<ul style="list-style-type: none"> <li>• The excessive demand for training needs in the province is undermined by capacity within the SCM unit.</li> <li>• Staff require additional SCM training from accredited institutions to offset the demand for training</li> </ul>

<b>Indicator title</b>	Number of SCM compliance assessments conducted
<b>Short definition</b>	Number of SCM compliance assessments and complaints investigated conducted during the reporting period
<b>Purpose/importance</b>	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.

<b>Source/collection of data</b>	Routine assessments are conducted as per the operational plan per cluster. Ad hoc assessments and investigations are conducted upon request.
<b>Method of calculation</b>	Each assessment is counted to measure the achievement of the SCM targets against quarterly objectives.
<b>Data limitations</b>	The accuracy of the assessment is dependent on the reliability of the SCM records maintained at municipalities and departments
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative per annum
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	The indicator is to monitor the compliance of municipalities and departments to according to SCM prescripts.
<b>Indicator responsibility</b>	Programme Manager: Supply Chain Management
<b>Key risk</b>	The non-disclosure of relevant data by municipalities and departments may result in inaccurate reporting and statistics

<b>Indicator title</b>	Number of policies reviewed
<b>Short definition</b>	Number of policies reviewed and issued
<b>Purpose/importance</b>	To ensure the revision of policies in accordance with National and Provincial legislation and prescripts
<b>Source/collection of data</b>	The revision of policies takes into accounts the views of provincial stakeholders in line with National Treasury Instruction notes
<b>Method of calculation</b>	Each policy is counted to measure the achievement of the SCM targets against quarterly objectives.
<b>Data limitations</b>	The accuracy of the policy is dependent on the reliability of the input provided at the stage of implementation
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative per annum
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No

<b>Desired performance</b>	The indicator is to monitor the accuracy and relevance of the policies in line with provincial stakeholders and National Treasury Instruction notes
<b>Indicator responsibility</b>	Programme Manager: Supply Chain Management
<b>Key risk</b>	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.

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

## Sub-Programme: Public Private Partnership

<b>Indicator title</b>	Number of PPP Seminars/Workshops conducted annually.
<b>Short definition</b>	Number of PPP seminars/workshops conducted during the reporting period of the financial year being bi-annually.
<b>Purpose/importance</b>	Provide specific PPP related seminars/workshops in order to broaden the skills base in departments, municipalities and public entities and to significantly reduce the incidences of irregular expenditure and fraud and to create PPP awareness.
<b>Source/collection of data</b>	Requests for seminars/workshops received from departments, municipalities and public entities or identified through assessments or interventions.
<b>Method of calculation</b>	Seminars/workshop is to measure the achievement of PPP targets against bi-annually objectives.
<b>Data limitations</b>	Seminars/workshops is dependent on PPP prescripts, knowledge, skills and awareness of the PPP Unit.
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative
<b>Reporting cycle</b>	Bi-annually
<b>New indicator</b>	No
<b>Desired performance</b>	The indicator is to monitor the relevance and impact of PPP Seminars/workshops according to PPP prescripts and Legislation.
<b>Indicator responsibility</b>	Responsibility Manager
<b>Key risk</b>	Financial risk: there is no value for money if the turnout has not been reached. Seminars/workshops are planned at least 2 months in advance and various resources are considered.

<b>Indicator title</b>	Number of reports for Prov. Treasury management and NT PPP unit submitted
<b>Short definition</b>	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.
<b>Purpose/importance</b>	To ensure the effective and efficient provisioning of transversal PPP Project Advisory services throughout the Province in terms of Legislative Mandates.
<b>Source/collection of data</b>	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.
<b>Method of calculation</b>	Assess value for money stage in the feasibility study to establish affordability; value for money and substantial risk transfer.
<b>Data limitations</b>	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.
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative
<b>Reporting cycle</b>	Monthly
<b>New indicator</b>	No
<b>Desired performance</b>	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.
<b>Indicator responsibility</b>	Responsibility Manager
<b>Key risk</b>	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.

<b>Indicator title</b>	Number of contract management reports on closed deals
<b>Short definition</b>	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.
<b>Purpose/importance</b>	To ensure the effective and efficient provisioning of transversal PPP Project Advisory services throughout the Province in terms of Legislative Mandates.
<b>Source/collection of data</b>	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.
<b>Method of calculation</b>	Assess value for money stage in the feasibility study to establish affordability; value for money and substantial risk transfer.
<b>Data limitations</b>	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.
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative
<b>Reporting cycle</b>	Monthly
<b>New indicator</b>	No
<b>Desired performance</b>	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.
<b>Indicator responsibility</b>	Responsibility Manager
<b>Key risk</b>	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: Accounting Services (Financial Reporting)**

<b>Indicator title</b>	Timeous tabling of Audited Consolidated AFS for Provincial Departments to Legislature
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<b>Short definition</b>	To present the consolidated financial performance, financial position and cash flows for the Province.
<b>Purpose/importance</b>	To provide a consolidated outlook on the financial status of the Province for future management decisions
<b>Source/collection of data</b>	Audited Provincial Department's financial statements, consolidated for the Province
<b>Method of calculation</b>	In accordance with Departmental Financial Reporting Framework
<b>Data limitations</b>	Reliance placed on data presented by Departments in annual financial statements
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative
<b>Reporting cycle</b>	Annually
<b>New indicator</b>	No
<b>Desired performance</b>	The tabling of the consolidated annual financial statements in Legislature within the prescribed PFMA deadline
<b>Indicator responsibility</b>	Senior Manager
<b>Key risk</b>	None

<b>Indicator title</b>	Timeous tabling of consolidated AFS for Public Entities to Legislature
<b>Short definition</b>	To present the consolidated financial performance, financial position and cash flows for the listed public entities in the Province.
<b>Purpose/importance</b>	To provide a consolidated outlook on the financial status of all listed public entities in the Province for future management decisions
<b>Source/collection of data</b>	Audited Public Entities financial statements, consolidated for the Province
<b>Method of calculation</b>	In accordance with GRAP/IAS Standards
<b>Data limitations</b>	Reliance placed on data presented by Public Entities in annual financial statements
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative



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

<b>Indicator title</b>	Timeous submission of consolidated AFS for Revenue Fund to Legislature
<b>Short definition</b>	To present the financial performance, financial position and cash flows for the Revenue Fund in the Province.
<b>Purpose/importance</b>	To provide a outlook on the financial status of the Revenue Fund in the Province for future management decisions
<b>Source/collection of data</b>	Revenue Fund transactions, linked to supporting documentation
<b>Method of calculation</b>	Department Financial Reporting Framework
<b>Data limitations</b>	None
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative
<b>Reporting cycle</b>	Annually
<b>New indicator</b>	No
<b>Desired performance</b>	The tabling of the annual financial statements in Legislature within the prescribed PFMA deadline
<b>Indicator responsibility</b>	Senior Manager
<b>Key risk</b>	None

<b>Indicator title</b>	Number of trainings conducted to Provincial Departments and Public Entities to strengthen financial management
<b>Short definition</b>	Training and Financial statement preparation assistance
<b>Purpose/importance</b>	To provide an update on accounting frameworks for preparation of the AFS as well as improve the quality of the AFS produced by Departments and Public Entities

<b>Source/collection of data</b>	Attendance register and training material
<b>Method of calculation</b>	N/A
<b>Data limitations</b>	None
<b>Type of indicator</b>	Output
<b>Calculation type</b>	N/A
<b>Reporting cycle</b>	Annually
<b>New indicator</b>	No
<b>Desired performance</b>	Conduct the required training to all Provincial Departments and Public Entities
<b>Indicator responsibility</b>	Senior Manager
<b>Key risk</b>	None

<b>Indicator title</b>	Number of progress reports on financial management support based on identified needs/audit findings
<b>Short definition</b>	On-site support to Provincial Departments in addressing financial management matters
<b>Purpose/importance</b>	To provide onsite support to Provincial Departments in addressing financial management audit issues, therefore improving the financial management audit outcomes
<b>Source/collection of data</b>	Quarterly progress reports on provision of financial management support to Departments
<b>Method of calculation</b>	N/A
<b>Data limitations</b>	None
<b>Type of indicator</b>	Output
<b>Calculation type</b>	N/A
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	Onsite financial management support to 3 Provincial Department based on identified needs/requests in financial management matters
<b>Indicator responsibility</b>	Senior Manager
<b>Key risk</b>	None

<b>Indicator title</b>	Annual Pre-audit review conducted on Departments preparing AFS on MCS basis
<b>Short definition</b>	Review the annual financial statement preparation assistance
<b>Purpose/importance</b>	To review the preparation of the AFS as well as improve the quality of the AFS produced by Provincial Departments
<b>Source/collection of data</b>	Pre-audit review reports for Provincial Departments
<b>Method of calculation</b>	N/A
<b>Data limitations</b>	None
<b>Type of indicator</b>	Output
<b>Calculation type</b>	N/A
<b>Reporting cycle</b>	Annually
<b>New indicator</b>	No
<b>Desired performance</b>	Review of financial statements for all Provincial Departments on the Modified Cash Standards accounting framework
<b>Indicator responsibility</b>	Senior Manager
<b>Key risk</b>	None

<b>Indicator title</b>	Annual Pre-audit review conducted on Public Entities
<b>Short definition</b>	Review the annual financial statement preparation assistance
<b>Purpose/importance</b>	To review the preparation of the AFS as well as improve the quality of the AFS produced by Public Entities
<b>Source/collection of data</b>	Pre-audit review reports for Public Entities
<b>Method of calculation</b>	N/A
<b>Data limitations</b>	None
<b>Type of indicator</b>	Output
<b>Calculation type</b>	N/A
<b>Reporting cycle</b>	Annually
<b>New indicator</b>	No
<b>Desired performance</b>	Review of financial statements for 7 public entities

<b>Indicator responsibility</b>	Senior Manager
<b>Key risk</b>	None

### Sub-Programme: Norms and Standards

<b>Indicator title</b>	Number of policies reviewed for institutions
<b>Short definition</b>	Number of policies/instruction notes/standard operating procedures developed and reviewed.
<b>Purpose/importance</b>	Implementing prescribed national and provincial norms and standards to enhance financial management and ensure uniformity in application.
<b>Source/collection of data</b>	Instruction notes/policies/standard operating procedures. Sourcing input from provincial stakeholders.
<b>Method of calculation</b>	No. of instruction notes/policies/standard operating procedures developed and reviewed.
<b>Data limitations</b>	Instruction notes/policies/standard operating procedures not fully implemented.
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	Meeting or exceeding quarterly targets. Improved financial management and control due to proper implementation of instruction notes/policies/standard operating procedures.
<b>Indicator responsibility</b>	Programme/ Responsibility Manager: Norms and Standards
<b>Key risk</b>	Non-compliance with legislation and financial norms and standards. Provisions of policy/instruction notes/standard operating procedures not implemented.

<b>Indicator title</b>	Number of institutions assessed for compliance with financial norms and standards.
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<b>Short definition</b>	Number of departments and public entities assessed and monitored.
<b>Purpose/importance</b>	Monitor and evaluate financial performance by assessing compliance with legislative requirements and standardised national and provincial norms and standards.
<b>Source/collection of data</b>	Surveys/ questionnaires/monitoring tool.
<b>Method of calculation</b>	Number of departments and public entities assessed.
<b>Data limitations</b>	Honesty and integrity of officials completing compliance surveys/questionnaires/monitoring tool, in the absence of validated documentary evidence.
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	Meeting or exceeding quarterly targets. Full compliance with legislative prescripts, standardised norms and standards and instruction notes/policies/standard operating procedures.
<b>Indicator responsibility</b>	Programme/ Responsibility Manager: Norms and Standards
<b>Key risk</b>	Remedial measures not implemented for identified financial management weaknesses/deviations. Continued non-compliance with regulatory prescripts and financial norms and standards

## PROGRAMME FOUR: INTERNAL AUDIT UNIT

### Sub-Programme: Assurance Services

<b>Indicator title</b>	Number of approved IA Annual operational plans and a rolling three year strategic plan
<b>Short definition</b>	The total number of Internal Audit Annual Operational and rolling three year strategic plans developed by Assurance Services and approved the Audit & Risk Committee.
<b>Purpose/importance</b>	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.
<b>Source/collection of data</b>	Audit Universe document per client mapped against each risk register.
<b>Method of calculation</b>	Total number of plans approved
<b>Data limitations</b>	Updated, reliable Risk Registers from Client Departments
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Non-cumulative
<b>Reporting cycle</b>	Annual
<b>New indicator</b>	No
<b>Desired performance</b>	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.
<b>Indicator responsibility</b>	Programme manager
<b>Key risk</b>	Inadequate resources in the form of funding and capacity to meet the plan. 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.

<b>Indicator title</b>	Number of annual MEC Audit & Risk Committee report on clients' areas of risk management, governance and internal control
<b>Short definition</b>	Annual Close out report by the Audit & Risk Committee submitted to the MEC: Finance for tabling at Cabinet.
<b>Purpose/importance</b>	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
<b>Source/collection of data</b>	Internal Audit Reports per project under-taken.
<b>Method of calculation</b>	Total number of reports drafted.
<b>Data limitations</b>	None
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Non-cumulative
<b>Reporting cycle</b>	Annual
<b>New indicator</b>	No
<b>Desired performance</b>	The indicator is used for measuring the output of the Audit & Risk Committee
<b>Indicator responsibility</b>	Programme manager
<b>Key risk</b>	The achievement of the indicator is reliant on the availability of members of the Audit & Risk Committee together with the MEC: Finance.

<b>Indicator title</b>	Number of risk based audit conducted
<b>Short definition</b>	The total number of audit reports issued to clients after the execution of internal audit projects.
<b>Purpose/importance</b>	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.
<b>Source/collection of data</b>	Soft copy of the Internal Audit Report issued to management.

<b>Method of calculation</b>	Total number of reports issued as planned in the Annual Operational Plan.
<b>Data limitations</b>	Misalignment of planning process between Annual Performance Plan submission and development of Annual Operational Plans. Annual Operational Planning process is dynamic.
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Non-cumulative
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	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.
<b>Indicator responsibility</b>	Programme manager
<b>Key risk</b>	Inadequate resources in the form of funding and capacity to meet the targets set.

<b>Indicator title</b>	Number of meetings held between clients and the Cluster Audit & Risk Committee
<b>Short definition</b>	Number of Audit Committee meetings held between departmental clients and the respective Cluster Audit & Risk Committees.
<b>Purpose/importance</b>	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.
<b>Source/collection of data</b>	Attendance registers of meetings held.
<b>Method of calculation</b>	Number of meetings per cluster per department.
<b>Data limitations</b>	None
<b>Type of indicator</b>	Activity
<b>Calculation type</b>	Non-cumulative
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No



<b>Desired performance</b>	The indicator is used for measuring the activities of the Audit & Risk Committee
<b>Indicator responsibility</b>	Programme manager
<b>Key risk</b>	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.

<b>Indicator title</b>	Number of Audit Committee reports issued to Accounting Offices
<b>Short definition</b>	No. of reports issued by Internal Audit on behalf of the Audit Committee to Accounting Officers highlighting pertinent information from CARC meetings.
<b>Purpose/importance</b>	To provide written guidance and observations to Accounting Officers on areas of risk management, internal control and governance.
<b>Source/collection of data</b>	Soft copies of signed Accounting Officers reports issued by the Audit Committee
<b>Method of calculation</b>	Number of reports issued
<b>Data limitations</b>	None
<b>Type of indicator</b>	Activity
<b>Calculation type</b>	Non-cumulative
<b>Reporting cycle</b>	Bi-annual
<b>New indicator</b>	Yes
<b>Desired performance</b>	The indicator is used for measuring the output of the Audit & Risk Committee
<b>Indicator responsibility</b>	Programme manager
<b>Key risk</b>	Limited capacity in component thereby limiting number of productive hours utilised to prepared reports.

<b>Indicator title</b>	Number of training and development programmes attended
<b>Short definition</b>	Number of training and development programmes implemented by the Unit.

<b>Purpose/importance</b>	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.
<b>Source/collection of data</b>	Attendance registers of training attended.
<b>Method of calculation</b>	Number of training workshops, courses, seminars, conferences etc. attended.
<b>Data limitations</b>	None
<b>Type of indicator</b>	Activity
<b>Calculation type</b>	Non-cumulative
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	The indicator measures the investment into human capital and performance above the target indicates increased investment.
<b>Indicator responsibility</b>	Programme manager
<b>Key risk</b>	Lack of adequate funding. Limited capacity in component thereby limiting number of productive hours.

### Sub-Programme: Risk Management

<b>Indicator title</b>	Number of risk assessments conducted for clients.
<b>Short definition</b>	Facilitation of risk assessments and subsequent issuing of Risk Reports to provincial departments (clients).
<b>Purpose/importance</b>	To ensure that risk assessments are conducted as per the PFMA and Treasury Regulations.
<b>Source/collection of data</b>	Risk assessment workshops, prior preparation (review of strategic plans, audit and forensic reports, etc.).
<b>Method of calculation</b>	Numbers to be calculated based on risk register reports produced.
<b>Data limitations</b>	None
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Non-cumulative
<b>Reporting cycle</b>	Quarterly

<b>New indicator</b>	No
<b>Desired performance</b>	To achieve the target as indicated
<b>Indicator responsibility</b>	Chief Director: Risk and Advisory Services
<b>Key risk</b>	Risks that should appear in risk register are not identified Inadequate risk ratings resulting in inappropriate interventions

<b>Indicator title</b>	Number of risk maturity review reports issued to clients.
<b>Short definition</b>	Review of risk management practices and risk policies of clients to assess compliance to the PFMA and relevant risk management frameworks.
<b>Purpose/importance</b>	To ensure that the risk culture in organisations are embedded, hence promoting good governance
<b>Source/collection of data</b>	National and Provincial Risk Management Framework and benchmarking exercises, and final acceptable risk policies, procedures and structures approved by the CARC/PARC.
<b>Method of calculation</b>	Numbers to be calculated based risk maturity reviews performed.
<b>Data limitations</b>	None
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Non-cumulative
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	Yes
<b>Desired performance</b>	To achieve the target as indicated
<b>Indicator responsibility</b>	Chief Director: Risk and Advisory Services
<b>Key risk</b>	Inconsistency in performance risk maturity reviews as we have different teams dedicated to cluster of departments.

<b>Indicator title</b>	Number of Occupational Health and Safety Review reports issued to clients.
<b>Short definition</b>	Review of clients' compliance with the Occupational Health and Safety Act and other related OHS best practices.
<b>Purpose/importance</b>	To ensure that risks/measures associated with Occupational Health and Safety are identified/understood and process put in place to manage them?

<b>Source/collection of data</b>	Occupational Health and Safety Act and OHS best practices as would be researched from time to time.
<b>Method of calculation</b>	Numbers to be calculated based on reports produced.
<b>Data limitations</b>	None
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Non-cumulative
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	Yes
<b>Desired performance</b>	To achieve the target as indicated
<b>Indicator responsibility</b>	Chief Director: Risk and Advisory Services
<b>Key risk</b>	Clients not timely and adequately warned on emerging OHS risks and compliance challenges.

<b>Indicator title</b>	Number of Business Continuity Review reports issued to clients.
<b>Short definition</b>	Review of business continuity management practices of clients.
<b>Purpose/importance</b>	To provide departments with advise and recommendations to manage their business continuity better.
<b>Source/collection of data</b>	Business Continuity Guidelines and Standards.
<b>Method of calculation</b>	Number of reports produced.
<b>Data limitations</b>	None
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative for the year
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	To achieve the target as indicated
<b>Indicator responsibility</b>	Chief Director: Risk and Advisory Services
<b>Key risk</b>	Inconsistent reviews of business continuity by our teams.

<b>Indicator title</b>	Number of risk forums held
<b>Short definition</b>	Provide risk awareness and training to clients – i.e. risk managers and risk committees.

<b>Purpose/importance</b>	Create a platform to share risk management best practices and latest developments.
<b>Source/collection of data</b>	Attendance registers and agendas for designated forums
<b>Method of calculation</b>	Based on attendance registers, presentations, and emails, etc.
<b>Data limitations</b>	None
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Non -cumulative
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	To achieve the target as indicated
<b>Indicator responsibility</b>	Chief Director: Risk and Advisory Services
<b>Key risk</b>	Non-value adding forums

<b>Indicator title</b>	Number of fraud prevention plans review reports issued to clients.
<b>Short definition</b>	Organise and facilitate risk management training and awareness on OHS, Fraud Prevention, BCP and other governance-related training.
<b>Purpose/importance</b>	To embed and enhance the culture of risk management
<b>Source/collection of data</b>	Risk Management Support (Operational) plan.
<b>Method of calculation</b>	Number of training workshops conducted
<b>Data limitations</b>	None
<b>Type of indicator</b>	Input
<b>Calculation type</b>	Cumulative for the year
<b>Reporting cycle</b>	Annually
<b>New indicator</b>	No
<b>Desired performance</b>	Effective and efficient risk management practices
<b>Indicator responsibility</b>	Chief Director: Risk and Advisory Services
<b>Key risk</b>	Inability to increase the level of maturity of risk management

<b>Indicator title</b>	Number of risk/governance –related training/awareness provided to clients
<b>Short definition</b>	Organise and facilitate risk management training and awareness on OHS, Fraud Prevention, BCP and other governance-related training.
<b>Purpose/importance</b>	To embed and enhance the culture of risk management
<b>Source/collection of data</b>	Risk Management Support (Operational) plan.
<b>Method of calculation</b>	Number of training workshops conducted
<b>Data limitations</b>	None
<b>Type of indicator</b>	Input
<b>Calculation type</b>	Cumulative for the year
<b>Reporting cycle</b>	Annually
<b>New indicator</b>	No
<b>Desired performance</b>	Effective and efficient risk management practices
<b>Indicator responsibility</b>	Chief Director: Risk and Advisory Service
<b>Key risk</b>	Inability to increase the level of maturity of risk management

<b>Indicator title</b>	Number of risk assessments conducted for municipalities.
<b>Short definition</b>	Facilitation of risk assessments and subsequent issuing of Risk Reports to provincial departments (clients).
<b>Purpose/importance</b>	To ensure that risk assessments are conducted as per the PFMA and Treasury Regulations.
<b>Source/collection of data</b>	Risk assessment workshops, prior preparation (review of strategic plans, audit and forensic reports, etc.).
<b>Method of calculation</b>	Numbers to be calculated based on risk register reports produced.
<b>Data limitations</b>	None

<b>Type of indicator</b>	Output
<b>Calculation type</b>	Non-cumulative
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	To achieve the target as indicated
<b>Indicator responsibility</b>	Chief Director: Risk and Advisory Services
<b>Key risk</b>	Risks that should appear in risk register are not identified Inadequate risk ratings resulting in inappropriate interventions

### Sub-Programme: Forensic Services

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

<b>Indicator title</b>	Number of updated register of forensic investigations – MEC Report
<b>Short definition</b>	Compile and update a register of completed investigations – MEC report

<b>Purpose/importance</b>	Update the register of forensic investigations to ensure that all investigations are included in the register
<b>Source/collection of data</b>	New allegations, and completed investigations
<b>Method of calculation</b>	Numbers to be calculated based on number of allegations, and investigation conducted.
<b>Data limitations</b>	None
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative for the year
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	To achieve the target as indicated
<b>Indicator responsibility</b>	Chief Director – Forensic Investigation Services
<b>Key risk</b>	Inaccurate register resulting in poor decision making

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



## PROGRAMME FIVE: MUNICIPAL FINANCE MANAGEMENT

### Sub-Programme: Municipal Budget

<b>Indicator title</b>	Number of municipal tabled budgets to be evaluated
<b>Short definition</b>	Number of tabled budgets evaluated and feedback provided to delegated municipalities within the prescribed time frame
<b>Purpose/importance</b>	To evaluate budgets tabled by delegated municipalities and provide feedback indicating whether the budgets are funded and in compliance with the requirements of the MFMA
<b>Source/collection of data</b>	Tabled budgets submitted by delegated municipalities in terms of the MFMA.
<b>Method of calculation</b>	Simple count = 1 tabled budget assessed per municipality.
<b>Data limitations</b>	Tabled budgets submitted timeously by delegated municipalities.
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Non-cumulative
<b>Reporting cycle</b>	Annual
<b>New indicator</b>	Yes
<b>Desired performance</b>	As an early warning system, to determine the funding position of the municipal budgets and compliance with applicable MFMA requirements
<b>Indicator responsibility</b>	Chief Director: Municipal Finance
<b>Key risk</b>	Accuracy of data submitted by municipalities

<b>Indicator title</b>	Number of municipal approved budgets to be evaluated
<b>Short definition</b>	Number of approved budgets evaluated and feedback provided to delegated municipalities within the prescribed time frame.
<b>Purpose/importance</b>	To evaluate approved budgets of delegated municipalities and provide feedback indicating whether the budgets are funded and in compliance with the requirements of the MFMA
<b>Source/collection of data</b>	Approved budgets submitted by delegated municipalities in terms of the MFMA.
<b>Method of calculation</b>	Simple count = 1 approved budget assessed per municipality.
<b>Data limitations</b>	Approved budgets submitted timeously by delegated municipalities.

<b>Type of indicator</b>	Output
<b>Calculation type</b>	Non-cumulative
<b>Reporting cycle</b>	Annual
<b>New indicator</b>	Yes
<b>Desired performance</b>	To determine the funding position of the municipal budgets and compliance with applicable MFMA requirements
<b>Indicator responsibility</b>	Chief Director: Municipal Finance
<b>Key risk</b>	Accuracy of data submitted by municipalities

<b>Indicator title</b>	Number of budget workshops conducted
<b>Short definition</b>	Budget workshops conducted to assist municipalities with the preparation of their budgets as well as reporting requirements in terms of the MFMA.
<b>Purpose/importance</b>	To update municipalities of the legislative requirements and guide them with the preparation of their budgets as well as the reporting requirements in terms of the MFMA.
<b>Source/collection of data</b>	Attendance registers signed by officials attending the workshops.
<b>Method of calculation</b>	Simple count (1 attendance register per workshop)
<b>Data limitations</b>	No specific limitation
<b>Type of indicator</b>	Activity
<b>Calculation type</b>	Cumulative
<b>Reporting cycle</b>	Annual
<b>New indicator</b>	Yes
<b>Desired performance</b>	As a capacity building method to support municipalities in the preparation of their budgets as well as the related MFMA reporting requirements.
<b>Indicator responsibility</b>	Chief Director: Municipal Finance
<b>Key risk</b>	Availability of delegated municipalities to attend workshops.

<b>Indicator title</b>	Number of Section 71(6) reports (Monthly municipal IYM reports) within the prescribed time frame
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<b>Short definition</b>	Section 71(6) monthly reports (Monthly municipal IYM reports) completed during the reporting period
<b>Purpose/importance</b>	Preparing the monthly Section 71(6) reports and submitting them to National Treasury for the purpose of ensuring efficient budget and expenditure management for the delegated municipalities in the province (including monitoring and reporting on compliance with MFMA and related legislations).
<b>Source/collection of data</b>	Section 71 monthly reports submitted by delegated municipalities to the National Treasury Igdatabase.
<b>Method of calculation</b>	Simple count = 1 report per month )
<b>Data limitations</b>	No specific limitation
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative
<b>Reporting cycle</b>	Monthly
<b>New indicator</b>	No
<b>Desired performance</b>	As an early warning system, to identify variances and gaps in spending and revenue generation.
<b>Indicator responsibility</b>	Chief Director: Municipal Finance
<b>Key risk</b>	Accuracy of data submitted by municipalities

<b>Indicator title</b>	Number of Section 71(7) Quarterly budget performance reports
<b>Short definition</b>	Section 71(7) quarterly reports indicating municipal budget performance during the reporting period
<b>Purpose/importance</b>	Preparing the Section 71(7) reports and tabling them at Provincial Legislature for the purpose of ensuring efficient budget and expenditure management for the delegated municipalities in the province (including monitoring and reporting on compliance with MFMA and related legislations).
<b>Source/collection of data</b>	Section 71 monthly reports submitted by delegated municipalities to the National Treasury Igdatabase.
<b>Method of calculation</b>	Simple count = 1 report per quarter
<b>Data limitations</b>	No specific limitation
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative

<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	No
<b>Desired performance</b>	As an early warning system, to identify variances and gaps in spending and revenue generation.
<b>Indicator responsibility</b>	Chief Director: Municipal Finance
<b>Key risk</b>	Accuracy of data submitted by municipalities

<b>Indicator title</b>	Number of Section 72 municipal reports evaluated
<b>Short definition</b>	Section 72 reports (Mid-Year Budget and Performance Assessment) evaluated and feedback provided to delegated municipalities.
<b>Purpose/importance</b>	Evaluate Section 72 reports submitted by delegated municipalities and provide feedback (including monitoring and reporting on compliance with MFMA and related legislations).
<b>Source/collection of data</b>	Section 72 (Mid-Year Budget and Performance Assessment) reports submitted by delegated municipalities.
<b>Method of calculation</b>	Simple count = 1 Section 72 report assessed per municipality.
<b>Data limitations</b>	Timeous submission of Section 72 reports by municipalities.
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Non-cumulative
<b>Reporting cycle</b>	Annual
<b>New indicator</b>	Yes
<b>Desired performance</b>	To monitor and advice delegated municipalities on performance.
<b>Indicator responsibility</b>	Chief Director: Municipal Finance
<b>Key risk</b>	Accuracy of data submitted by municipalities

<b>Indicator title</b>	Number of reports on the compliance with the MFMA reporting requirements.
<b>Short definition</b>	Reporting on compliance of delegated municipalities with the applicable MFMA reporting requirements.
<b>Purpose/importance</b>	To monitor and report on compliance with the applicable MFMA reporting requirements by delegated municipalities.

<b>Source/collection of data</b>	Information submitted by delegated municipalities via the NT Igdatabase and directly to KZN Provincial Treasury (e.g. DOC_RET)
<b>Method of calculation</b>	Simple count = number of reports produced.
<b>Data limitations</b>	No specific limitation
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative
<b>Reporting cycle</b>	Bi-annually (one report in quarter 2 and one report in quarter 4)
<b>New indicator</b>	Yes
<b>Desired performance</b>	To support municipalities in enhancing compliance with the applicable MFMA reporting requirements.
<b>Indicator responsibility</b>	Chief Director: Municipal Finance
<b>Key risk</b>	Incomplete or in-accuracy of data.

<b>Indicator title</b>	Number of Municipal Finance Circulars issued.
<b>Short definition</b>	Municipal Finance Circulars issued to provide guidance to all KZN municipalities.
<b>Purpose/importance</b>	Municipal finance circulars issued to support and guide municipalities on Municipal Finance processes.
<b>Source/collection of data</b>	MFMA and other applicable legislation, including amendments; National guidelines and Circulars.
<b>Method of calculation</b>	Simple count = number of circulars issued.
<b>Data limitations</b>	No specific limitation
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	Yes
<b>Desired performance</b>	To improve Municipal Finance processes and compliance with applicable MFMA requirements.
<b>Indicator responsibility</b>	Chief Director: Municipal Finance
<b>Key risk</b>	Lack of commitment from municipalities to implement the provisions of the circulars.

### Sub-Programme: Municipal Accounting and Reporting

*This is a new sub-programme which will be phased in over the MTEF period. Functions are currently performed by sub-programme 3.6.*

*Targets to be confirmed after the sub-programme has been phased into Programme 5.*

### Sub-Programme: Municipal Support Program

<b>Indicator title</b>	Number of municipalities supported by the MSP 1
<b>Short definition</b>	Projects implemented at target municipalities supported by the Municipal Support Program (MSP) during the reporting period.
<b>Purpose/importance</b>	To implement support strategies that would assist delegated municipalities to improve financial management processes.
<b>Source/collection of data</b>	Progress/Close-out reports and/or correspondence with key stakeholders.
<b>Method of calculation</b>	Simple count = number of projects
<b>Data limitations</b>	Timeous, accuracy and/or completeness of information provided.
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Non-cumulative
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	Revised. (Previously measured as number of municipalities supported through MSP.)
<b>Desired performance</b>	To improve municipal financial management performance and/or processes.
<b>Indicator responsibility</b>	Chief Director: Municipal Finance
<b>Key risk</b>	Lack of commitment from the municipality to implement reforms. Resource and budget availability will determine the number of projects that can be implemented.

<b>Indicator title</b>	Number of MSP projects implemented at target municipalities 1
<b>Short definition</b>	Steering committee meetings conducted with relevant stakeholders within Provincial Treasury to monitor the support provided to delegated municipalities.
<b>Purpose/importance</b>	To co-ordinate and monitor support provided to municipalities by relevant units within Provincial Treasury.
<b>Source/collection of data</b>	Attendance registers signed by officials attending quarterly steering committee meetings.
<b>Method of calculation</b>	Simple count = 1 attendance register per meeting.
<b>Data limitations</b>	No specific limitation.
<b>Type of indicator</b>	Activity
<b>Calculation type</b>	Cumulative.
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	Yes
<b>Desired performance</b>	Effective co-ordination between relevant units within Provincial Treasury of the support provided at delegated municipalities.
<b>Indicator responsibility</b>	Chief Director: Municipal Finance
<b>Key risk</b>	Availability of relevant stakeholders to attend steering committee meetings.

<b>Indicator title</b>	Number of municipal support steering committee meetings conducted
<b>Short definition</b>	Steering committee meetings conducted with relevant stakeholders within Provincial Treasury to monitor the support provided to delegated municipalities.
<b>Purpose/importance</b>	To co-ordinate and monitor support provided to municipalities by relevant units within Provincial Treasury.
<b>Source/collection of data</b>	Attendance registers signed by officials attending quarterly steering committee meetings.
<b>Method of calculation</b>	Simple count = 1 attendance register per meeting.
<b>Data limitations</b>	No specific limitation.
<b>Type of indicator</b>	Activity
<b>Calculation type</b>	Cumulative.
<b>Reporting cycle</b>	Quarterly

<b>New indicator</b>	Yes
<b>Desired performance</b>	Effective co-ordination between relevant units within Provincial Treasury of the support provided at delegated municipalities.
<b>Indicator responsibility</b>	Chief Director: Municipal Finance
<b>Key risk</b>	Availability of relevant stakeholders to attend steering committee meetings.

<b>Indicator title</b>	Number of CFO Forums conducted
<b>Short definition</b>	CFO Forums conducted within the prescribed reporting period.
<b>Purpose/importance</b>	To provide a platform to all municipal CFO's to discuss finance related matters.
<b>Source/collection of data</b>	Attendance registers signed by all officials attending the forums.
<b>Method of calculation</b>	Simple count = 1 attendance register per meeting.
<b>Data limitations</b>	No specific limitation
<b>Type of indicator</b>	Activity
<b>Calculation type</b>	Cumulative.
<b>Reporting cycle</b>	Quarterly
<b>New indicator</b>	Yes
<b>Desired performance</b>	To provide a platform to all municipal CFO's to discuss finance related matters.
<b>Indicator responsibility</b>	Chief Director: Municipal Finance
<b>Key risk</b>	Availability of CFO's to attend the forums.

<b>Indicator title</b>	Number of circulars on the grant roll over process
<b>Short definition</b>	Circulars issued to provide guidance on the grant roll over process in accordance with relevant legislation.
<b>Purpose/importance</b>	To provide guidance timeously to delegated municipalities on the grant roll over process.
<b>Source/collection of data</b>	Division of Revenue Act (DoRA), Provincial allocations, unaudited Municipal Annual Financial Statements and Section 71 reports.
<b>Method of calculation</b>	Simple count = number of circulars issued.



<b>Data limitations</b>	Inaccurate and/or incomplete information received.
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative.
<b>Reporting cycle</b>	Annually
<b>New indicator</b>	Yes
<b>Desired performance</b>	To provide guidance timeously to delegated municipalities on the grant roll over process.
<b>Indicator responsibility</b>	Chief Director: Municipal Finance
<b>Key risk</b>	Non-adherence by municipalities on the implementation of the circular resulting in surrendering of funds to the National Revenue Fund.

<b>Indicator title</b>	Number of circulars issued on the grant roll over process
<b>Short definition</b>	Circulars issued to provide guidance on the grant roll over process in accordance with relevant legislation.
<b>Purpose/importance</b>	To provide guidance timeously to delegated municipalities on the grant roll over process.
<b>Source/collection of data</b>	Division of Revenue Act (DoRA), Provincial allocations, unaudited Municipal Annual Financial Statements and Section 71 reports.
<b>Method of calculation</b>	Simple count = number of circulars issued.
<b>Data limitations</b>	Inaccurate and/or incomplete information received.
<b>Type of indicator</b>	Output
<b>Calculation type</b>	Cumulative.
<b>Reporting cycle</b>	Annually
<b>New indicator</b>	Yes
<b>Desired performance</b>	To provide guidance timeously to delegated municipalities on the grant roll over process.
<b>Indicator responsibility</b>	Chief Director: Municipal Finance
<b>Key risk</b>	Non-adherence by municipalities on the implementation of the circular resulting in surrendering of funds to the National Revenue Fund.