

ANNEXURE E – 2019/20 TECHNICAL INDICATOR DESCRIPTION

VOTE 6

PROGRAMME ONE: Administration

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

Performance Indicator Description

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

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

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

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

(4). Indicator title	Number of Asset Counts Performed
Short definition	Physical verification of all departmental assets to ensure an accurate asset register

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

(5). Indicator title	Percentage of supplier's valid invoices paid within 30 days
Short definition	The number of valid invoices paid within 30 days of receipt by the institution against the total number of invoices received by the institution.
Purpose/importance	To enable suppliers to have sufficient funding to operate their businesses and to comply with PFMA(S30)
Source/collection of data	BAS
Method of calculation	Number of invoices paid within 30 days of receipt by the institution over the total number of invoices received by the institution *100
Data limitations	None
Type of indicator	Quantitative

Calculation type	Non-Cumulative
Reporting cycle	Quarterly
New indicator	New indicator
Desired performance	100% Compliance with S(38) of PFMA
Indicator responsibility	CFO
Key risk	Underspending of budget, increase on accruals and payables

Sub-Programme: Human Resource Management

Strategic Objective Performance Indicator

(1). Indicator title	Number of HR seminars to be conducted
Short definition	Number of HR Seminars relating to HR Administration (PMDS, Recruitment, Service Benefits and Organisational Efficiency) issues.
Purpose/importance	Ensures that the Department is kept abreast of all HR Administration issues, new developments from collective agreements; changes to National guidelines etc.
Source/collection of data	Agendas, attendance registers, copies of presentations etc.
Method of calculation	Agendas, attendance registers, copies of presentations etc.
Data limitations	None. Unless attendance registers are lost etc.....
Type of indicator	Output or delivery
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	2 HR Admin related seminars per quarter
Indicator responsibility	Responsibility Manager: Senior Manager: HRM
Key risk	Planned seminars are cancelled at the last minute resulting in HR not been able to meet target if too close to end of quarter to reschedule another seminar.

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

(3). Indicator title	Number of Human Resources Plan developed (HRP)
Short definition	Development of an MTEF HR Plan or reviewed annual HR Plan that is aligned to the strategic objectives of the Department, with quarterly strategies in place to mitigate identified challenges in the Department
Purpose/importance	Ensures that gaps identified in the Department in terms of HR issues are well analysed and implications and risks thereof on the Organization is mitigated

Source/collection of data	PESTEL factor analysis and research from Specialists, Line Managers, Academia, Legislative prescripts, systems such as PERSAL etc
Method of calculation	DPSA template utilized with specific guidelines
Data limitations	Timeous input by Line Managers. Incorrect data input onto persal
Type of indicator	Output or delivery
Calculation type	Non-Cumulative
Reporting cycle	Once off annually
New indicator	No but reviewed as per OTPs guidance
Desired performance	1 X Plan annually
Indicator responsibility	Responsibility Manager: Senior Manager: HRM
Key risk	Unavailability of MEC to sign timeously to reach DPSA

(4). Indicator title	Number of monitoring reports produced to ensure implementation of HRP
Short definition	Monitoring of the planned activities to be delivered as per the annual HR Plan
Purpose/importance	Ensures that gaps identified in the HR Plan are in fact closed by delivering on the planned strategies to mitigate these gaps. (HR Plan).
Source/collection of data	Monthly reporting from different stakeholders on HRP initiatives.
Method of calculation	Analysis of reports to determine delivery against timeframe etc from HRP.
Data limitations	Units within HR providing incorrect quarterly reports. Delaying submitting reports
Type of indicator	Output or delivery
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	1 X quarterly report indicating achievement of all quarterly planned deliverables.
Indicator responsibility	Responsibility Manager: Senior Manager: HRM

Key risk	None
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(5). Indicator title	Number of Annual Work Place Skills Plan developed
Short definition	Development of an annual WSP that identifies priority skills development areas for the upcoming year which enables the Dept. to deliver on its core deliverables
Purpose/importance	Ensures that the Dept. is spending on its Training Budget. That the Dept. has the correct skills set enabling employees to deliver successfully on its deliverables. Ensures that the training budget is utilized to develop skills that are relevant to the core needs of the Dept.
Source/collection of data	Personal development Plans completed by Staff within the Department
Method of calculation	Manually completed PDPs on an annual basis
Data limitations	Non submission by some business Units. Completion merely for compliance without properly analysing skills deficit within Units
Type of indicator	Output or delivery
Calculation type	Non-Cumulative
Reporting cycle	Once off annually
New indicator	No
Desired performance	1 X Plan annually
Indicator responsibility	Responsibility Manager: Senior Manager: HRM
Key risk	Skewed data and analysis due to non-submission of PDP's

(6). Indicator title	Number of monitoring reports to ensure implementation of Work Skills Plan (WSP)
Short definition	Measurement of the planned activities to be delivered as per the Work Place Skills Plan
Purpose/importance	Ensures that training and development of staff is in fact carried out 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.
Source/collection of data	Training databases Reporting on the planned activities of the HRD Strategic Framework.

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

Sub-Programme: Information Technology Management

Strategic Objective Performance Indicator

(1). Indicator title	Number of Initiatives implemented
Short definition	IT initiatives introduced in the department
Purpose/importance	To ensure that IT remains innovative and adds value to the department
Source/collection of data	Analysis of trends in IT
Method of calculation	Research, analysis and investigation
Data limitations	none
Type of indicator	output
Calculation type	Cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Policies are amended to be compliant with any new requirements

Indicator responsibility	Director : Information Technology Management
Key risk	New Initiatives must be well budget for and properly managed

(2). Indicator title	Number of policy reviews completed
Short definition	IT policies are reviewed and updated
Purpose/importance	To ensure that policies are relevant and aligned to new requirements
Source/collection of data	Analysis of current policies and new regulations, prescripts and best practices as well as audit and risk reports
Method of calculation	Research, analysis and investigation
Data limitations	none
Type of indicator	output
Calculation type	Cumulative
Reporting cycle	quarterly
New indicator	No
Desired performance	Policies are amended to be compliant with any new requirements
Indicator responsibility	Director : Information Technology Management
Key risk	Impact of additional work as a result of the Biometric support provided which has not been catered for in the job descriptions

(3). Indicator title	Number of compliance reports completed
Short definition	Investigations conducted on whether Treasury users comply with IT policies and procedures
Purpose/importance	To ensure IT control are adhered to so that information and IT infrastructure assets are protected, reliable and available
Source/collection of data	Testing of IT controls through investigations
Method of calculation	Physical testing of IT controls
Data limitations	Testing is done by sampling techniques and all control weaknesses may not be identified
Type of indicator	activities
Calculation type	Cumulative

Reporting cycle	quarterly
New indicator	No
Desired performance	Compliance reviews are conducted to identify control weaknesses so that measures could be implemented to improve the security of the information assets and infrastructure.
Indicator responsibility	Director : Information Technology Management
Key risk	Impact of additional work as a result of the Biometric support provided which has not been catered for in the job descriptions

(4). Indicator title	Number of information sessions conducted
Short definition	Users are made aware key IT policies and procedures to improve compliance and ensure secure IT network and systems.
Purpose/importance	To improve compliance with policies and procedures
Source/collection of data	Policies and procedures
Method of calculation	Not applicable
Data limitations	None
Type of indicator	Activities and impact
Calculation type	Cumulative
Reporting cycle	biannual
New indicator	no
Desired performance	Improved compliance, reduction in number of threats and vulnerabilities
Indicator responsibility	Director : Information Technology Management
Key risk	Poor attendance at information sessions

(5). Indicator title	Percentage IT calls resolved
Short definition	Measures the percentage number of IT problems reported by users and resolved.
Purpose/importance	To ensure that IT resources are available to users to minimize downtime
Source/collection of data	Time of logging and resolving calls are recorded and percentage is calculated

Method of calculation	The total number of resolved calls as a percentage of all reported calls
Data limitations	none
Type of indicator	Activities and efficiency
Calculation type	Non-Cumulative
Reporting cycle	quarterly
New indicator	Yes
Desired performance	All calls to be resolved in less than 8 hours
Indicator responsibility	Director : Information Technology Management
Key risk	High volume of calls

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

PROGRAMME TWO: Fiscal Resource Management

Sub-Programme: Economic Analysis

(1). Indicator title	Number of Provincial Department Economic Reports produced
Short definition	Economic analysis reports for the province
Purpose/importance	To provide equitable resource allocation in the province
Source/collection of data	IHS Markit, Stats SA, World Bank, World Economic Forum (WEF), International Monetary Fund (IMF), Organisation for Economic Co-operation and Development (OECD), Bureau of Economic Research (BER), South African Reserve Bank (SARB), Travel and Tourism Council (WTTC), SAT etc.
Method of calculation	Produce one provincial department reports
Data limitations	Accuracy of data cannot be guaranteed
Type of indicator	Economy
Calculation type	Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Equitable share in the allocation of the province's resource allocation
Indicator responsibility	Director Economic Services
Key risk	None

(2). Indicator title	Number of Socioeconomic Review and Outlook Reports (SERO) produced
Short definition	Economic analysis reports for the province
Purpose/importance	To provide equitable resource allocation in the province
Source/collection of data	IHS Markit, Stats SA, World Bank, World Economic Forum (WEF), International Monetary Fund (IMF), Organisation for Economic Co-operation and Development (OECD), Bureau of Economic Research (BER), South African Reserve Bank (SARB), Travel and Tourism Council (WTTC), SAT etc.
Method of calculation	producing 1 socio-economic review and outlook of the province, (SERO)
Data limitations	Accuracy of data cannot be guaranteed

Type of indicator	Economy
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Equitable share in the allocation of the province's resource allocation
Indicator responsibility	Director Economic Services
Key risk	None

(3). Indicator title	Number of District Socioeconomic Reports produced
Short definition	Analysis of the socio-economic performance of the province
Purpose/importance	To provide equitable allocation of resource in the province
Source/collection of data	IHS Markit, Stats SA, World Bank, World Economic Forum (WEF), International Monetary Fund (IMF), Organisation for Economic Co-operation and Development (OECD), Bureau of Economic Research (BER), South African Reserve Bank (SARB), Travel and Tourism Council (WTTC), SAT etc..
Method of calculation	Produce 9 district municipality report
Data limitations	Accuracy of data cannot be guaranteed
Type of indicator	Economy
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Equitable share in the allocation of the province's resource allocation
Indicator responsibility	Director Economic Services
Key risk	None

(4). Indicator title	Timeous Economic Analysis input to Estimate of Provincial Revenue and Expenditure (EPRE)
Short definition	Quality research for regional policy analysis

Purpose/importance	Produce and provide evidence-based research reports that will enable decision-makers to develop informed policy decisions for the Province of KwaZulu-Natal.
Source/collection of data	IHS Markit, Stats SA, World Bank, World Economic Forum (WEF), International Monetary Fund (IMF), Organisation for Economic Co-operation and Development (OECD), Bureau of Economic Research (BER), South African Reserve Bank (SARB), Travel and Tourism Council (WTTC), SAT etc..
Method of calculation	Produce 1 report on Overview of the Provincial Revenue Estimates
Data limitations	Limited Provincial and Municipal Economic Data
Type of indicator	Economy
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Provide accurate information to policy makers
Indicator responsibility	Director Economic Services
Key risk	None

(5). Indicator title	Number of quality research for regional policy analysis
Short definition	Quality research for regional policy analysis
Purpose/importance	Provide evidence based research to enable policy makers to take the correct decisions when it comes to policy making in the province
Source/collection of data	IHS Markit, Stats SA, World Bank, World Economic Forum (WEF), International Monetary Fund (IMF), Organisation for Economic Co-operation and Development (OECD), Bureau of Economic Research (BER), South African Reserve Bank (SARB), Travel and Tourism Council (WTTC), SAT etc..
Method of calculation	Produce four reports on research projects
Data limitations	Limited Provincial and Municipal Economic Data
Type of indicator	Economy
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Provide accurate information to policy makers

Indicator responsibility	Director Economic Services
Key risk	None

Sub-Programme: Infrastructure Management

Strategic Objective Performance Indicator

(1). Indicator title	Consolidated assessment report on the User Asset Management Plans (U-AMPs) submitted by provincial departments
Short definition	From the departmental UAMP an assessment report is done to check the credibility and alignment to the national and provincial strategic objectives.
Purpose/importance	The assessment report will give an overview of the condition of the fixed assets and funding required to build and maintain the existing asset base.
Source/collection of data	Sector Departments submits User Asset Management Plans
Method of calculation	One consolidated report is compiled from the information submitted by the user departments
Data limitations	The accuracy of the report is dependent on the accuracy submitted by the user departments
Type of indicator	output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	The indicator outlines the overview of the fixed assets in the province- the U-AMPs indicates how the departments plan, budgets and maintains their fixed assets
Indicator responsibility	Director Infrastructure Management
Key risk	Non- submission of the User Asset Management Plans by the individual departments will lead to an inaccurate report and non-compliance with DORA and GIAMA requirements

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

(3). Indicator title	Number of reports on support and progress on implementation and institutionalisation of IDMS in KZN
Short definition	Quarterly progress report on the implementation and institutionalisation of IDMS in the province
Purpose/importance	To provide feedback on the implementation of IDMS in the province which aims to improve the efficiency and effectiveness of the delivery of public sector infrastructure through developing and institutionalising best practice systems and tools, and building capacity
Source/collection of data	The Technical Assistants assigned at the participating departments produce monthly progress reports which contributes to the overall provincial IDMS implementation report

Method of calculation	One consolidated report is compiled from the information obtained from the monthly reports of the Technical Assistants
Data limitations	The accuracy of the report is dependent on the accuracy submitted by the Technical Assistants
Type of indicator	output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	The indicator outlines the progress on how IDMS contributes to the efficiency and effectiveness of the delivery of public sector infrastructure through developing and institutionalising best practice systems and tools, and building capacity
Indicator responsibility	Director IDMS
Key risk	Departments do not have the capacity to implement and institutionalise IDMS

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

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

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

(6). Indicator title	Estimate for Capital Expenditure (ECE) developed and published annually
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Short definition	The ECE presents in detail the infrastructure plans and budgets for the Medium Term Expenditure Framework (MTEF) period.
Purpose/importance	To present an annual standardised approach in reporting provincial government infrastructure projects by provincial departments.
Source/collection of data	Sector Departments IPMP, IRM and B5 infrastructure data
Method of calculation	EPRE inputs compiled from Sector Departments IPMP, IRM and B5 infrastructure data
Data limitations	No specific limitations
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	Yes
Desired performance	Higher performance in order to comply with requirements of the KZN Provincial Treasury annual infrastructure planning Circular.
Indicator responsibility	Director Infrastructure Management
Key risk	Credibility of infrastructure data submitted by departments

(7). Indicator title	Number of reports on infrastructure funding mechanisms and opportunities to support the provincial fiscal framework produced
Short definition	Quarterly report on the status of the implementation of various Alternative Funding models and projects
Purpose/importance	To provide feedback on the implementation of Alternative Funding Models in the province which aims to normalize traditional and alternative funding models and to create a best practice framework (replication framework) for the general and acceptable use of alternative funding models?
Source/collection of data	Progress Reports, Site meetings, Project Information and Visit findings
Method of calculation	Consolidated quarterly funding reports the progress reports, site meetings and visits and project information conducted

Data limitations	The accuracy of the information is dependent on the progress reports, the project technical team as well as the actual site inspection
Type of indicator	output
Calculation type	Non-Cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	The funding and financing of public and specifically bulk infrastructure in the province,
Indicator responsibility	Director Funding
Key risk	Legal Provisions, Appetite from officials to implement alternative funding models, access to bankable projects

Sub-Programme: Public Finance

Provincial Budget Management

Strategic Objective Performance Indicator

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

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

(3). Indicator title	Timeous tabling of Adjusted Estimates of Provincial Revenue and Expenditure (AEPRE)
Short definition	Compilation of the Treasury Budget Preparation Guideline, followed by MTEC process which culminates in the tabling of the AEPRE.
Purpose/importance	To allow the MEC for Finance to table the annual budget for the financial year as required by the PFMA.

Source/collection of data	Treasury Guideline document including the Budget process timetable, Adjustments Estimate of Provincial Revenue and Expenditure (AEPRE) and the relevant Appropriation Bills.
Method of calculation	Treasury Guideline document including the Budget process timetable to be completed by July, 15 chapters of the MTEC report one day before the MTEC, the EPRE and AEPRE and the relevant Appropriation Bills on time for tabling.
Data limitations	No specific limitations
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Higher performance in order to comply with legislative requirements of the PFMA for the on-time tabling of the AEPRE
Indicator responsibility	Director: Provincial Budget Management
Key risk	Credibility of financial data submitted by departments

(4). Indicator title	Number of Section 32 report (Monthly provincial IYM report) submitted
Short definition	Number of Section 32 monthly reports during the reporting period
Purpose/importance	Completing the monthly provincial Section 32 reports and forwarding inputs to National Treasury.
Source/collection of data	Monthly compilation and submission of the provincial Section 32 reports to National Treasury
Method of calculation	1 Section 32 report, 22 working days after end of each month
Data limitations	No specific limitations
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Monthly (Reports completed monthly but published quarterly by National Treasury in terms of Section 32 of the PFMA)
New indicator	No
Desired performance	As an early warning system to identify variances, gaps and corrective action in spending

Indicator responsibility	Director: Provincial Budget Management
Key risk	Poor financial management reporting on budget performance in the province

(5). Indicator title	Number of quarterly performance report for provincial departments
Short definition	Number of quarterly budget performance reports completed during the reporting period
Purpose/importance	Completing the quarterly reports and tabling in Provincial Legislature for the purpose of ensuring efficient budget and expenditure management and accurate financial reporting for the provincial departments
Source/collection of data	Compilation and submission of quarterly reports to the Provincial Legislature
Method of calculation	3 quarterly performance reports at the end of each quarter
Data limitations	No specific limitations
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly for Budget Performance reports
New indicator	No
Desired performance	As an early warning system to identify variances, gaps and corrective action in spending and revenue collections
Indicator responsibility	Director: Provincial Budget Management and Director: Provincial Own Revenue
Key risk	Poor financial management reporting on budget performance in the province

Provincial Own Revenue

(1). Indicator title	Number of revenue quarterly performance reports produced
Short definition	Revenue quarterly reports are revenue monitoring reports on the quarterly performance of departments.
Purpose/importance	For the improvement of revenue generated by the province, to augment transfers from National Treasury thus optimising service delivery.

Source/collection of data	Revenue IYM, 15 chapters of the MTEC report, the EPRE, Adjustments Estimate of Provincial Revenue and Expenditure (AEPRE) and the relevant Appropriation Bills.
Method of calculation	A quarterly report
Data limitations	No specific limitations
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Higher performance in order to comply with legislative requirements of the PFMA, expanding and optimising the provincial own revenue base.
Indicator responsibility	Director: Provincial Revenue
Key risk	Quality of financial information from the respective departments

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

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

Specialised Advisory Support Services

(1). Indicator title	Timeous input into the revision and maintenance of Division Of Revenue Act (DORA)
Short definition	Number of bi-annual budget performance reports completed during the reporting period
Purpose/importance	Compile the mid-year and close-out reports of listed public entities. Provide input to Provincial Legislature for the purpose of ensuring efficient budget, revenue and expenditure management and accurate financial reporting for the provincial public entities
Source/collection of data	Bi-annual collection of actual revenue and expenditure data and non-financial data and projections (mid-year), assessment thereof and compilation and submission of the Treasury reports to parent departments and Portfolio Committees
Method of calculation	1 report per entity, one month after the submission of entity revenue, expenditure and service delivery reports for mid-year and end-of-year
Data limitations	No specific limitations
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Bi-annually for the Budget Performance reports)
New indicator	No
Desired performance	As an early warning system to identify variances, gaps and corrective action in spending and revenue collections
Indicator responsibility	Director: Specialised Advisory Support Services

Key risk	Poor financial management reporting on budget performance in the province
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(2). Indicator title	Number of reports on institutionalising framework for the monitoring of provincial public entities
Short definition	Input into the Annual Division of Revenue Bill and Division of Revenue Amendment Bill
Purpose/importance	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
Source/collection of data	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
Method of calculation	One letter or report by due date, as and when requested
Data limitations	No specific limitations
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly and annually
New indicator	No
Desired performance	To consolidate responses inclusive of all provincial stakeholders' input, detailed and substantiated sufficiently to influence allocations
Indicator responsibility	Director: Specialised Advisory Support Services
Key risk	KZN input not being considered by National Treasury

(3). Indicator title	Number of MTEC reports completed
Short definition	Number of reports completed during the reporting period
Purpose/importance	Provide input to Provincial Legislature for the purpose of ensuring efficient budget, revenue and expenditure management and accurate financial reporting for the provincial public entities

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

PROGRAMME THREE: Financial Governance

Sub-Programme: Asset and Liabilities Management

(1). Indicator title	Number of Tax Information Seminar conducted annually
Short definition	Number of Tax Information Seminars relating to PAYE tax legislation and tax compliance
Purpose/importance	Ensures that Department is kept abreast of all new tax legislation changes which impact on the payroll tax functions at departments and assists in compliance issues relating to employer taxation
Source/collection of data	Attendance register per Tax Information Session
Method of calculation	Count of actual information seminars held
Data limitations	None. Unless attendance registers are lost etc.
Type of indicator	Output or delivery
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No

Desired performance	One Seminar in the 2 nd quarter of each Financial Year once SARS have updated the legislation.
Indicator responsibility	Responsibility Manager: Director: Asset and Liabilities Management
Key risk	Seminars are always held; however, some departments agree to attend but fail to arrive on the specified date.

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

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

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

Desired performance	Each department's banking reconciliation balances
Indicator responsibility	Responsibility Manager: Director: Assets and Liability Management
Key risk	Discrepancies identified must be dealt with by the individual department

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

Sub-Programme: Supporting and Interlinked Financial Systems

(1). Indicator title	Mean (Average) time to resolve IT calls on transversal systems
Short definition	Average of difference between time call is logged and closed for transversal systems support
Purpose/importance	To ensure that transversal systems are available to all provincial users to minimize downtime

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

Sub-Programme: Provincial Supply Chain Management

(1). Indicator title	Number of SCM training sessions conducted
Short definition	SCM training sessions include the information sessions and workshops conducted during the reporting period
Purpose/importance	Provide specific SCM related training/ information sessions/ workshops in order to broaden the skills base in state institutions and to significantly reduce the incidences of irregular expenditure and fraud.
Source/collection of data	Requests for training/ information sessions/ workshops received from state institutions or identified through assessments or interventions
Method of calculation	Each training/ information sessions/ workshop is counted to measure the achievement of the SCM targets against quarterly objectives

Data limitations	The accuracy of the training/ information sessions/ workshops are dependent on SCM prescripts and the knowledge and skills base of the SCM unit
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	The indicator is to monitor the relevance and impact of SCM training/ information sessions/ workshops according to SCM prescripts.
Indicator responsibility	Programme Manager: Supply Chain Management
Key risk	<ul style="list-style-type: none"> • The excessive demand for training needs in the province is undermined by capacity within the SCM unit. • Staff require additional SCM training from accredited institutions to offset the demand for training

(2). Indicator title	Number of SCM compliance assessments conducted
Short definition	Conduct SCM compliance assessments and investigation of complaints during the reporting period
Purpose/importance	Support and monitor the adherence of state institutions 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, municipalities and public entities.
Source/collection of data	Routine assessments are conducted as per the operational plan per cluster. Ad hoc assessments and investigations are also conducted upon request.
Method of calculation	Each assessment is counted to measure the achievement of the SCM targets against quarterly objectives.

Data limitations	The accuracy of the assessment is dependent on the reliability of the SCM records maintained at state institutions
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	The indicator is to monitor the compliance of state institutions according to SCM prescripts.
Indicator responsibility	Programme Manager: Supply Chain Management
Key risk	The non-disclosure of relevant data state institutions may result in inaccurate reporting and statistics

(3). Indicator title	Number of SCM prescripts reviewed
Short definition	Review SCM policies/ circulars/ Practice Notes/ Instruction notes
Purpose/importance	To ensure the revision of SCM policies/ circulars/ Practice Notes/ Instruction notes in accordance with National and Provincial legislation and prescripts
Source/collection of data	The revision of policies/ circulars/ Practice Notes/ Instruction notes takes into accounts the views of provincial stakeholders in line with National and Provincial legislation and prescripts
Method of calculation	Each policy/ circular/ Practice Note/ Instruction note is counted to measure the achievement of the SCM targets against quarterly objectives.
Data limitations	The accuracy of the review is dependent on the reliability of the input provided at the stage of implementation
Type of indicator	Output
Calculation type	Cumulative

Reporting cycle	Quarterly
New indicator	No
Desired performance	The indicator is to monitor the accuracy and relevance of SCM prescripts in line with provincial stakeholders and National and Provincial legislation and prescripts
Indicator responsibility	Programme Manager: Supply Chain Management
Key risk	The risk associated with out-dated policies will pave the way for poor controls in departments and municipalities and lead to non-adherence of SCM prescripts thus increasing the risk of fraud and irregular expenditure.

(4). Indicator title	Number of Contract Management Reviews
Short definition	Review and analyse contracts
Purpose/importance	To ensure the review of contracts in accordance with National and Provincial legislation and prescripts
Source/collection of data	The revision of contracts is based on collection of BAS Reports and contract registers.
Method of calculation	Each review is counted to measure the achievement of the SCM targets against quarterly objectives.
Data limitations	The accuracy of the review is dependent on the reliability of the input provided at the stage of collection of data
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	The indicator is to monitor the accuracy and relevance of the information and contracts register in line with Provincial and National Treasury Regulations.

Indicator responsibility	Programme Manager: Supply Chain Management
Key risk	<ol style="list-style-type: none"> 1. Use of incorrect standard templates; 2. Failure to meet contract terms and conditions; 3. Supplier non-performance;

Sub-Programme: Public Private Partnership

(1). Indicator title	Number of PPP Seminars/Workshops conducted annually.
Short definition	Number of PPP seminars/workshops conducted during the reporting period of the financial year being bi-annually.
Purpose/importance	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.
Source/collection of data	Requests for seminars/workshops received from departments, municipalities and public entities or identified through assessments or interventions.
Method of calculation	Seminars/workshop is to measure the achievement of PPP targets against bi-annually objectives.
Data limitations	Seminars/workshops is dependent on PPP prescripts, knowledge, skills and awareness of the PPP Unit.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Bi-annually
New indicator	No
Desired performance	The indicator is to monitor the relevance and impact of PPP Seminars/workshops according to PPP prescripts and Legislation.
Indicator responsibility	Responsibility Manager
Key risk	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.

(2). Indicator title	Number of reports for Prov. Treasury management and NT PPP unit submitted
Short definition	An assessment that takes place during a project or process, that conveys details such as what sub-goals have been accomplished, what resources have been expended, what problems have been encountered. Progress reports are used by management to determine whether changes are necessary to an ongoing effort.
Purpose/importance	To ensure the effective and efficient provisioning of transversal PPP Project Advisory services throughout the Province in terms of Legislative Mandates.
Source/collection of data	The relevant institution that has registered a PPP projects, Business case, institution's strategies and policy documents , PPP Regulations and procedures, service delivery plans, annual reports, financial and Budgets Reports.
Method of calculation	Assess value for money stage in the feasibility study to establish affordability; value for money and substantial risk transfer.
Data limitations	The accuracy of the feasibility study demonstrating value for money, affordability, risk transfer depends on the reliability of information given and gathered and whether accordance with PPP Regulations and legislation.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Monthly
New indicator	No
Desired performance	To deliver better value for money for Government infrastructure projects. Facilitating and enhancing quality public service delivery by being a catalyst for efficient, effective and value-for-money best practice solutions.
Indicator responsibility	Responsibility Manager

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

Key risk	Financial risk: if the project is not affordable it will be terminated or put on hold until such time funds are available so that the project can be revived.
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Sub-Programme: Accounting Services (Financial Reporting)

(1). Indicator title	Timeous submission of unaudited Consolidated AFS for Provincial Departments to the Auditor General for audit
Short definition	To present the consolidated financial performance, financial position and cash flows for the Province.
Purpose/importance	To provide a consolidated outlook on the financial status of the Province for future management decisions
Source/collection of data	Unaudited Provincial Department's financial statements, consolidated for the Province submitted to AG for audit
Method of calculation	In accordance with Departmental Financial Reporting Framework
Data limitations	Reliance placed on data presented by Departments in annual financial statements
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Timeous submission of unaudited Consolidated AFS for Provincial Departments to the Auditor General for audit
Indicator responsibility	Senior Manager
Key risk	None

(2). Indicator title	Timeous submission of unaudited consolidated AFS for Public Entities to the Auditor General for audit
Short definition	To present the consolidated financial performance, financial position and cash flows for the listed public entities in the Province.

Purpose/importance	To provide a consolidated outlook on the financial status of all listed public entities in the Province for future management decisions
Source/collection of data	Unaudited Public Entities financial statements, consolidated for the Province submitted to AG for audit
Method of calculation	In accordance with GRAP/IAS Standards
Data limitations	Reliance placed on data presented by Public Entities in annual financial statements
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Timeous submission of unaudited consolidated AFS for the Auditor General for audit
Indicator responsibility	Senior Manager
Key risk	None

(3). Indicator title	Timeous submission of unaudited AFS for Revenue Fund to the Auditor General for audit
Short definition	To present the financial performance, financial position and cash flows for the Revenue Fund in the Province.
Purpose/importance	To provide a outlook on the financial status of the Revenue Fund in the Province for future management decisions
Source/collection of data	Revenue Fund transactions, linked to supporting documentation
Method of calculation	Department Financial Reporting Framework
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Timeous submission of unaudited consolidated AFS for Revenue Fund to the Auditor General for audit

Indicator responsibility	Senior Manager
Key risk	None

(4). Indicator title	Number of financial management workshops conducted for officials for Provincial Departments and Public entities
Short definition	Training and Financial statement preparation assistance
Purpose/importance	To provide an update on accounting frameworks for preparation of the AFS as well as improve the quality of the AFS produced by Departments and Public Entities
Source/collection of data	Attendance register and training material
Method of calculation	N/A
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Conduct the required training to all Provincial Departments and Public Entities
Indicator responsibility	Senior Manager
Key risk	None

(5). Indicator title	Number of progress reports on financial management support initiatives conducted in Provincial Departments and Public Entities
Short definition	On-site support to Provincial Departments in addressing financial management matters
Purpose/importance	To provide onsite support to Provincial Departments in addressing financial management audit issues, therefore improving the financial management audit outcomes
Source/collection of data	Quarterly progress reports on provision of financial management support to Departments
Method of calculation	N/A

Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Onsite financial management support to 3 Provincial Department based on identified needs/requests in financial management matters
Indicator responsibility	Senior Manager
Key risk	None

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

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

Sub-Programme: Norms and Standards

(1). Indicator title	Number of financial norms and standards documents reviewed for institutions
Short definition	Number of policies/instruction notes/standard operating procedures (guidelines) developed and/or reviewed.
Purpose/importance	Ensuring implementation of prescribed national and provincial norms and standards to enhance financial management and ensure uniformity in application.
Source/collection of data	Instruction notes/policies/standard operating procedures. Sourcing input from provincial stakeholders.
Method of calculation	Number of instruction notes/policies/standard operating procedures developed and reviewed.
Data limitations	Instruction notes/policies/standard operating procedures not fully implemented.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No

Desired performance	Meeting quarterly targets. Improved financial management and control due to proper implementation of instruction notes/policies/standard operating procedures.
Indicator responsibility	Programme/ Responsibility Manager: Norms and Standards
Key risk	Non-compliance with legislation and financial norms and standards. Provisions of policy/instruction notes/standard operating procedures not implemented.

(2). Indicator title	Number of institutions assessed for compliance with financial norms and standards.
Short definition	Number of departments and public entities assessed and monitored.
Purpose/importance	Monitor and evaluate financial performance by assessing compliance with legislative requirements and standardised national and provincial norms and standards.
Source/collection of data	Surveys/ questionnaires/monitoring tool.
Method of calculation	Number of departments and public entities assessed.
Data limitations	Honesty and integrity of officials completing compliance surveys/questionnaires/monitoring tool, in the absence of validated documentary evidence.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Meeting quarterly targets. Full compliance with legislative prescripts, standardised norms and standards and instruction notes/policies/standard operating procedures.
Indicator responsibility	Programme/ Responsibility Manager: Norms and Standards

Key risk	Remedial measures not implemented for identified financial management weaknesses/deviations. Continued non-compliance with regulatory prescripts and financial norms and standards
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PROGRAMME FOUR: INTERNAL AUDIT UNIT

Sub-Programme: Assurance Services

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

	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.
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(2). Indicator title	Number of annual MEC Audit & Risk Committee report on clients' areas of risk management, governance and internal control compiled
Short definition	Annual Close out report by the Audit & Risk Committee submitted to the MEC: Finance for tabling at Cabinet.
Purpose/importance	Serves as a final close out report that documents the activities of the Internal Audit Unit and the Audit & Risk Committee as well as summarizes the internal audit findings, risk management issues and forensic investigations for all institutions audited. The report highlights areas of concern identified by the Internal Audit Unit to Cabinet
Source/collection of data	Internal Audit Reports per project under-taken.
Method of calculation	Total number of reports drafted.
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	The indicator is used for measuring the output of the Audit & Risk Committee
Indicator responsibility	Programme manager
Key risk	The achievement of the indicator is reliant on the availability of members of the Audit & Risk Committee together with the MEC: Finance.

(3). Indicator title	Number of risk based audit conducted
Short definition	The total number of audit reports issued to clients after the execution of internal audit projects.

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

(4). Indicator title	Number of meetings held between clients and the Cluster Audit & Risk Committee
Short definition	Number of Audit Committee meetings held between departmental clients and the respective Cluster Audit & Risk Committees.
Purpose/importance	Monitor activities of the Internal Audit Unit with respect to the specific client and to provide guidance and assistance to Accounting Officers in areas of risk management, internal control and governance.
Source/collection of data	Attendance registers of meetings held.
Method of calculation	Number of meetings per cluster per department.
Data limitations	None

Type of indicator	Activity
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	The indicator is used for measuring the activities of the Audit & Risk Committee
Indicator responsibility	Programme manager
Key risk	The achievement of the indicator is reliant on the availability of members of the Audit & Risk Committee together with the Accounting Officers of respective departments.

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

(6). Indicator title	Number of training and development programmes attended
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Short definition	Number of training and development programmes implemented by the Unit.
Purpose/importance	To provide continued growth and development of staff within the component in order to augment internal audit skills and to contribute to the continued professional development of the internal auditors.
Source/collection of data	Attendance registers of training attended.
Method of calculation	Number of training workshops, courses, seminars, conferences etc. attended.
Data limitations	None
Type of indicator	Activity
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	The indicator measures the investment into human capital and performance above the target indicates increased investment.
Indicator responsibility	Programme manager
Key risk	Lack of adequate funding. Limited capacity in component thereby limiting number of productive hours.

Sub-Programme: Risk Management

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

Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	To achieve the target as indicated
Indicator responsibility	Chief Director: Risk and Advisory Services
Key risk	Risks that should appear in risk register are not identified Inadequate risk ratings resulting in inappropriate interventions

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

(3). Indicator title	Number of Occupational Health and Safety Review reports issued to clients.
Short definition	Review of clients' compliance with the Occupational Health and Safety Act and other related OHS best practices.

Purpose/importance	To ensure that risks/measures associated with Occupational Health and Safety are identified/understood and process put in place to manage them?
Source/collection of data	Occupational Health and Safety Act and OHS best practices as would be researched from time to time.
Method of calculation	Numbers to be calculated based on reports produced.
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	To achieve the target as indicated
Indicator responsibility	Chief Director: Risk and Advisory Services
Key risk	Clients not timely and adequately warned on emerging OHS risks and compliance challenges.

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

(5). Indicator title	Number of risk forums held for departments, municipalities and public entities
Short definition	Provide risk awareness and training to clients – i.e. risk managers and risk committees.
Purpose/importance	Create a platform to share risk management best practices and latest developments.
Source/collection of data	Attendance registers and agendas for designated forums
Method of calculation	Based on attendance registers, presentations, and emails, etc.
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	To achieve the target as indicated
Indicator responsibility	Chief Director: Risk and Advisory Services
Key risk	Non-value adding forums

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

Indicator responsibility	Chief Director: Risk and Advisory Services
Key risk	Inability to increase the level of maturity of risk management

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

(8). Indicator title	Number of risk assessments conducted for municipalities.
Short definition	Facilitation of risk assessments and subsequent issuing of Risk Reports to provincial departments (clients).
Purpose/importance	To ensure that risk assessments are conducted as per the PFMA and Treasury Regulations.

Source/collection of data	Risk assessment workshops, prior preparation (review of strategic plans, audit and forensic reports, etc.).
Method of calculation	Numbers to be calculated based on risk register reports produced.
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	To achieve the target as indicated
Indicator responsibility	Chief Director: Risk and Advisory Services
Key risk	Risks that should appear in risk register are not identified Inadequate risk ratings resulting in inappropriate interventions

Sub-Programme: Forensic Services

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

(2). Indicator title	Number of updated register of forensic investigations – MEC Report
Short definition	Compile and update a register of completed investigations – MEC report
Purpose/importance	Update the register of forensic investigations to ensure that all investigations are included in the register
Source/collection of data	New allegations, and completed investigations
Method of calculation	Numbers to be calculated based on number of allegations, and investigation conducted.
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	To achieve the target as indicated
Indicator responsibility	Chief Director – Forensic Investigation Services
Key risk	Inaccurate register resulting in poor decision making

(3). Indicator title	Number of follow ups on completed investigations
Short definition	Follow-up exercises conducted on the implementation of recommendations for all finalised investigations within the Provincial Departments
Purpose/importance	To ensure that all recommendations have been implemented
Source/collection of data	Follow-ups conducted
Method of calculation	The number of letters that have been submitted to the Provincial Departments
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No

Desired performance	To achieve the target as indicated
Indicator responsibility	Chief Director – Forensic Investigation Services
Key risk	Continued fraud and corruption resulting in fruitless and wasteful expenditure

PROGRAMME FIVE: MUNICIPAL FINANCE MANAGEMENT

Sub-Programme: Municipal Budget

(1). Indicator title	Number of municipal tabled budgets to be evaluated 1& 2
Short definition	Number of tabled budgets evaluated and feedback provided to delegated municipalities within the prescribed time frame
Purpose/importance	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
Source/collection of data	Tabled budgets submitted by delegated municipalities in terms of the MFMA.
Method of calculation	Simple count = 1 tabled budget assessed per municipality.
Data limitations	Tabled budgets submitted timeously by delegated municipalities.
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	As an early warning system, to determine the funding position of the municipal budgets and compliance with applicable MFMA requirements
Indicator responsibility	Chief Director: Municipal Finance
Key risk	Accuracy of data submitted by municipalities

(2). Indicator title	Number of municipal approved budgets to be evaluated 1& 2
Short definition	Number of approved budgets evaluated and feedback provided to delegated municipalities within the prescribed time frame.

Purpose/importance	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
Source/collection of data	Approved budgets submitted by delegated municipalities in terms of the MFMA.
Method of calculation	Simple count = 1 approved budget assessed per municipality.
Data limitations	Approved budgets submitted timeously by delegated municipalities.
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	To determine the funding position of the municipal budgets and compliance with applicable MFMA requirements
Indicator responsibility	Chief Director: Municipal Finance
Key risk	Accuracy of data submitted by municipalities

(3). Indicator title	Number of budget workshops conducted
Short definition	Budget workshops conducted to assist municipalities with the preparation of their budgets as well as reporting requirements in terms of the MFMA.
Purpose/importance	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.
Source/collection of data	Attendance registers signed by officials attending the workshops.
Method of calculation	Simple count (1 attendance register per workshop)
Data limitations	No specific limitation
Type of indicator	Activity
Calculation type	Cumulative
Reporting cycle	Annual
New indicator	Yes

Desired performance	As a capacity building method to support municipalities in the preparation of their budgets as well as the related MFMA reporting requirements.
Indicator responsibility	Chief Director: Municipal Finance
Key risk	Availability of delegated municipalities to attend workshops.

(4). Indicator title	Number of Section 71(6) reports (Monthly municipal IYM reports) within the prescribed time frame 1 & 2
Short definition	Section 71(6) monthly reports (Monthly municipal IYM reports) completed during the reporting period
Purpose/importance	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).
Source/collection of data	Section 71 monthly reports submitted by delegated municipalities to the National Treasury Igdatabase.
Method of calculation	Simple count = 1 report per month)
Data limitations	No specific limitation
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Monthly
New indicator	No
Desired performance	As an early warning system, to identify variances and gaps in spending and revenue generation.
Indicator responsibility	Chief Director: Municipal Finance
Key risk	Accuracy of data submitted by municipalities

(5). Indicator title	Number of Section 71(7) Quarterly budget performance reports 1 & 2 completed
Short definition	Section 71(7) quarterly reports indicating municipal budget performance during the reporting period

Purpose/importance	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).
Source/collection of data	Section 71 monthly reports submitted by delegated municipalities to the National Treasury Igdatabase.
Method of calculation	Simple count = 1 report per quarter
Data limitations	No specific limitation
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	As an early warning system, to identify variances and gaps in spending and revenue generation.
Indicator responsibility	Chief Director: Municipal Finance
Key risk	Accuracy of data submitted by municipalities

(6). Indicator title	Number of Section 72 municipal reports evaluated 1 & 2
Short definition	Section 72 reports (Mid-Year Budget and Performance Assessment) evaluated and feedback provided to delegated municipalities.
Purpose/importance	Evaluate Section 72 reports submitted by delegated municipalities and provide feedback (including monitoring and reporting on compliance with MFMA and related legislations).
Source/collection of data	Section 72 (Mid-Year Budget and Performance Assessment) reports submitted by delegated municipalities.
Method of calculation	Simple count = 1 Section 72 report assessed per municipality.
Data limitations	Timeous submission of Section 72 reports by municipalities.
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	To monitor and advice delegated municipalities on performance.

Indicator responsibility	Chief Director: Municipal Finance
Key risk	Accuracy of data submitted by municipalities

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

(8). Indicator title	Number of Municipal Finance Circulars issued.
Short definition	Municipal Finance Circulars issued to provide guidance to all KZN municipalities.
Purpose/importance	Municipal finance circulars issued to support and guide municipalities on Municipal Finance processes.
Source/collection of data	MFMA and other applicable legislation, including amendments; National guidelines and Circulars.
Method of calculation	Simple count = number of circulars issued.
Data limitations	No specific limitation
Type of indicator	Output

Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	To improve Municipal Finance processes and compliance with applicable MFMA requirements.
Indicator responsibility	Chief Director: Municipal Finance
Key risk	Lack of commitment from municipalities to implement the provisions of the circulars.

Sub-Programme: Municipal Accounting and Reporting

(1). Indicator title	Number of Annual Financial Statement Reviews performed
Short definition	Annual Financial Statement Reviews
Purpose/importance	To conduct pre-audit assessment reviews on Annual Financial Statements prepared by targeted municipalities, prior to submission to the Auditor-General, to assist in complying with the MFMA and the reporting framework (GRAP).
Source/collection of data	Annual financial statements prepared by municipalities and pre-audit review reports for municipalities assisted.
Method of calculation	Simple count = number of reviews (one report on the Annual Financial Statements reviewed per municipality)
Data limitations	Timeous, accuracy and/or completeness of information provided.
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	Yes
Desired performance	To assist municipalities in complying with the MFMA and the reporting framework (GRAP).
Indicator responsibility	Chief Director: Municipal Finance
Key risk	Lack of commitment from the municipality to implement reforms.

	Resource and budget availability will determine the number of reviews that can be implemented.
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(2). Indicator title	Number of Financial Management Support projects implemented
Short definition	Financial Management Support Projects
Purpose/importance	To provide onsite support to targeted municipalities in preparing of Annual Financial Statements thereby improving the quality thereof and compliance to the reporting framework (GRAP).
Source/collection of data	Progress/Close-out reports and/or correspondence with key stakeholders.
Method of calculation	Simple count = number of projects (1 progress report/close-out report per municipality receiving support)
Data limitations	Accuracy and completeness of Trial Balance, General Ledger, draft Annual Financial Statements and supporting documentation provided by the municipality.
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	To assist municipalities in complying with the MFMA and the reporting framework (GRAP).
Indicator responsibility	Chief Director: Municipal Finance
Key risk	Lack of commitment from the municipality to implement recommendations provided. Resource and budget availability will determine the number of projects that can be implemented.

(3). Indicator title	Number of Reports on the monitoring of implementation of mSCOA
Short definition	mSCOA Support
Purpose/importance	To provide onsite support to monitor the effective implementation of the requirements of mSCOA as prescribed by National Treasury.
Source/collection of data	Reports on the status of mSCOA implementation at municipalities supported.
Method of calculation	Simple count = number of reports (one quarterly report indicating the status of all municipalities supported).
Data limitations	Timeous, accuracy and/or completeness of information provided by the municipality.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	To monitor the effective implementation of the requirements of mSCOA as prescribed by National Treasury.
Indicator responsibility	Chief Director: Municipal Finance
Key risk	Non-adherence to mSCOA requirements.

Sub-Programme: Municipal Support Program

(1). Indicator title	Number of MSP projects implemented at target municipalities
Short definition	Steering committee meetings conducted with relevant stakeholders within Provincial Treasury to monitor the support provided to delegated municipalities.

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

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

Indicator responsibility	Chief Director: Municipal Finance
Key risk	Availability of relevant stakeholders to attend steering committee meetings.

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

(4). Indicator title	Number of circulars on the grant roll over process
Short definition	Circulars issued to provide guidance on the grant roll over process in accordance with relevant legislation.
Purpose/importance	To provide guidance timeously to delegated municipalities on the grant roll over process.
Source/collection of data	Division of Revenue Act (DoRA), Provincial allocations, unaudited Municipal Annual Financial Statements and Section 71 reports.
Method of calculation	Simple count = number of circulars issued.
Data limitations	Inaccurate and/or incomplete information received.
Type of indicator	Output
Calculation type	Non-Cumulative.

Reporting cycle	Annually
New indicator	Yes
Desired performance	To provide guidance timeously to delegated municipalities on the grant roll over process.
Indicator responsibility	Chief Director: Municipal Finance
Key risk	Non-adherence by municipalities on the implementation of the circular resulting in surrendering of funds to the National Revenue Fund.