

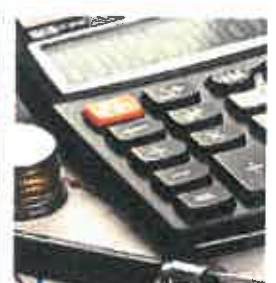
Original



NCPT

NORTHERN CAPE PROVINCIAL TREASURY

We serve with passion. We deliver on time.



Annual Performance Plan

**for the MTEF Period
2016/17 - 2018/19**

CONTENTS

PART A: STRATEGIC OVERVIEW	7
1. Updated Situational Analysis.....	7
1.1 Performance delivery environment	7
1.2 Organisational environment.....	8
1.3 Annual Performance Plan Review Process	9
2. Revisions to legislative and other mandates.....	9
3. Overview of 2016/17 Budget and MTEF estimates	10
3.1 Expenditure estimates.....	10
3.2 Expenditure trends.....	10
PART B: PROGRAMME AND SUBPROGRAMME PLANS	11
4. Programme 1: Administration.....	12
4.1 Sub-Programme 1.1: Office of the MEC	12
4.2 Sub-Programme 1.2: Management Services	12
4.3 Sub-Programme 1.3: Corporate Services	13
4.4 Sub Programme 1.4: Financial Management	15
4.6 Reconciling performance targets with the Budget and MTEF.....	17
5. Programme 2: Sustainable Resource Management	18
5.1 Sub-Programme 2.1 Economic Analysis.....	18
5.2 Sub-Programme 2.2 Fiscal Policy	19
5.3 Sub-Programme 2.3: Budget Management	21
5.4 Sub-Programme 2.4: Municipal Finance.....	22
5.5 Reconciling performance targets with the Budget and MTEF.....	24
6. Programme 3: Assets and Liabilities Management.....	25
6.1 Sub-Programme 3.1: Asset Management.....	25
6.2 Sub-Programme 3.2: Supporting and Interlinked Financial Systems.....	27
6.3 Sub-Programme 3.3: Immovable Asset Management.....	29
6.4 Sub-Programme 3.4: Banking and Cash flow Management	31
6.5 Reconciling performance targets with the Budget and MTEF	34
7. Programme 4: Financial Governance.....	35
7.1 Sub-Programme 4.1: Accounting Services.....	35
7.2 Sub-Programme 4.2: Norms and Standards	37
7.3 Sub-Programme 4.3: Risk Management.....	39
7.4 Reconciling performance targets with the Budget and MTEF	41
8. Programme 5: Internal Audit.....	42

7.4 Reconciling performance targets with the Budget and MTEF	43
8. Programme 5: Internal Audit	44
8.1 Sub – Programme: Programme Support & Audit Committee.....	44
8.2 Sub- programme 2 – 5: Education, Health, Sector Department & Public Works.....	45
8.3 Sub-programme: Education Cluster.....	45
8.4 Sub-programme: Health Cluster.....	46
8.5 Sub-programme: Agriculture Cluster.....	47
8.6 Sub-programme: Public Works Cluster	47
8.7 Reconciling performance targets with the Budget and MTEF	49
PART C: LINKS TO OTHER PLANS	50
ANNEXURE A: AMENDMENTS TO THE STRATEGIC PLAN 2015 - 2019	51
TECHNICAL INDICATORS ON STRATEGIC OBJECTIVE INDICATORS: ANNEXURE E.1.....	57
TECHNICAL INDICATORS ON PERFORMANCE INDICATORS: ANNEXURE E.2	66



FOREWORD

As South Africans we find ourselves at a critical point in our democracy, being faced with great uncertainties caused by the slow global economic growth which was reported to have slowed down to a 3.1 growth rate last year. As an emerging market, we are most vulnerable to these conditions which inevitably result in low commodity prices, currency weakness and financial market volatility. Therefore we need to have a balanced approach in responding to these present economic challenges. Our approach should be innovative and efficient ensuring that resources are harnessed and directed to critical priorities such as education, health, infrastructure and economic growth.

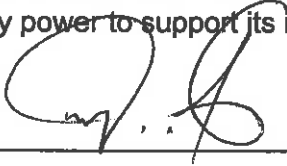
Provincial Treasury being pivotal to government's commitment to fiscal stability will ensure that it builds on the success of the past twenty years through the objectives of the current Medium Term Strategic Framework (MTSF) 2014-2019 and the National Development Plan. In fulfilling this, we will analyse utilization of public resources and advice on how resource can be allocated and redirected in order to mobilise and fund the investment we need to drive all-inclusive socio-economic growth.

In exercising our oversight role, we will ensure that our processes and activities act as deterrents for occurrence of corrupt activities in government. Corruption has also been globally identified as a costly diversion of scarce resources and an impediment to effective development. Furthermore it undermines good governance, fundamentally distorts public policy, leads to the misallocation of resources, and particularly hurts the poor. It is on this basis that we will ensure that supply chain management processes are standardized across the board, resulting in transparency and efficiency.

We have commenced with the implementation of the extensive Municipal Support Programme. The hands-on support provided has revealed that there are significant weaknesses in municipalities due to lack of capacity and sound financial governance. These weaknesses then prohibit municipalities' ability to fulfill their mandate. Provincial Treasury has made a firm commitment to assisting municipalities in improving their audit outcomes, thus has allocated human capacity and resources in assisting municipalities. It however needs to be noted that for any intervention to be sustainable and have the envisage impact, it is essential that municipalities be held accountable for the commitment that they have made in addressing their respective challenges. Memorandum of Understanding will be signed with each municipality supported and this will be closely monitored.

We have made a firm commitment to be true activists in the promotion of sound financial management that supports sustainable economic growth. All our approaches will be client oriented and executed in a professional and effective manner.

I hereby endorse the Provincial Treasury annual performance plan for 2016/17 and commit to do all in my power to support its implementation and the achievement of its objectives.



MN JACK, MPL
Executive Authority

OFFICIAL SIGN-OFF

It is hereby certified that this Annual Performance Plan:

Was developed by the management of Northern Cape Provincial Treasury under the guidance of MN Jack, MEC;

Was prepared in line with the current Strategic Plan of Northern Cape Provincial Treasury;

Accurately reflects the performance targets which Northern Cape Provincial Treasury will endeavour to achieve given the resources made available for 2016/2017.



KE Mojanaga
Chief Financial Officer



HV Gumbo
Acting Accounting Officer

Approved by:



MN JACK, MPL
Executive Authority

PART A: STRATEGIC OVERVIEW

1. Updated Situational Analysis

Provincial Treasury exercises oversight, advisory support and capacity building services for 13 Departments, 31 Municipalities and 5 entities. These services are provided by all four programmes, i.e:

- Sustainable Resource Management;
- Assets and Liabilities;
- Financial Governance; and
- Shared Internal Audit Services

We have been mandated by the Public Financial Management Act 1 of 1999 to amongst others,

- Prepare the provincial annual and adjustment budgets;
- Exercise control over the implementation of the provincial departmental budgets;
- Monitor local government budgets processes;
- Support and build capacity in local governments, which includes the coordination of the implementation of the MFMA;
- Ensure compliance with the annual Division of Revenue Act; and
- Promote and enforce transparency and effective management of revenue, expenditure, assets and liabilities of the provincial departments and public entities.

The following situational analysis presents broad information on the current performance and institutional environment that affect the achievement of the strategic objectives contained here-in.

1.1 Performance delivery environment

Our role as Provincial Treasury has become crucial in the current economic climate due to fact that globally the economic growth rate has reduced from 3.4 to 3.1 as reported in 2015. In this slow economic growth climate, South Africa has been greatly impacted. Factors such as depreciating currency, labor unrest, service delivery protest and the recent drought, further contributed to the slow economic growth of the country.

In view of the current economic conditions, South Africa's economic growth is projected to grow at less than a per cent in 2016. It needs to be mentioned that the Fiscal Framework was revised downward due to reallocation of funds to new policy priorities, i.e the 2016 MTEF baseline was reduced by R433.8 million.

In a period of fiscal consolidation, fiscal discipline, allocating resources in line with policy priorities and delivering services efficiently is required; therefore Provincial Treasury will ensure that the cost containment measures are strictly adhered to ensure maximum benefits and efficacy in spending.

Sound financial management is essential in delivering quality services to the citizens of the Province. The audit outcomes provide a consolidated picture of the rate of compliance of each government entity. In 2014-15 financial year, with regards to provincial departments and entities, there were six regressions, one improvement and 12 unchanged audit opinions. However, a notable achievement is that there were no adverse or disclaimed audit opinions. With regards audit outcomes of municipalities in 2013/14, there were 8 unqualified, 10 qualified audit opinions and 11 disclaimer of opinion.

Supporting the above entities in improving their audit outcomes will be a priority for the department in the 2016/17 financial year. A special focus will be placed on the municipal support programme, to support the municipalities that obtained disclaimer audit opinions.

Provincial Treasury is fully committed to fulfilling the objectives of the following outcomes:

Outcome number 12 - An efficient, effective and development oriented public service and an empowered, fair and inclusive citizenship.

Outcome number 9 - A responsive, accountable, effective and efficient local government system is also a high priority within the Department.

To this effect, Provincial Treasury will continue to play a pivotal role in its approach of hands on support to improve audit outcomes and sound financial management.

1.2 Organisational environment

Provincial Treasury being a human resource driven department's organisational environment has been significantly stable over the financial year. Cognisance need to be taken that due the dynamics of the Province, current salary levels and high demand for financially skilled officials, the turnover rate of the department is high. However processes are underway to develop strategies that will ensure retention of skilled staff. The revision of the organisational structure is crucial in this regard.

The Department has aligned the revised organisational structure with the Provincial Treasuries Generic Structure. It is envisage that the process will only be completed in the new financial year as there are various consultative sessions to be undertaken.

Table 2.13: Personnel numbers and costs by programme

Personnel numbers	As at	As at	As at	As at	As at	As at	As at
	31 March 2013	31 March 2014	31 March 2015	31 March 2016	31 March 2017	31 March 2017	31 March 2017
1. Administration	111	98	103	122	123	123	123
2. Sustainable Resource Management	63	64	60	57	63	63	63
3. Assets And Liabilities Management	58	59	58	69	71	71	71
4. Financial Governance	29	31	27	27	28	28	28
5. Provincial Internal Audit	26	34	47	55	58	58	58
Direct charges	-	-	-	-	-	-	-
Total provincial personnel numbers	287	286	295	330	343	343	343
Total provincial personnel cost (R thousand)	93 682	113 216	129 156	151 231	172 684	183 976	195 690
Unit cost (R thousand)	326	396	438	458	503	536	571

1. Full-time equivalent

1.3 Annual Performance Plan Review Process

The Department engaged in a vigorous review of its Annual Performance Plan to ensure alignment with the National Development Plan and 2015 Medium Term Strategic Framework (14 Service Delivery Outcomes). This process commenced with an analysis of the 14 Service Delivery Outcomes to determine the level of facilitation or coordination that is required from Provincial Treasury. This was followed by alignment of performance indicators to key outputs of the service delivery outcomes to ensure inclusion in the Annual Performance Plan.

It needs to be noted that as an oversight department, we are required to support, monitor and enforce compliance with all relevant legislative prescripts to ensure that all government priorities are fulfilled by departments and municipalities. Performance indicators were also aligned to the Financial Management Capability Maturity Model (FMCMM) requirements. The FMCMM is a self-assessment tool completed by government entities on which Provincial Treasury develops support plans to improve compliance rate which inevitably improves audit outcomes.

2. Revisions to legislative and other mandates

The Draft Treasury Regulations have not been approved for implementation and the envisage date has not been provided as yet.

The Office of the Chief Procurement Officer has introduced a Public Sector Supply Chain Management (SCM) review with the aim to improve effectiveness and efficiency of government practices through the modernisation of SCM legislation, practices, development of capacity, Information and Communication Technology (ICT) practices. The modernisation of SCM business process will simplify, standardise and automate SCM in the public sector. Reforms are underway to ensure an environment in which such systems can flourish.

The Department in partnership with COGHSTA has draft a Memorandum and Understanding that will serve as a framework as to how municipalities are going to be assisted and supported by the two departments. An implementation plan is currently being finalised which will outline the detailed activities that will be executed by each partner.

3. Overview of 2016/17 Budget and MTEF estimates

3.1 Expenditure estimates

Table 2.1 : Summary of payments and estimates by programme: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
1. Administration	64,720	69,785	70,523	78,648	78,982	78,982	82,134	85,753	91,233
2. Sustainable Resource	26,993	30,766	33,727	41,289	42,092	39,900	44,263	46,567	49,268
3. Assets And Liabilities Managem	24,138	44,393	47,127	44,341	55,040	52,778	42,097	44,510	47,260
4. Financial Governance	23,037	20,373	19,693	21,449	21,537	20,917	23,088	24,295	25,680
5. Provincial Internal Audit	12,709	14,972	22,029	25,819	26,719	26,719	30,452	32,559	34,433
Total payments and estimates	151,597	180,289	193,099	211,546	224,370	219,296	222,034	233,684	247,874

The above table reflects a decrease of 1 per cent in 2016/17 from the 2015/16 adjusted appropriation due to once-off funding provided regarding the municipal support programme and roll overs due to finalisation of the Biometric Access Control System and the Biometric Aided Headcount. Over the MTEF, the allocation increase by 5.2 per cent in 2017/18 and increase of 6 per cent in 2018/19.

Summary of economic classification

Table 2.2 : Summary of provincial payments and estimates by economic classification: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments	146,221	172,516	186,430	207,969	213,110	207,981	218,823	230,562	244,855
Compensation of employees	93,882	113,216	129,158	158,142	158,572	151,231	172,684	183,976	195,880
Goods and services	52,415	59,266	57,262	49,812	58,523	56,735	48,123	46,569	48,947
Interest and rent on land	124	34	12	15	15	15	16	17	18
Transfers and subsidies to:	351	216	819	668	5,807	5,862	288	304	321
Provinces and municipalities	-	-	-	-	4,789	4,789	-	-	-
Departmental agencies and acc	6	8	8	19	19	15	22	24	25
Higher education institutions	-	-	-	396	396	-	-	-	-
Foreign governments and intern	-	-	-	-	-	-	-	-	-
Public corporations and private	-	-	-	-	-	-	-	-	-
Non-profit institutions	37	10	57	53	153	153	56	59	62
Households	308	198	754	200	450	905	210	221	234
Payments for capital assets	5,025	7,460	5,615	2,909	5,453	5,453	2,923	2,819	2,897
Buildings and other fixed structu	-	-	-	-	-	-	-	-	-
Machinery and equipment	4,606	4,701	5,364	2,639	5,163	5,322	2,794	2,684	2,754
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible as	419	2,759	251	270	290	131	129	135	143
Payments for financial assets	-	97	235	-	-	-	-	-	-
Total economic classification	151,597	180,289	193,099	211,546	224,370	219,296	222,034	233,684	247,874

3.2 Expenditure trends

The department is human resources driven department, thus compensation of employees constitutes 77 per cent of the department's total budget allocation. There is an increase of 10.2 percent from the adjusted appropriation. The significant increase is due to the fact that during the adjustment budget, the compensation of employees budget was reduced due to vacancies in the current financial year.

The goods and service budget for 2016/17 has reduced by 18 per cent from the adjusted appropriation due to the impact once-off funding such as the implementation of the Biometric Access Control System and the Biometric Aided Headcount, municipal support programme and the health intervention project. The table also shows that the budget increases by 1 per cent in 2017/18 financial year and increases by 5.1 per cent in 2018/19.

The budget of 2016/17 for machinery and equipment indicates a decrease of 48 per cent from the adjusted appropriation due once-off procurement relating to projects indicated above.

PART B: PROGRAMME AND SUBPROGRAMME PLANS

This section of the Annual Performance Plan is used to set performance targets for the upcoming budget year and over the MTEF for each strategic objective identified in Part B of the Strategic Plan. This is also where we set out performance indicators that will facilitate the assessment of the overall performance of each programme.

Programme	Sub-programme
1. Administration	1.1. Office of the MEC 1.2. Management Services 1.3. Corporate Services 1.4. Financial Management (Office of the CFO) 1.5. Security and Records Management
2. Sustainable Resource Management	2.1. Programme Support 2.2. Economic Analysis 2.3. Fiscal Policy 2.4. Budget Management 2.5. Municipal Finance
3. Assets and Liabilities Management	3.1. Programme Support 3.2. Asset Management 3.3. Supporting and Interlinked Financial Systems 3.4. Immovable Asset 3.5. Banking & Cash Flow Management
4. Financial Governance	4.1 Programme Support 4.2 Accounting Services 4.3 Norms and Standards 4.4 Risk Management
5. Internal Audit	5.1 Programme Support 5.2 Internal Audit (Education, Treasury and Economic Development) 5.3 Internal Audit (Health, Office of the Premier & Social Development) 5.4 Internal Audit (Agriculture, COGTA, Sports) 5.5 Internal Audit (Public Works, Transport & Environment)

4. Programme 1: Administration

Programme Purpose

To provide and maintain high quality support services to the Executive Authority and the department pertaining to sound financial management, human resource management and administration.

4.1 Sub-Programme 1.1: Office of the MEC

The Executive Authority provides Strategic and Political Leadership, to ensure effective and efficient utilization of provincial resources in line with all prescripts and effective administration of the department; this is evidenced by the achievement of targets set out below in each programme.

4.2 Sub-Programme 1.2: Management Services

4.2.1 Strategic Objectives

Strategic Objective	Provide strategic leadership for the effective administration and performance of the department
Objective statement	Strategic Leadership to ensure effective administration and performance of department
Baseline	98% achievement of Provincial Treasury's targets indicated in the APP
Justification	Strategic leadership is essential in ensuring that the organisation achieves its objects and fulfils its mandate
Links	Goal 1: Management and administration support

4.2.2 Strategic Objectives performance indicator and MTEF targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1	Achievement of all Provincial Treasury's performance targets indicated in the APP	New indicator	100% achievement of Provincial Treasury's targets indicated in the APP	89% achievement of Provincial Treasury targets as indicated in the APP	Achievement of all Provincial Treasury's targets indicated in the APP	Achievement of all Provincial Treasury's targets indicated in the APP	Achievement of all Provincial Treasury's targets indicated in the APP	Achievement of all Provincial Treasury's targets indicated in the APP

4.2.3 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.1	Reports on the province's financial performance	New indicator	4 quarterly budget performance report to Exco	4 quarterly budget performance report to Exco	4 quarterly budget performance report to Exco	4 quarterly Financial performance report to MEC	4 quarterly Financial performance report to MEC	4 quarterly Financial performance report to MEC

Performance indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.2	Number of risk register review sessions completed	New indicator	New indicator	New indicator	New indicator	1	1	1
1.3	Number of progress reports and action plans issued	New indicator	New indicator	New indicator	New indicator	4	4	4

4.2.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2016/17	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Reports on the province's financial performance	Quarterly	4	1	1	1	1
1.2	Number of risk register review sessions completed	Annually	1	-	-	1	-
1.3	Number of progress reports and action plans issued	Quarterly	4	1	1	1	1

4.3 Sub-Programme 1.3: Corporate Services

4.3.1 Strategic Objectives

Strategic Objective	Provide an internal enabling environment and support service to other programmes with regard to human resource management and development, information technology, records management, security and facilities management.
Objective statement	Rendering effective and timeous human resource management and corporate support services to all programmes.
Baseline	Policies and systems exists resulting in no matters of emphasis in the audit report
Justification	In order for the Department to fulfil its legislative mandate, it requires the necessary staff compliment through proper and on time recruitment, up-to-date wellness programme, labour peace, capacitated employees, performance management, security, IT and well -structured communication systems.
Links	Goal 1: Management and administration support

4.3.2 Strategic Objectives Performance Indicators

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1	Compliance to all HRM and corporate support services regulations and prescripts	No matters of emphasis reported in the audit report.	70% compliance to HRM regulations and prescripts	100% compliance to HRM regulations and prescripts	99% compliance to HRM regulations and prescripts	No matters of emphasis reported in the audit report.	No matters of emphasis reported in the audit report.	No matters of emphasis reported in the audit report.

4.3.3 Annual Performance Indicators and Targets

Performance Indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.1	Number of HRM compliance reports submitted timeously	New indicator	4 X PMDS	4 x PMDS & OE	4 x PMDS & OE	4 x PMDS & OE	4 x PMDS & OE	4 x PMDS & OE
		New indicator	1 x HRD	2 x HRD	2 x HRD	2 x HRD	2 x HRD	2 X HRD
		New indicator	4 x EHW	4 x EHW	4 x EHW	4 x EHW	4 X EHW	4 X EHW
1.2	Number of HRM plans	New indicator	1	1	1	1	1	1
1.3	Number of EE reports	New indicator	New indicator	New indicator	New indicator	1	1	1
1.4	Compliance with the corporate governance of ICT framework (GCICT)	New indicator	New indicator	Governance framework implemented	Phase 1 Implemented 100%	Full compliance with Phase 2 requirements	Full compliance with Phase 3 requirements	Full compliance with ICT framework.
1.5	Number of Facility Management reports	New indicator	New indicator	New indicator	New Indicator	4	4	4
1.6	Number of Security Management reports	New indicator	New indicator	New indicator	4	4	4	4
1.7	Percentage of misconduct cases received and finalised internally within 90 days	New indicator	100%	100%	100%	100%	100%	100%

4.3.4 Quarterly Targets

Performance Indicator		Reporting Period	Annual target 2016/17	Quarterly Targets			
				1 st	2nd	3rd	4th
1.1	Number of HRM compliance reports submitted timeously	Quarterly	4 x PMDS & OE	1 x PMDS & OE	1 x PMDS & OE	1 x PMDS & OE	1 x PMDS & OE
			2 x HRD	2 x HRD	-	2 X HRD	-
			4 x EHW	1 x EHW	1X EH W	1 X EHW	1 X EHW
1.2	Number of HRM plans	Annual	1	-	1	-	-
1.3	Number of EE reports	Annually	1	-	-	-	1
1.4	Compliance with the corporate governance of ICT framework (GCICT)	Quarterly	Full compliance with Phase 2 requirements	Approved ICT Strategic Plan	Approved ICT Enterprise Architecture & Approved ICT Migration Plan	Approved ICT Procurement Strategy	Approved ICT Annual Performance Plan
1.5	Number of Facility Management reports	Quarterly	4	1	1	1	1
1.6	Number of security management reports	Quarterly	4	1	1	1	1

Performance Indicator	Reporting Period	Annual target 2016/17	Quarterly Targets			
			1 st	2nd	3rd	4th
1.7 Percentage of misconduct cases received and finalised internally within 90 days	Quarterly	100%	100%	100%	100%	100%

4.4 Sub Programme 1.4: Financial Management

4.4.1 Strategic Objectives

Strategic Objective	To ensure implementation of sound financial management within department
Objective statement	Implementation of sound financial management, through policies and procedures and continuous monitoring of systems and internal controls within department.
Baseline	Unqualified Audit report
Justification	Sound financial management within the department reflects accountability and effective management as required by the Public Financial Management Act.
Links	Goal 1: Management and administration support

4.4.2 Strategic Objectives performance indicator and MTEF Targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Implementation of sound financial management within the department evidenced by annual clean audit outcomes	Clean Audit Report	Unqualified audit report	Clean Audit Report	Unqualified audit report	1 Clean Audit Report	1 Clean Audit Report	1 Clean Audit Report	1 Clean Audit Report

4.4.3 Annual Performance Indicators and Targets

Performance Indicator	Audited/Actual performance	Estimated performance 2015/16	Medium-term targets				
			2012/13	2013/14	2014/15	2016/17	2017/18
1.1 Number of APPs and Estimate of Provincial Expenditure(EPR E) submitted timeously	1 APP	1 APP	1 APP	1 APP	1 APP	1 APP	1 APP
	2 EPRE	2 EPRE	2 EPRE	2 EPRE	2 EPRE	2 EPRE	2 EPRE
1.2 Number of annual reports submitted timeously	1 AR	1 AR	1 AR	1 AR	1 AR	1 AR	1 AR
1.3 Number of compliant financial statements submitted timeously	4 IFS	4 IFS	4 IFS	4 IFS	4 IFS	4 IFS	4 IFS
	1 AFS	1 AFS	1 AFS	1 AFS	1 AFS	1 AFS	1 AFS

Performance indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.4	Quarterly departmental performance reports reviewed and approved	4	4	4	4	4 quarterly reports	4 quarterly reports	4 quarterly reports
1.5	Number of compliance and financial management reports submitted timeously	New indicator	New indicators	11 x Monthly SCM reports	12 x Monthly SCM reports	12 x Monthly SCM reports	12 x Monthly SCM reports	12 x Monthly SCM reports
		12 x IYM	14 x IYM	-	-	14 x IYM reports	14 x IYM reports	14 x IYM reports
		New indicator	New indicators	11 x Salary reports	12 x Salary reports	12 x Salary reports	12 x Salary reports	12 x Salary reports
		-	-	12 x Financial Compliance Report	12 x Financial Compliance Report	12 x Financial Compliance Report	12 x Financial Compliance Report	12 x Financial Compliance Report

4.4.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2016/17	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of APPs and Estimate of Provincial Expenditure (EPRE) submitted timeously	Annually	1 APP	-	-	-	1
		Annually	2 EPRE	-	-	1 Adjustment EPRE	1 Main EPRE
1.2	Number of annual reports submitted timeously	Annually	1 AR	-	1	-	-
		Quarterly	4 IFS	1	1	1	1
1.3	Number of compliant Financial Statements submitted timeously	Annually	1 AFS	1	-	-	-
		Quarterly	4	1	1	1	1
1.5	Number of compliance and financial management reports submitted timeously	Monthly	12 x monthly SCM reports	3	3	3	3
			14 x IYM	4	4	3	3
			12 x monthly Salary reports	3	3	3	3
			12 x Financial Compliance Report	3	3	3	3

4.6 Reconciling performance targets with the Budget and MTEF

4.6.1 Expenditure estimates

Summary of payments and estimates by economic classification: Programme 1: Administration

Table 3.1 : Summary of payments and estimates by sub-programme: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
1. Office Of The Mec	9,031	8,537	9,891	10,592	10,037	9,023	11,292	11,883	12,441
2. Management Services	4,982	5,173	3,284	4,460	3,404	2,829	4,767	5,016	5,307
3. Corporate Services	18,040	17,442	17,131	23,526	24,269	22,193	25,066	26,434	27,967
4. Financial Management	14,512	16,347	19,252	20,606	21,808	21,808	22,514	23,749	25,763
5. Security And Records Managen	18,175	22,286	20,965	19,464	19,464	23,129	18,495	18,671	19,754
Total payments and estimates	64,720	69,785	70,523	78,648	78,982	78,982	82,134	85,753	91,233

The table shows an increase of 4 per cent in 2016/17 from the adjusted appropriation. Over the MTEF, the allocation increase by 4.4 per cent in 2017/18 and increase of 6 per cent in 2018/19.

Table 3.2 : Summary of payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments	62,335	66,640	67,553	76,905	75,655	75,655	80,526	84,198	89,588
Compensation of employees	32,121	36,621	39,812	48,690	46,740	43,542	51,893	55,368	59,159
Goods and services	30,184	32,019	27,741	28,215	28,915	32,113	28,633	28,830	30,429
Interest and rent on land	30	-	-	-	-	-	-	-	-
Transfers and subsidies to:	130	138	626	668	1,018	1,018	269	304	321
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and acc.	6	8	8	19	19	15	22	24	25
Higher education institutions	-	-	-	396	396	-	-	-	-
Foreign governments and Intern	-	-	-	-	-	-	-	-	-
Public corporations and private	-	-	-	-	-	-	-	-	-
Non-profit Institutions	37	10	57	53	153	153	56	59	62
Households	87	120	561	200	450	850	210	221	234
Payments for capital assets	2,255	991	2,325	1,075	2,309	2,309	1,320	1,252	1,324
Buildings and other fixed struct.	-	-	-	-	-	-	-	-	-
Machinery and equipment	2,149	991	2,325	805	2,039	2,263	1,191	1,117	1,181
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible as	106	-	-	270	270	46	129	135	143
Payments for financial assets	-	16	19	-	-	-	-	-	-
Total economic classification	64,720	69,785	70,523	78,648	78,982	78,982	82,134	85,753	91,233

4.6.2 Expenditure trends

Compensation of employees

The above table shows an increase of 13.4 per cent in 2016/17 from the adjustment appropriation. Over the MTEF, the allocation increase by 6.6 per cent in 2017/18 and increase of 6.8 per cent in 2018/19.

Goods and services

Goods and services decreases by 4.2 per cent in 2016/17 from the adjustment appropriation due to projects funding during the current financial year.

5. Programme 2: Sustainable Resource Management

Programme Purpose

The aim of the programme is to enhance the effective utilisation of available fiscal resources by informing financial resource allocation, managing the provincial budgets and monitoring the implementation of provincial, municipal and entities budgets.

5.1 Sub-Programme 2.1 Economic Analysis

5.1.1 Strategic Objectives

Strategic Objective	To provide provincial economic & social research to inform the provincial budget and planning process.
Objective statement	To provide for provincial economic and social research and analysis that informs provincial fiscal policy development.
Baseline	Published the provincial Medium Term Budget Policy Statement, Provincial Socio-Economic Review, the District Municipalities Socio-Economic Reviews and the Quarterly Policy Briefs.
Justification	To conduct socio-economic research and analysis to inform budget allocations and assess the alignment of sector departments' strategic plans with the government policy priorities.
Links	Goal 2: Management and use of fiscal resources.

5.1.2 Strategic Objectives performance indicator & MTEF Targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Provincial economic & social research and analysis published	Annual Provincial Socio-economic review and outlook tabled	Provincial and District Socio-economic review produced	Provincial, District and Local Socio-economic review document produced	Provincial, District and Local Socio-economic review document produced	Annual Provincial Socio-economic review and outlook tabled	Annual Provincial Socio-economic review and outlook tabled	Annual Provincial Socio-economic review and outlook tabled	Annual Provincial Socio-economic review and outlook tabled

5.1.3 Annual Performance Indicators and Targets

Performance Indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.1	Number of MTBPS	1	1	1	1	1	1	1
1.2	Number of provincial policy briefs published	4	4	5	4	4	4	4
1.3	Number of municipal comparative reports	New indicator	New indicator	New indicator	1	1	1	1
1.4	Macro-Economic Outlook for the EPRE	New indicator	New indicator	New indicator	New indicator	1	1	1

5.1.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2016/17	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of MTBPS	Annually	1	-	-	1	-
1.2	Number of provincial policy briefs published	Quarterly	4	1	1	1	1
1.3	Number of municipal comparative reports	Annually	1	-	-	-	1
1.4	Macro-Economic Outlook for the EPRE	Annually	1	-	-	-	1

5.2 Sub-Programme 2.2 Fiscal Policy

5.2.1 Strategic Objectives

Strategic Objective	To promote optimisation and efficiency of provincial and municipal revenue collection.
Objective statement	Sustainable and efficient revenue sources and fiscal policy that addresses financing requirements.
Baseline	Annual revenue budgets for provincial departments evaluated. Developed revenue enhancement strategy for departments. Reports on the status of government debts, revenue and cash flow performance of municipalities.
Justification	Limited and constrained fiscal resources require provincial departments and municipalities to ensure the optimisation and efficient collection of all potential revenue sources.
Links	Goal 2: Management and use of fiscal resources.

5.2.2 Strategic Objectives performance indicators and MTEF Targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Monitoring Report on Provincial and Municipal revenue generation	2. Monitoring reports on provincial and municipal revenue generation	New indicator	New indicator	New Indicator	2 Monitoring reports on provincial and municipal revenue generation	2 Monitoring reports on provincial and municipal revenue generation	2 Monitoring reports on provincial and municipal revenue generation	2 Monitoring reports on provincial and municipal revenue generation

5.2.3 Annual Performance indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.1	Number of consolidated revenue performance reports produced.	New indicator	4	4	4	4 Departmental reports	4 Departmental reports	4 Departmental reports
						4 Municipal reports	4 Municipal reports	4 Municipal reports
1.2	Number of consolidated Provincial own revenue budget reports produced.	New indicator	1	1	1	1	1	1

Performance indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.3	Number of assessment reports on implementation of revenue enhancement strategies produced.	New indicator	New indicator	New indicator	4	2	2	2
1.4	Number of consolidated municipal cash flow performance reports.	New indicator	New indicator	New indicator	New indicator	4	4	4
1.5	Number of support intervention implemented to address revenue generation and collection gaps identified during the FMCMM assessment.	New indicator	New indicator	New indicator	New indicator	2	2	2
1.6	Number of progress reports on the Municipal support strategy: Revenue Management	New indicator	New indicator	New indicator	New indicator	2	2	2

5.2.4 Quarterly Targets

Performance Indicator		Reporting period	Annual target 2016/17	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of consolidated revenue performance reports produced.	Quarterly	4	1	1	1	1
			Departmental report	Departmental report	Departmental report	Departmental report	Departments report
			4 Municipal report	1 municipal report	1 municipal report	1 municipal report	1 municipal report
1.2	Number of consolidated Provincial own revenue budget reports produced.	Annually	1	-	-	-	1
1.3	Number of assessment reports on implementation of revenue enhancement strategies produced.	Annually	2	-	-	1 Departmental assessment report	1 Municipal assessment report
1.4	Number of consolidated municipal cash flow performance reports.	Quarterly	4	1	1	1	1
1.5	Number of support intervention implemented to address revenue generation and collection gaps identified during the FMCMM assessment.	Annually	2	-	-	-	2 (1 Departmental & 1 Municipal)
1.6	Number of progress reports on the Municipal support strategy: Revenue Management	Bi-Annually	2	-	1	-	1

5.3 Sub-Programme 2.3: Budget Management

5.3.1 Strategic Objectives

Strategic Objective	Promote equitable financial resource allocation, monitor and report on budget outcomes.
Objective statement	To ensure that resources are utilised effectively, efficiently and economically.
Baseline	Timeously tabled the main and adjustment budgets.
Justification	Improve the sustainability and credibility of provincial budgets, the monitoring of implementation to enhance expenditure efficiency, financial prudence and fiscal discipline in order to maximise the capacity of provincial departments to deliver services.
Links	Goal 2: Management and use of fiscal resources.

5.3.2 Strategic Objectives performance indicator & MTEF targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Promote effective optimal financial resource allocation	Two provincial fiscal frameworks produced.	Timeous and credible provincial budget relevant to government priorities	Credible budget in line with government priorities tabled	Timeous and credible provincial budget relevant to government priorities	Annual provincial budgets tabled	Two provincial fiscal frameworks produced.	Two provincial fiscal frameworks produced.	Two provincial fiscal frameworks produced.

5.3.3 Annual Performance indicators and Targets

Performance indicator	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
	2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.1 Number of budgets tabled.	2	5	3	2	2	2	2
1.2 Provincial In Year Monitoring reports	14	14	14	14	14	14	14
1.3 Quarterly consolidated Performance Assessment report	4	4	4	4	4	4	4

5.3.4 Quarterly Targets

Performance Indicator	Reporting period	Annual target 2016/17	Quarterly targets			
			1 st	2 nd	3 rd	4 th
1.1 Number of budgets tabled.	Quarterly	2	-	-	1	1
1.2 Provincial In Year Monitoring reports	Monthly	14	4	4	3	3
1.3 Quarterly consolidated Performance Assessment report	Quarterly	4	1	1	1	1

5.4 Sub-Programme 2.4: Municipal Finance

5.4.1 Strategic Objectives

Strategic Objective	To enhance effective, efficient and credible budgets within municipalities.
Objective statement	To promote the development of responsive municipal budgets that contributes to the improvement of service delivery to communities.
Baseline	Municipal budgets evaluated, benchmark exercises conducted in each district to ensure responsive municipal budgets that contribute to the improvement of service delivery to communities
Justification	Municipal budgets are meant to play key role as policy instruments to address social and economic challenges. The achievements of socio-economic imperatives need to be supported with appropriate policy and budgetary allocations. Budgets that address selected socio economic outcomes as set out in government priorities are important to realise effective resource allocation.
Links	Goal 2: Management and use of fiscal resources.

5.4.2 Strategic Objectives performance indicators & MTEF targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1. Municipalities supported to promote sustainable budgets of the municipalities	31 municipalities assisted in achieving sustainable budget	Municipal budgets evaluated for compliance with regulated format	31 Municipalities	31 municipalities assisted in achieving sustainable budget	31 municipalities assisted in achieving sustainable budget	31 municipalities assisted in achieving sustainable budget	31 municipalities assisted in achieving sustainable budget	31 municipalities assisted in achieving sustainable budget

5.4.3 Annual Performance indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.1	Number of gazettes produced on transfers to municipalities	1	1	1	1	1	1	1
1.2	Number of consolidated assessment reports on municipal budgets	2	3	3	3	3	3	3
1.3	Number of consolidated IYM reports produced	12	12	12	12	12	12	12
1.4	Number of quarterly consolidated municipal performance reports produced	1	4	4	4	4	4	4
1.5	Number of gazettes produced on quarterly outcomes of municipal performance	4	4	4	4	4	4	4
1.6	Number of mid-year budget and performance engagement conducted	-	5	5	5	5	5	5
1.7	Number of progress reports on the implementation of the MFMA	New indicator	New indicator	New indicator	New indicator	4	4	4
1.8	Number of support intervention implemented to address municipal budgets gaps identified during the FMCMM assessment.	New indicator	New indicator	New indicator	New indicator	1	1	1

Performance indicator		Audited/Actual performance			Estimated performance 2015/16	Medlum-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.9	Number of consolidated progress reports on the Municipal support strategy	New indicator	New indicator	New indicator	New indicator	2	2	2

5.4.4 Quarterly Target

Performance indicator		Reporting period	Annual target 2016/17	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of gazettes produced on transfers to municipalities	Annually	1	1	-	-	-
1.2	Number of consolidated assessment reports on municipal budgets	Quarterly	3	1	1	-	1
1.3	Number of consolidated IYM reports produced.	Monthly	12	3	3	3	3
1.4	Number of quarterly consolidated municipal performance reports produced	Quarterly	4	1	1	1	1
1.5	Number of gazettes produced on quarterly outcomes of municipal performance	Quarterly	4	1	1	1	1
1.6	Number of mid-year budget and performance engagement conducted	Annually	5	-	-	-	5
1.7	Number of progress reports on the implementation of MFMA	Quarterly	4	1	1	1	1
1.8	Number of support intervention implemented to address municipal budgets gaps identified during the FMCMM assessment.	Annually	1	-	-	-	1
1.9	Number of consolidated progress reports on the Municipal support strategy	Bi- Annually	2	-	1	-	1

5.5 Reconciling performance targets with the Budget and MTEF

5.5.1 Expenditure estimates

Summary of payments and estimates: Programme 2: Sustainable and Resource Management

Table 4.1 : Summary of payments and estimates by sub-programme: Sustainable Resource

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
1. Programme Support	1,348	1,649	1,894	2,303	2,526	2,526	1,836	1,968	2,082
2. Economic Analysis	4,547	4,706	4,686	5,382	5,382	5,182	5,565	5,951	6,296
3. Fiscal Policy	3,961	4,365	5,128	5,588	5,605	5,220	6,054	6,471	6,846
4. Budget Management	6,675	7,817	7,618	8,966	11,250	9,841	9,717	10,243	10,837
5. Municipal Finance	10,462	12,229	14,401	19,051	17,329	17,131	21,091	21,834	23,208
Total payments and estimates	26,993	30,766	33,727	41,289	42,092	39,900	44,263	46,567	48,268

The table shows an increase of 5.1 per cent in 2016/17 from the adjustment appropriation, 5.2 per cent increase from 2016/17 to 2017/18 and a further increase of 5.8 per cent from 2017/18 to 2018/19 financial year.

Table 4.2 : Summary of payments and estimates by economic classification: Sustainable Resource

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments	25,897	30,349	33,049	40,785	40,740	38,538	43,724	46,004	48,672
Compensation of employees	22,148	26,690	29,977	36,356	34,941	34,099	39,550	41,644	44,059
Goods and services	3,720	3,659	3,072	4,429	5,799	4,439	4,174	4,360	4,613
Interest and rent on land	31	-	-	-	-	-	-	-	-
Transfers and subsidies to:	210	43	111	-	-	10	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and acc	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and intern	-	-	-	-	-	-	-	-	-
Public corporations and private	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	210	43	111	-	-	10	-	-	-
Payments for capital assets	886	312	488	504	1,352	1,352	539	563	596
Buildings and other fixed struct	-	-	-	-	-	-	-	-	-
Machinery and equipment	886	312	473	504	1,352	1,352	539	563	596
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible as	-	-	16	-	-	-	-	-	-
Payments for financial assets	-	62	78	-	-	-	-	-	-
Total economic classification	26,993	30,766	33,727	41,289	42,092	39,900	44,263	46,567	48,268

5.5.2 Expenditure trends

Compensation of employees

The above table shows an increase of 13.1 per cent from the adjustment appropriation to 2016/17 due to ICS and impact of implementation of Job Evaluation Outcomes. The table also shows an increase of 5.2 per cent from 2016/17 to 2017/18 and a further increase of 5.7 per cent from 2017/18 to 2018/19.

Goods and services and Capital Payments

Goods and services decreases by 28 per cent in 2016/17 from the adjustment appropriation due to health intervention projects which was funded during the current financial year. The negative growth shown capital assets is due the normal cycle of capital procurement; i.e capital procurement is in 3 year cycles.

6. Programme 3: Assets and Liabilities Management

Programme Purpose

This programme's aim is to provide policy direction, facilitating the effective and efficient management of physical assets, ensure sound supply chain management policies and procedures, maintain and manage all financial systems, Banking and Cash Flow Management and provide technical support on Immovable Asset Management to municipalities and provincial departments in the province.

6.1 Sub-Programme 3.1: Asset Management

Strategic Objective	To provide effective support to ensure sound asset and supply chain management(SCM) practices within the province
Objective statement	Provide effective support through issuing of circulars, practice notes, technical assistance and capacity building initiatives to ensure sound asset and supply chain management practices within the province.
Baseline	Issued asset management guidelines, developed draft provincial asset and supply chain management policies for the province. Assisted departments and municipalities with developing asset and supply chain management policies from the provincial policy. Issued amended bid documents (ncp1, 4, 6.1, 8 and 9). SCM and asset technical assistance, capacity building and support within the province.
Justification	The objectives will promote optimal utilization of supply chain management and asset management policies and best practice for provincial departments and municipalities.
Links	Goal 2: Management and of fiscal resources Goal 3: Prudent management of assets and liabilities Goal 4: Sound financial management and governance

6.1.1 Strategic Objectives performance indicators and MTEF Targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Level of financial maturity capability on Asset and Supply Chain Management	Financial Capability to level 3 for: 12 Depts.	New indicator	New indicator	Depts: 2.87	Financial Capability to level 3 for: 12 Depts.	Financial Capability to level 3 for: 12 Depts.	Financial Capability to level 3 for: 12 Depts.	Financial Capability to level 3 for: 12 Depts.
	Financial Capability to level 3 for: 31 municipalities	New indicator	New indicator	New indicator	Financial Capability to level 2 for: 31 municipalities	Financial Capability to level 2 for: 31 municipalities	Financial Capability to level 2 for: 31 municipalities	Financial Capability to level 3 for: 31 municipalities

6.1.3 Annual Performance Indicators and MTEF Targets

Performance indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.1	Support provided to roll out and implement the National Central Suppliers Database in the province	New indicator	New indicator	New indicator	New indicator	2 roadshows in the province	2 roadshows in the province	2 roadshows in the province
1.2	Price Index reports published	2	2	-	2	4	4	4
1.3	Number of support intervention implemented to address SCM and Assets management gaps identified during the FMCMM assessment.	New indicator	New indicator	New indicator	New indicator	2	2	2
1.4	Number of progress reports on the Municipal support strategy: supply chain management and asset management	New indicator	New indicator	New indicator	New indicator	2	2	2
1.5	Capacity building initiatives within departments and municipalities to enhance compliance and effectiveness of supply chain management	New indicator	New indicator	1	1 Accredited course	1 accredited course(MFMA)	1 accredited course(PFMA)	1 accredited course(MFMA)

6.1.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2016/17	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Support provided to roll out and implement the National Central Suppliers Database in the province.	Bi-Annual	2 Roadshows	1	-	1	-
1.2	Price index reports published	Quarterly	4 price index reports published	1	1	1	1
1.3	Number of support intervention implemented to address SCM and Asset Management gaps identified during the	Annually	2	-	-	-	2

	FMCMM assessment.						
1.4	Number of progress reports on the Municipal support strategy: supply chain management and asset management	Bi-annual	2	-	1	-	1
1.5	Capacity building initiatives within departments and municipalities to enhance compliance and effectiveness of supply chain management	Annually	1 accredited courses(MFMA)	-	-	1	-

6.2 Sub-Programme 3.2: Supporting and Interlinked Financial Systems

6.2.1 Strategic Objectives

Strategic Objective	To provide oversight and management of interlinked financial systems and enhancing compliance with the PFMA and other relevant legislation within the provincial administration
Objective statement	Provide oversight and management of interlinked financial systems by promoting effective utilisation of transversal systems to enhance credibility of financial information within the provincial administration
Baseline	Implemented Logis to enhance supply chain compliance, Conducted a biometric aided headcount to enhance credibility of employee data and Implemented Biometric Access Control system to enhance security on financial transactions
Justification	The sub-programme will ensure that technical and functional support on interlinked financial systems is provided, including the rollout of LOGIS to all provincial departments.
Links	Goal 1: Strategic leadership and administrative support Goal 3: Prudent management of assets and liabilities Goal 4: Sound financial management and governance

6.2.2 Strategic Objectives Performance Indicators & MTEF Targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
Monitoring Reports on utilisation and compliance of transversal and support sub-systems	4 Consolidated Reports	New indicator	New indicator	New indicator	New indicator	4 Consolidated Reports	4 Consolidated Reports	4 Consolidated Reports

6.2.3 Annual Performance Indicators and Targets

Performance indicator	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
	2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.1 Management and provision of Technical and functional support; calls solved after being logged and the escalation of national calls to LOGIK where required. (Includes BAS,	New indicator	100% of calls resolved within 24 working hours	100% of calls resolved within 24 hours after being logged	100% of calls resolved within 24 hours after being logged	100% of calls resolved within 24 hours after being logged	100% of calls resolved within 24 hours after being logged	100% of calls resolved within 24 hours after being logged

Performance Indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
	PERSAL, LOGIS and BACS)							
1.2	Capacity building sessions for Provincial Departments to enhance effective utilisation of transversal systems and sub-systems	104 x BAS 184 x PERSAL 419 x LOGIS	57 x BAS, 216 x PERSAL 454 x LOGIS	519 users trained	340 users trained	10 x BAS 15 x PERSAL 17 x LOGIS Trainings	10 x BAS 15 x PERSAL 17 x LOGIS Trainings	10 x BAS 15 x PERSAL 17 x LOGIS Trainings
		8 x Vulindlela sessions	4 x Vulindlela	4 x vulindlela sessions	8 x Vulindlela sessions	-	-	-
		New Indicator	New indicator	21 x User forums	12 x User forums	16 x User forums	16 x User forums	16 x User forums
1.3	Reports to enhance monitoring compliance and enforcement of prescribed legislation and policies	New Indicator	New indicator	12 Consolidated Reports	12 Consolidated Reports	12 Consolidated Reports	12 Consolidated Reports	12 Consolidated Reports
1.4	Assessment Reports on Optimal Utilisation of LOGIS	New Indicator	New indicator	New Indicator	New indicator	Quarterly reports for 13 Departments (52 reports)	Quarterly reports for 13 Departments (52 reports)	Quarterly reports for 13 Departments (52 reports)
1.5	Provide support and monitor the biometric headcount system to ensure PERSAL integrity	New indicator	New indicator	13 departments supported and monitored	Support and monitor 13 departments' head count system	100% of new appointments enrolled on the Headcount system within 6 months	100% of new appointments enrolled on the Headcount system within 6 months	100% of new appointments enrolled on the Headcount system within 6 months
1.6	BAS System Controller services provided on behalf of provincial departments	New indicator	New indicator	13 Departments	13 Departments	Quarterly reports for 13 Departments (52 reports)	Quarterly reports for 13 Departments (52 reports)	Quarterly reports for 13 Departments (52 reports)

Performance indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
	PERSAL, LOGIS and BACS)							
1.2	Capacity building sessions for Provincial Departments to enhance effective utilisation of transversal systems and sub-systems	104 x BAS 184 x PERSAL 419 x LOGIS	57 x BAS, 216 x PERSAL 454 x LOGIS	519 users trained	340 users trained	10 x BAS 15 x PERSAL 17 x LOGIS Trainings	10 x BAS 15 x PERSAL 17 x LOGIS Trainings	10 x BAS 15 x PERSAL 17 x LOGIS Trainings
		8 x Vulindlela sessions	4 x Vulindlela	4 x vulindlela sessions	8 x Vulindlela sessions	-	-	-
		New Indicator	New indicator	21 x User forums	12 x User forums	16 x User forums	16 x User forums	16 x User forums
1.3	Reports to enhance monitoring compliance and enforcement of prescribed legislation and policies	New Indicator	New indicator	12 Consolidated Reports	12 Consolidated Reports	12 Consolidated Reports	12 Consolidated Reports	12 Consolidated Reports
1.4	Assessment Reports on Optimal Utilisation of LOGIS	New Indicator	New indicator	New Indicator	New Indicator	Quarterly reports for 13 Departments (52 reports)	Quarterly reports for 13 Departments (52 reports)	Quarterly reports for 13 Departments (52 reports)
1.5	Provide support and monitor the biometric headcount system to ensure PERSAL integrity	New indicator	New indicator	13 departments supported and monitored	Support and monitor 13 departments' head count system	100% of new appointments enrolled on the Headcount system within 6 months	100% of new appointments enrolled on the Headcount system within 6 months	100% of new appointments enrolled on the Headcount system within 6 months
1.6	BAS System Controller services provided on behalf of provincial departments	New indicator	New indicator	13 Departments	13 Departments	Quarterly reports for 13 Departments (52 reports)	Quarterly reports for 13 Departments (52 reports)	Quarterly reports for 13 Departments (52 reports)

6.3 Sub-Programme 3.3: Immovable Asset Management

6.3.1 Strategic Objectives

Strategic Objective	To promote and facilitate the strengthening of immovable asset management within provincial and local government through the utilisation of best practice methodology.
Objective statement	Promote and facilitate the strengthening of immovable asset management within provincial and local government by providing technical assistance and support on all PPP and infrastructure projects
Baseline	Institutionalization of Immovable asset management framework(IDMS)
Justification	Provision of technical support for the identified projects within departments and municipalities is imperative for the effective, efficient and economical management of resources
Links	Goal 2: Management and use of fiscal resources Goal 3: Prudent management of assets and liabilities

6.3.2 Strategic Objectives Performance Indicator & MTEF Targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Review the NCIDMS in strengthening the management of the Province's immovable assets through the utilisation of best practice methodology	13 Department s compliant with the Infrastructure Delivery Management Framework (IDMS)	New indicator	Infrastructure Delivery Management System (IDMS) is currently functional	Developed NC Infrastructure Delivery Management Framework (IDMS)	7 Infrastructure Departments compliant with IDMS 10 Municipalities Reviewed and Municipal Infrastructure Framework Developed	NCIDMS to be reviewed to support Municipal Infrastructure Municipal infrastructure delivery framework developed	NCIDMS reviewed and institutionalised in all Provincial Entities -	NCIDMS reviewed and institutionalised in Provincial Entities -

6.3.3 Annual Performance Indicators and Targets

Performance Indicator	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
	2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.1 Evaluate the feasibility of potential projects and provide Project Advisory service to register PPP projects	2 Research documents	4 Research Documents developed	4 Research documents developed	4 Research documents developed	2 PPP Project Identification Reports developed.	2 PPP Project Identification Reports developed	2 PPP Project Identification Reports developed
		2 Registered Projects NCISS & Die Bos Resort	2 PPP Projects registered	2 PPP Projects registered	2 Projects registered in Project Development	2 Projects in Project Development	2 Projects in Project Development
1.2 Facilitate Capacity Building in accordance with the approved provincial IDMS in support of the institutionalisation	New indicator	2 workshops conducted	2 workshops conducted	2 Workshops conducted	2 workshops conducted	2 workshops conducted	2 workshops conducted

Performance indicator	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
	2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
on of Communities of Practice							
1.3 Conduct assessments to determine maturity levels of Municipalities and Departments to Manage immovable Assets and identify remedial steps	New indicator	10 Provincial Infrastructure (PIC) meetings held with 7 departments	7 Departments Assessed	7 Departments Assessed	Quarterly Assessment Reports for 7 Departments (28 reports)	Quarterly Assessment Reports for 7 Departments (28 reports)	Quarterly Assessment Reports for 7 Departments (28 reports)
	New indicator	New indicator	New indicator	10 Municipalities Assessed	Quarterly Assessment Reports for 10 Municipalities (40 reports)	Quarterly Assessment Reports for 10 Municipalities (40 reports)	Quarterly Assessment Reports for 10 Municipalities (40 reports)
1.4 Financial analysis of capital expenditure trends and Physical project verification on provincial immovable assets	New indicator	4 Quarterly expenditure outcomes reports produced	4 Quarterly expenditure outcomes report produced	4 Quarterly expenditure outcomes reports produced	4 Quarterly expenditure outcomes reports produced	4 Quarterly expenditure outcomes reports produced	4 Quarterly expenditure outcomes reports produced
	New indicator	5 site visits conducted	5 site visits conducted	5 site visits conducted	5 site visits conducted	5 site visits conducted	5 site visits conducted

6.3.4 Quarterly Targets

Performance indicator	Reporting period	Annual target 2016/17	Quarterly targets			
			1 st	2 nd	3 rd	4 th
1.1 Evaluate the feasibility of potential PPP projects and provide Project Advisory service to register PPP projects	Quarterly	2 PPP Project Identification Reports developed and registered in Project Development	-	2 PPP Project Identification Reports developed	-	-
			-	-	-	2 Projects registered in Project Development
1.2 Facilitate Capacity Building in accordance with the approved provincial IDMS in support of the institutionalisation of Communities of Practice	Quarterly	2 workshops conducted	1	-	1	-
1.3 Conduct assessments to determine maturity levels of Municipalities and Departments to manage immovable Assets and identify remedial steps	Quarterly	Quarterly Assessment Reports for 7 Departments (28 reports)	7 assessment reports	7 assessment reports	7 assessment reports	7 assessment reports

Performance indicator	Reporting period	Annual target 2016/17	Quarterly targets			
			1 st	2 nd	3 rd	4 th
	Quarterly	Quarterly Assessment Reports for 10 Municipalities (40 reports)	10 assessment reports	10 assessment reports	10 assessment reports	10 assessment reports
1.4 Financial analysis of capital expenditure trends and physical project verification on provincial immovable assets	Quarterly	4 Quarterly expenditure outcomes reports produced	1	1	1	1
		5 site visits conducted	1	1	2	1

6.4 Sub-Programme 3.4: Banking and Cash flow Management

6.4.1 Strategic Objectives and MTEF Targets

Strategic Objective	To promote effective and efficient banking services and cash flow management for the provincial revenue fund
Objective statement	Promote effective and efficient banking services and cash flow management for provincial revenue fund by implementing cash management framework and providing technical advice and support.
Baseline	Clean Audit Report on Provincial Revenue Fund Maintaining healthy provincial liquidity
Justification	Provide support to provincial department in terms of banking services and cash flow Management
Links	Goal 2: Management and use of fiscal resources Goal 3: Promote prudent management of assets. Goal 4: Sound Financial Management of Resources

6.4.2 Strategic Objectives Performance Indicator and MTEF Targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Audit outcome for the Provincial Revenue Fund reflecting the effectiveness and efficiency of banking services and cash flow management	Clean Audit Report on the Provincial Revenue Fund	Effective management of Provincial Revenue Fund (PRF)	Unqualified report on the revenue fund for 2012/13	Clean Audit Report on the Provincial Revenue Fund	Clean Audit Report on the Provincial Revenue Fund	Clean Audit Report on the Provincial Revenue Fund	Clean Audit Report on the Provincial Revenue Fund	Clean Audit Report on the Provincial Revenue Fund

6.4.3 Annual Performance Indicators and Targets

Performance Indicator	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
	2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.1 Number of Bank Reconciliations for Exchequer Account	12	12	12	12	12	12	12

Performance Indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.2	Banking services evaluation reports	2 reviewed banking contract and service level (SLA) – banking services evaluation reports.	2	2	2	2	2	2
1.3	Audited Provincial Revenue (PRF) annual financial statements produced.	1	1	1	1	1	1	1
1.4	Number of cash flow reports produced.	6	6	6	6	6	6	6
1.5	Review and maintain cash management framework.	1	1	1	1	1	1	1
1.6	Review and maintain Investment Policy	New Indicator	New Indicator	New Indicator	2	4	4	4

6.4.4 Quarterly Targets

Performance Indicator		Reporting period	Annual target 2016/17	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of Bank Reconciliations for Exchequer Account	Quarterly	12	3	3	3	3
1.2	Banking services evaluation reports	Annually	2	1	1	-	-
1.3	Audited Provincial Revenue (PRF) annual financial statements produced.	Annually	1	-	1	-	-
1.4	Number of cash flow reports produced.	Quarterly	6	1	2	1	2
1.5	Review and maintain cash management framework.	Annually	1	-	-	-	1
1.6	Review and maintain Investment Policy	Quarterly	4	1	1	1	1

6.5 Reconciling performance targets with the Budget and MTEF

6.5.1 Expenditure estimates

Table 5.1 : Summary of payments and estimates by sub-programme: Assets And Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
1. Programme Support	535	1,445	1,341	1,748	1,778	1,526	1,845	1,939	2,051
2. Asset Management	5,746	6,160	5,303	8,899	17,868	17,868	9,526	10,053	10,636
3. Support And Interlinked Financial	11,623	29,652	31,042	22,592	24,675	23,389	18,780	19,811	20,960
4. Public Private Partnership	3,637	4,441	6,061	5,517	5,817	5,617	6,106	6,546	7,019
5. Banking And Cashflow Manage	2,597	2,695	3,380	5,585	4,912	4,188	5,840	6,161	6,593
Total payments and estimates	24,138	44,393	47,127	44,341	55,040	52,778	42,097	44,510	47,260

The table also shows a decrease of 23 per cent in 2016/17 from the adjustment appropriation, 5.7 per cent increase from 2016/17 to 2017/18 and an increase of 6.1 per cent from 2017/18 to 2018/19 financial year. The decrease is as a result of once off funding provided for Biometric Access Control and Biometric Aided Head Count. Included in the baseline are funds earmarked for biometrics system maintenance.

Table 5.2 : Summary of payments and estimates by economic classification: Assets And Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments	23,328	39,150	45,825	43,833	48,019	46,712	41,508	44,007	46,727
Compensation of employees	20,766	25,060	27,598	32,932	35,077	32,890	34,877	37,378	39,931
Goods and services	2,511	14,036	18,215	10,886	13,927	13,807	6,615	6,612	6,778
Interest and rent on land	51	34	12	15	15	15	16	17	18
Transfers and subsidies to:	4	5	33	-	4,789	4,834	-	-	-
Provinces and municipalities	-	-	-	-	4,789	4,789	-	-	-
Departmental agencies and acc	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and intern	-	-	-	-	-	-	-	-	-
Public corporations and private	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	4	5	33	-	-	45	-	-	-
Payments for capital assets	806	5,238	1,218	508	1,232	1,232	589	503	532
Buildings and other fixed struct	-	-	-	-	-	-	-	-	-
Machinery and equipment	806	2,511	983	508	1,232	1,167	589	503	532
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible as	-	2,727	235	-	-	65	-	-	-
Payments for financial assets	-	-	51	-	-	-	-	-	-
Total economic classification	24,138	44,393	47,127	44,341	55,040	52,778	42,097	44,510	47,260

6.5.2 Expenditure estimates

The above table also shows that compensation of employees decreased with 1 per cent in 2016/17 from the adjusted appropriation. as a result of once off funding relating to the municipal support programme, increase with 7.1 per cent from 2016/17 to 2017/18 and with another 6.8 per cent from 2017/18 to 2018/19.

The decrease in goods and services and payments for capital assets is as a result of once off funding provided for Biometric Access Control, Biometric Aided Head Count and municipal support programme.

7. Programme 4: Financial Governance

Programme Purpose

To promote accountability and good governance through substantive reflection of financial activities of the province as well as compliance with financial norms and standards.

7.1 Sub-Programme 4.1: Accounting Services

7.1.1 Strategic Objectives

Strategic Objective	To provide support on accounting practices that will promote financial reporting to a level 3 financial management capability maturity level (FMCM).
Objective statement	To provide ongoing technical support on accounting practice to departments, municipalities and entities.
Baseline	FMCM level 2 – departments FMCM level 2 – municipalities
Justification	There is a need to improve the quality of financial reporting and audit outcomes of departments, municipalities and entities.
Links	To promote sound financial management and good governance within the province.

7.1.2 Strategic Objectives performance indicators & MTEF targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1. Improved financial management capability maturity (FMCM) to level 3 on financial reporting.	FMCM level 3 reporting.	13 Departments, 2 listed public entities, 31 municipalities	Credible financial reporting.	Departments: Average is 2.83 Municipalities: Average is 2.84	FMCM level 3 reporting.	FMCM level 3 reporting.	FMCM level 3 reporting.	FMCM level 3 reporting.

7.1.3 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.1	Number of compliance reports on compliance certificates of departments	48 Quarterly assessments report	12	48 Quarterly assessment reports	48 Quarterly assessment reports	4	4	4
1.2	Number of compliance reports on monitoring tools of municipalities	New indicator	New indicator	55	124	4	4	4
1.3	Number of capacity building programmes implemented	New indicator	New indicator	4 Training sessions	4 workshops	4 Workshops	4 Workshops	4 Workshops
			New indicator	3 CFO session	4 CFO Forums	4 CFO Forums	4 CFO Forums	4 CFO Forums
1.4	Number of reports on audit action plans.	New indicator	New indicator	65	43	4	4	4
1.5	Consolidated annual financial information tabled by 31 October	1	1	1	1	1	1	1
1.6	Number of municipalities supported and monitored on implementation of MSCOA	New indicator	New indicator	New indicator	New indicator	30	30	30
1.7	Number of support intervention implemented to address financial reporting gaps identified during the FMCMM assessment.	New indicator	New indicator	New indicator	New indicator	1	1	1
1.8	Number of progress reports on the Municipal support strategy: Financial reporting.	New indicator	New indicator	New indicator	New indicator	2	2	2

7.1.4 Quarterly Targets

Performance indicator		Reporting period	Annual target 2016/17	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of compliance reports on compliance certificates of departments	Quarterly	4	1	1	1	1
1.2	Number of compliance reports on monitoring tools of municipalities	Quarterly	4	1	1	1	1
1.3	Number of capacity building programmes implemented	Quarterly	4 Workshops	1	1	1	1
			4 CFO Forums	1	1	1	1
1.4	Number of reports on audit action	Quarterly	4	1	1	1	1

Performance indicator		Reporting period	Annual target 2016/17	Quarterly targets			
				1 st	2 nd	3 rd	4 th
	plans.						
1.5	Consolidated annual financial information tabled by 31 October	Annually	1	-	-	1	-
1.6	Number of municipalities supported and monitored on implementation of MSCOA	Quarterly	30	8	8	7	7
1.7	Number of support intervention implemented to address financial reporting gaps identified during the FMCMM assessment.	Annually	1	-	-	-	1
1.8	Number of progress reports on the Municipal support strategy: Financial reporting.	Bi-annual	2	-	1	-	1

7.2 Sub-Programme 4.2: Norms and Standards

7.2.1 Strategic Objectives

Strategic Objective	To monitor, promote and support the implementation of developed norms and standards that will improve financial management capability maturity within the province.
Objective statement	Improvement of financial management capability maturity within the province on institutional arrangements, accountability, transparency and corporate governance areas.
Baseline	FMCMM level 2 – departments FMCMM level 1 – municipalities
Justification	The objective will contribute to tracking progress on implementation norms and standards as well as the improvement of financial management within the province.
Links	To promote sound financial management and good governance within the province.

7.2.2 Strategic Objectives performance indicators & MTEF targets

Strategic Objective: To monitor, promote and support the implementation of developed norms and standards that will improve financial management capability maturity within the province.									
Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets			
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19	
1 Improved financial management capability maturity to level 3 on compliance, institutional arrangements, accountability and transparency within the Province.	FMC level 3 by departments	FMC Level 2 by departments	FMC level 2.82 by departments	FMC level 2.80 by departments	FMC level 3 by departments	FMC level 3 by departments	FMC level 3 by departments	FMC level 3 by departments	FMC level 3 by departments
	FMC level 3 by municipalities	New indicator	FMC level 1 by municipalities	FMC level 1 by municipalities	FMC level 2 by municipalities	FMC level 2 by municipalities	FMC level 3 by municipalities	FMC level 3 by municipalities	FMC level 3 by municipalities

7.2.3 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.1	Consolidated reports on FMCMM assessments facilitated as per project plan.	New indicator	New indicator	New indicator	New indicator	1 for municipality	1 for municipality	1 for municipality
						1 for department	1 for department	1 for department
1.2	Number of compliance reports compiled on institutional arrangements, accountability and transparency to improve alignment with norms and standards.	New indicator	New indicator	7 reports	10	4	4	4
1.3	Number of support intervention implemented to address gaps identified during the FMCMM assessment.	4	3	5	4	2	2	2
1.4	Number of capacity building programmes implemented.	New indicator	New indicator	New indicator	New indicator	5	4	4
1.5	Number of progress reports on the Municipal support strategy: Norms and Standards	New indicator	New indicator	New indicator	New indicator	2	2	2

7.2.4 Quarterly Targets

Performance Indicator		Reporting period	Annual target 2016/17	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Consolidated reports on FMCMM assessments facilitated as per project plan.	Annually	1 for municipality	-	1	-	-
			1 for department	-	-	-	1
1.2	Number of compliance reports compiled on institutional arrangements, accountability and transparency to improve alignment with norms and standards.	Quarterly	4 reports	1	1	1	1
1.3	Number of support intervention implemented to address gaps identified during the FMCMM assessment.	Annually	2	-	-	-	2
1.4	Number of capacity building programmes implemented.	Quarterly	5	1	1	2	1
1.5	Number of progress reports on the Municipal support strategy: Norms and Standards	Bi-Annual	2	-	1	-	1

7.3 Sub-Programme 4.3: Risk Management

7.3.1 Strategic Objectives

Strategic Objective	Monitor, oversee and evaluate implementation of risk management practices within the province
Objective statement	To improve compliance and implementation of risk management practices to risk maturity level 3 .
Baseline	FMCM level 2 – departments Local Government risk survey level 2 – municipalities
Justification	Continuous improvement in compliance regarding risk management in the province.
Links	To promote sound financial management and good governance within the province.

7.3.2 Strategic Objectives and MTEF Targets

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Improved financial management capability maturity to level 3 on risk management practices by departments.	Maintain improved risk management maturity level of 3 for 12 Departments	New indicator	Risk management maturity average level of 2.84 for 12 Departments.	Risk management maturity level of 3+ for 12 Departments	Improved risk management maturity level of 4+ for 12 Departments	Improved risk management maturity level of 3 for 12 Departments	Maintain improved risk management maturity level of 3 for 12 Departments	Maintain improved risk management maturity level of 3 for 12 Departments
2 Improved financial management capability maturity to level 3 on risk management practices by municipalities	Maintain improved risk management maturity levels of 3 for 31 Municipalities	New indicator	Risk management maturity average level of 2.70 for 31 Municipalities	Risk management maturity level of 2+ for 31 Municipalities	Improved risk management maturity level of 3+ for 31 Municipalities	Improved risk management maturity level of 3 for 31 Municipalities	Maintain improved risk management maturity levels of 3 for 31 Municipalities	Maintain improved risk management maturity levels of 3 for 31 Municipalities

7.3.3 Annual Performance Indicators and Targets

Performance Indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.1	Number of support intervention implemented to address gaps identified during the FMCMM assessment.	New indicator	New indicator	New indicator	New indicator	4	4	4
1.2	Risk Management status of the province reported to relevant stakeholders.	New indicator	New indicator	3 RM reports	4 RM reports	4 RM reports	4 RM reports	4 RM reports
				2 consolidated risk registers per cluster	2 consolidated risk registers per cluster	1 consolidated risk register	1 consolidated risk register	1 consolidated risk register
1.3	Number of capacity building programmes implemented within the Province.	New indicator	New indicator	4 RM forums	4	4 RM forums	4 RM forums	4 RM forums
				3 provincial RMC workshops	2 provincial RMC workshops	2 provincial RMC workshops	2 provincial RMC workshops	2 provincial RMC workshops
1.4	Number of progress reports on the Municipal support strategy: Risk Management	New indicator	New indicator	New indicator	New indicator	2	2	2

7.3.4 Quarterly Targets

Performance Indicator		Reporting period	Annual target 2016/17	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of support intervention implemented to address gaps identified during the FMCMM assessment.	Annually	4	1	1	1	1
1.2	Risk Management status of the province reported to relevant stakeholders.	Quarterly	4 RM reports	1	1	1	1
		Annually	1 consolidated risk register	-	-	-	1
1.3	Number of capacity building programmes implemented within the Province	Quarterly	4 RM forums	1	1	1	1
			2 provincial RMC workshops	-	1	-	1

Performance indicator		Reporting period	Annual target 2016/17	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.4	Number of progress reports on the Municipal support strategy: Risk Management	Bi-Annually	2	-	1	-	1

7.4 Reconciling performance targets with the Budget and MTEF

7.4.1 Expenditure estimates

Summary of payments and estimates: Programme 4: Financial Governance

Table 6.1 : Summary of payments and estimates by sub-programme: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
1. Programme Support	1,509	1,729	1,467	1,860	1,860	1,860	1,894	1,970	2,081
2. Accounting Services	14,143	8,752	7,436	8,225	8,225	8,091	8,769	9,206	9,740
3. Norms And Standards	3,818	5,077	5,963	5,788	5,788	5,620	6,335	6,728	7,097
4. Risk Management	3,567	4,815	4,827	5,576	5,664	5,346	6,090	6,391	6,762
Total payments and estimates	23,037	20,373	19,693	21,449	21,537	20,917	23,088	24,295	25,680

The table also shows an increase of 7.2 per cent in 2016/17 from the adjusted appropriation, 5.2 per cent increase from 2016/17 to 2017/18 and 5.7 per cent increase from 2017/18 to 2018/19.

Table 6.2 : Summary of payments and estimates by economic classification: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments	22,731	20,082	19,013	21,232	21,232	20,612	22,812	24,004	25,456
Compensation of employees	10,565	13,391	15,299	16,994	16,844	16,773	19,145	20,442	21,721
Goods and services	12,157	6,661	3,714	4,238	4,388	3,839	3,667	3,562	3,736
Interest and rent on land	9	-	-	-	-	-	-	-	-
Transfers and subsidies to:	3	-	6	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and acc	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and intern	-	-	-	-	-	-	-	-	-
Public corporations and private	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	3	-	6	-	-	-	-	-	-
Payments for capital assets	303	302	587	217	305	305	276	291	224
Buildings and other fixed struct	-	-	-	-	-	-	-	-	-
Machinery and equipment	303	302	587	217	305	305	276	291	224
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible as	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	19	87	-	-	-	-	-	-
Total economic classification	23,037	20,373	19,693	21,449	21,537	20,917	23,088	24,295	25,680

7.4.2 Expenditure trends

The above table shows that compensation of employees increase by 13.6 per cent in 2016/17 from the adjusted appropriation due ICS and implementation of Job Evaluations, 6.7 per cent increase from 2016/17 to 2017/18 and 6.2 per cent increase from 2017/18 to 2018/19.

Goods and services decreased by 16.4 per cent in 2016/17, slightly decreased by 2 per cent from 2016/17 to 2017/18 due to reprioritisation in order to fill critical posts within the programme and 5.8 per cent increase from 2017/18 to 2018/19.

8. Programme 5: Internal Audit

Programme Purpose

- a) To provide internal audit service to the Northern Cape Provincial Departments.
- b) To provide audit committee oversight services to the Northern Cape Provincial Departments.

8.1 Sub – Programme: Programme Support & Audit Committee

8.1.1 Strategic Objectives

Strategic Objective	Provision of shared Audit Committees oversight services to the 12 Northern Cape Provincial Departments over the next 5 years.
Objective statement	The audit committee provides oversight over the financial reporting process, the system of internal control, the audit process, the process for monitoring compliance with laws and regulations and the code of conduct
Baseline	4 Audit Committees rendering oversight over 12 Departments and fully compliant with the Audit Charter and MPAT
Justification	To comply with the PFMA section 38(1)(a)(ii) which requires the existence of audit committees. To improve the effectiveness of risk management, control, and governance processes in the Northern Cape Provincial Government.
Links	Strategic goal 5: Sound governance through internal audit and audit committees

8.1.2 Strategic Performance Indicators and Targets

Strategic performance indicators:	objective	5 year strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
			2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
	Audit Committee								
1.	Convene 260 Audit Committee meetings in adherence to the legislative requirements	260	New indicator	New indicator	54	52	52	52	52

8.1.3 Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.1	Number of Compliance Assessments to the Audit Committee Charter	New indicator	New indicator	New indicator	Assessment of 3 out of 5	1	1	1

8.1.4 Quarterly Targets: Programme Support and Audit Committee

Performance indicator		Reporting period	Annual target 2016/17	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of Compliance Assessments to the Audit Committee Charter	Annually	1	-	-	-	1

8.2 Sub-programme 2 – 5: Education, Health, Sector Department & Public Works

Sub-programmes two to five has the same internal audit objective:

8.2.1 Strategic Objectives

Strategic Objective	Provision of shared internal audit service to the 12 Northern Cape Provincial departments over the next 5 years.
Objective statement	Shared Internal Audit Unit provides an independent assurance and consulting services to help the Northern Cape Provincial Departments accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.
Baseline	General conformance compliance to International Standards for the Professional Practice of Internal Auditing. The Auditor-General did not raise any findings on the internal audit function. Full compliance to MPAT
Justification	To comply with the Treasury Regulation 3.2.2 this requires the existence of internal audit function. To improve the effectiveness of risk management, control, and governance processes in the Northern Cape Provincial Departments.
Links	Strategic goal 5: Sound governance through internal audit and audit committees.

8.2.2 Strategic Objectives Performance Indicators

Strategic objective performance indicators:	5 year Strategic Plan Target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
Execution of the approved annual audit plans.	1000	40 Audit Reports	124 reports	200 Audit Reports	100% (200) of audit reports as per approved audit plans	200	200	200

8.3 Sub-programme: Education Cluster

Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.1	Number of risk based plans approved by AC	3	3	3	3	3	3	3
1.2	Number of audit reports issued	88%	31%	118%	100% (50) of audit reports as per 3 approved departmental audit plans	50	50	50
1.3	Number of assessments done by departments (1 per quarter for each of the 3 departments)	New indicator	New indicator	New indicator	New indicator	12	12	12
1.4	Number of assessments done by the audit committee (1 per year)	New indicator	New indicator	New indicator	New indicator	1	1	1
1.5	Number of internal quality reviews conducted (1 per quarter)	New indicator	New indicator	New indicator	New indicator	4	4	4

8.3.1 Quarterly Targets: Education Cluster

Performance indicator		Reporting period	Annual target 2016/17	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of risk based plans approved by AC	Annually	3	-	-	-	3
1.2	Number of audit reports issued	Quarterly	50	6	12	21	11
1.3	Number of assessments done by departments (1 per quarter for each of the 3 departments)	Quarterly	12	3	3	3	3
1.4	Number of assessments done by the audit committee (1 per year)	Annually	1	-	-	-	1
1.5	Number of internal quality reviews conducted (1 per quarter)	Quarterly	4	1	1	1	1

8.4 Sub-programme: Health Cluster

Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.1	Number of risk based plans approved by AC	3	3	3	3	3	3	3
1.2	Number of audit reports issued	88%	30%	106%	100% (50) of audit reports as per 3 approved departmental audit plans	50	50	50
1.3	Number of assessments done by departments (1 per quarter for each of the 3 departments)	New indicator	New indicator	New indicator	New indicator	12	12	12
1.4	Number of assessments done by the audit committee (1 per year)	New indicator	New indicator	New indicator	New indicator	1	1	1
1.5	Number of internal quality reviews conducted (1 per quarter)	New indicator	New indicator	New indicator	New indicator	4	4	4

8.4.1 Quarterly Targets: Health Cluster

Performance indicator		Reporting period	Annual target 2016/17	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of risk based plans approved by AC	Annually	3	-	-	-	3
1.2	Number of audit reports issued	Quarterly	50	9	15	14	12
1.3	Number of assessments done by departments (1 per quarter for each of the 3 departments)	Quarterly	12	3	3	3	3
1.4	Number of assessments done by the audit committee (1 per year)	Annually	1	-	-	-	1
1.5	Number of internal quality reviews conducted (1 per quarter)	Quarterly	4	1	1	1	1

8.5 Sub-programme: Agriculture Cluster

Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.1	Number of risk based plans approved by AC	3	3	3	3	3	3	3
1.2	Number of audit reports issued	New indicator	34%	102%	100%(50) of audit reports as per 3 approved departmental audit plans	50	50	50
1.3	Number of assessments done by departments (1 per quarter for each of the 3 departments)	New indicator	New indicator	New indicator	New indicator	12	12	12
1.4	Number of assessments done by the audit committee (1 per year)	New indicator	New indicator	New indicator	New indicator	1	1	1
1.5	Number of internal quality reviews conducted (1 per quarter)	New indicator	New indicator	New indicator	New indicator	4	4	4

8.5.1 Quarterly Targets: Agriculture Cluster

Performance indicator		Reporting period	Annual target 2016/17	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of risk based plans approved by AC	Annually	3	-	-	-	3
1.2	Number of audit reports issued	Quarterly	50	13	12	15	10
1.3	Number of assessments done by departments (1 per quarter for each of the 3 departments)	Quarterly	12	3	3	3	3
1.4	Number of assessments done by the audit committee (1 per year)	Annually	1	-	-	-	1
1.5	Number of internal quality reviews conducted (1 per quarter)	Quarterly	4	1	1	1	1

8.6 Sub-programme: Public Works Cluster

Annual Performance Indicators and Targets

Performance indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.1	Number of risk based plans approved by AC	3	3	4	3	3	3	3
1.2	Number of audit reports issued	New indicator	29%	97%	100% (50) of audit reports as per 3 approved departmental audit plans	50	50	50
1.3	Number of assessments done by departments (1 per quarter for each of the 3 departments)	New indicator	New indicator	New indicator	New indicator	12	12	12
1.4	Number of assessments done by the audit committee (1 per year)	New indicator	New indicator	New indicator	New indicator	1	1	1

Performance indicator		Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1.5	Number of internal quality reviews conducted (1 per quarter)	PC	PC	GC	PC	1	1	1

8.6.1 Quarterly Targets: Public Works Cluster

Performance indicator		Reporting period	Annual target 2016/17	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Number of risk based plans approved by AC	Annually	3	-	-	-	3
1.2	Number of audit reports issued	Quarterly	50	10	13	14	13
1.3	Number of assessments done by departments (1 per quarter for each of the 3 departments)	Quarterly	12	3	3	3	3
1.4	Number of assessments done by the audit committee (1 per year)	Annually	1	-	-	-	1
1.5	Number of internal quality reviews conducted (1 per quarter)	Quarterly	4	1	1	1	1

8.7 Reconciling performance targets with the Budget and MTEF

8.7.1 Expenditure estimates

The programme increases by 13.9 per cent in 2016/17 from the adjusted appropriation due an increase in personnel. An increase of 6.9 per cent from 2016/17 to 2017/18 and by 5.7 per cent from 2017/18 to 2018/19 financial year.

Table 7.1 : Summary of payments and estimates by sub-programme: Provincial Internal Audit

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
1. Programme Support	1,029	1,826	3,650	3,634	4,584	4,449	4,977	5,306	5,614
2. Internal Audit (Education)	3,494	3,601	4,543	5,830	5,830	5,676	6,395	6,841	7,238
3. Internal Audit (Health)	4,012	4,834	4,746	5,582	5,892	5,892	6,508	6,964	7,368
4. Internal Audit (Sector Departmen	4,174	2,099	4,181	5,387	4,887	5,078	6,261	6,696	7,084
5. Internal Audit(Dpw)	-	2,612	5,009	5,406	5,526	5,626	8,311	6,752	7,130
Total payments and estimates	12,709	14,972	22,029	25,819	26,719	26,719	30,452	32,559	34,433

The programme increases by 13.9 per cent in 2016/17 from the adjusted appropriation due an increase in personnel. An increase of 6.9 per cent from 2016/17 to 2017/18 and by 5.7 per cent from 2017/18 to 2018/19 financial year.

Table 7.2 : Summary of payments and estimates by economic classification: Provincial Internal Audit

R thousand	Outcome			Main appropriation	Adjusted appropriation 2015/16	Revised estimate	Medium-term estimates		
	2012/13	2013/14	2014/15				2016/17	2017/18	2018/19
Current payments	11,890	14,325	20,999	25,214	26,484	26,484	30,253	32,349	34,211
Compensation of employees	8,084	11,434	16,470	23,170	23,970	23,927	27,219	29,144	30,820
Goods and services	3,843	2,891	4,520	2,044	2,494	2,537	3,034	3,205	3,391
Interest and rent on land	3	-	-	-	-	-	-	-	-
Transfers and subsidies to:	4	30	43	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and acc	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and Intern	-	-	-	-	-	-	-	-	-
Public corporations and private	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	4	30	43	-	-	-	-	-	-
Payments for capital assets	775	617	996	605	255	255	199	210	222
Buildings and other fixed struct	-	-	-	-	-	-	-	-	-
Machinery and equipment	462	585	996	605	235	235	199	210	222
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible as	313	32	-	-	20	20	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	12,709	14,972	22,029	25,819	26,719	26,719	30,452	32,559	34,433

8.7.2 Expenditure trends

The above table shows an increase of 13.5 per cent in 2016/17 from the adjustment appropriation due to increase in personnel, 7 per cent increase from 2016/17 to 2017/18 and 5.7 per cent increase from 2017/18 to 2018/19.

Goods and services increase by 21 per cent in 2016/17 from the adjusted appropriation, 5.6 per cent from 2016/17 to 2017/18 and 5.8 from 2017/18 to 2018/19.

PART C: LINKS TO OTHER PLANS

9. Links to the long-term infrastructure and other capital plans

This section is not applicable to the Provincial Treasury, as its functional responsibilities do not relate to the capital investment.

10. Conditional grants

Not applicable

11. Public entities

Not applicable

12. Public-private partnerships

The Provincial Treasury is responsible to provide the technical support to the Provincial Departments and Municipalities with regards to implementation and creation of Public Private Partnership.

ANNEXURE A: AMENDMENTS TO THE STRATEGIC PLAN 2015 - 2019

The following strategic objective indicators were amended in order to fulfil the requirements of the Performance Information Framework, include five-year targets and to adequately align reporting processes.

1. Administration

1.1 Management Services

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Achievement of all Provincial Treasury's performance targets indicated in the APP	Achievement of all Provincial Treasury's performance targets indicated in the APP	New indicator	100% achievement of Provincial Treasury's targets indicated in the APP	89% achievement of Provincial Treasury targets as indicated in the APP	Achievement of all Provincial Treasury's targets indicated in the APP	Achievement of all Provincial Treasury's targets indicated in the APP	Achievement of all Provincial Treasury's targets indicated in the APP	Achievement of all Provincial Treasury's targets indicated in the APP

1.2 Corporate Services

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Compliance to all HRM and corporate support services regulations and prescripts	No matters of emphasis reported in the audit report.	70% compliance to HRM regulations and prescripts	100% compliance to HRM regulations and prescripts	99% compliance to HRM regulations and prescripts	No matters of emphasis reported in the audit report.	No matters of emphasis reported in the audit report.	No matters of emphasis reported in the audit report.	No matters of emphasis reported in the audit report.

1.3 Financial Management

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Implementation of sound financial management within the department evidenced by annual clean audit outcomes	Clean Audit Report	Unqualified audit report	Clean Audit Report	Unqualified audit report	1 Clean Audit Report	1 Clean Audit Report	1 Clean Audit Report	1 Clean Audit Report

2. Sustainable Resource Management

2.1 Economic Analysis

Strategic Objective performance Indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Provincial economic & social research and analysis published	Annual Provincial Socio-economic review and outlook tabled	Provincial and District Socio-economic review produced	Provincial, District and Local Socio-economic review document produced	Provincial, District and Local Socio-economic review document produced	Annual Provincial Socio-economic review and outlook tabled	Annual Provincial Socio-economic review and outlook tabled	Annual Provincial Socio-economic review and outlook tabled	Annual Provincial Socio-economic review and outlook tabled

2.2 Fiscal Policy

Strategic Objective performance Indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Monitoring Report on Provincial and Municipal revenue generation	2 Monitoring reports on provincial and municipal revenue generation	New indicator	New indicator	New Indicator	2 Monitoring reports on provincial and municipal revenue generation	2 Monitoring reports on provincial and municipal revenue generation	2 Monitoring reports on provincial and municipal revenue generation	2 Monitoring reports on provincial and municipal revenue generation

2.3 Budget Management

Strategic Objective performance Indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Promote effective optimal financial resource allocation	Two provincial fiscal frameworks produced.	Timeous and credible provincial budget relevant to government priorities	Credible budget in line with government priorities tabled	Timeous and credible provincial budget relevant to government priorities	Annual provincial budgets tabled	Two provincial fiscal frameworks produced.	Two provincial frameworks produced.	Two provincial frameworks produced.

2.4 Municipal Finance

Strategic Objective performance Indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Municipalities supported to promote sustainable budgets of the municipalities	31 municipalities assisted in achieving sustainable budget	Municipal budgets evaluated for compliance with regulated format	31 Municipalities	31 municipalities assisted in achieving sustainable budget	31 municipalities assisted in achieving sustainable budget	31 municipalities assisted in achieving sustainable budget	31 municipalities assisted in achieving sustainable budget	31 municipalities assisted in achieving sustainable budget

3. Assets and Liabilities

3.1 Asset Management

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Level of financial maturity capability on Asset and Supply Chain Management	Financial Capability to level 3 for: 12 Depts.	New indicator	New indicator	Depts: 2.87	Financial Capability to level 3 for: 12 Depts.	Financial Capability to level 3 for: 12 Depts.	Financial Capability to level 3 for: 12 Depts.	Financial Capability to level 3 for: 12 Depts.
	Financial Capability to level 3 for: 31 municipality	New indicator	New indicator	New indicator	Financial Capability to level 2 for: 31 municipality	Financial Capability to level 2 for: 31 municipality	Financial Capability to level 2 for: 31 municipality	Financial Capability to level 3 for: 31 municipality

3.2 Supporting and Interlinked Financial Systems

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Monitoring Reports on utilisation and compliance of transversal and support sub-systems	4 consolidated reports	New indicator	New indicator	New indicator	New indicator	4 Consolidated Reports	4 Consolidated Reports	4 Consolidated Reports

3.3 Immovable Asset Management

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Review the NCIDMS in strengthening the management of the Province's immovable assets through the utilisation of best practice	13 Departments compliant with the Infrastructure Delivery Management Framework (IDMS)	New indicator -	Infrastructure Delivery Management System (IDMS) is currently functional	Developed NC Infrastructure Delivery Management Framework (IDMS)	7 Infrastructure Departments compliant with IDMS 10 Municipalities Reviewed	NCIDMS to be reviewed to support Municipal Infrastructure delivery framework developed	NCIDMS reviewed and institutionalised in all Provincial Entities	NCIDMS reviewed and institutionalised in Provincial Entities

methodology						and Municipal Infrastructu re Framework Developed			
-------------	--	--	--	--	--	--	--	--	--

3.4 Banking Services

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Audit outcome for the Provincial Revenue Fund reflecting the effectiveness and efficiency of banking services and cash flow management	Clean Audit Report on the Provincial Revenue Fund	Effective management of Provincial Revenue Fund (PRF)	Unqualified Report on the revenue fund for 2012/13	Clean Audit Report on the Provincial Revenue Fund	Clean Audit Report on the Provincial Revenue Fund	Clean Audit Report on the Provincial Revenue Fund	Clean Audit Report on the Provincial Revenue Fund	Clean Audit Report on the Provincial Revenue Fund

4. Financial Governance

4.1 Accounting Services

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Improved financial management capability maturity (FCM) to level 3 on financial reporting	FCM level 3 reporting	13 Departments listed public entities, 31 municipalities	Credible financial reporting.	Departments Average is 2.83 Municipalities: Average is 2.84	FCM level 3 reporting	FCM level 3 reporting	FCM level 3 reporting	FCM level 3 reporting

4.2 Norms and Standards

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Improved financial management capability maturity to level 3 on compliance, institutional arrangements, accountability and transparency within the Province.	FMC level 3 by departments	FMC Level 2 by departments	FMC level 2.82 by departments	FMC level 2.80 by departments	FMC level 3 by departments	FMC level 3 by departments	FMC level 3 by departments	FMC level 3 by departments
	FMC level 3 by municipalities	New indicator	FMC level 1 by municipalities	FMC level 1 by municipalities	FMC level 2 by municipalities	FMC level 2 by municipalities	FMC level 3 by municipalities	FMC level 3 by municipalities

4.3 Risk Management

Strategic Objective performance indicators:	5 year Strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Improved financial management capability maturity to level 3 on risk management practices by departments.	Maintain improved risk management maturity level of 3 for 12 Departments	New indicator	Risk management maturity average level of 2.84 for 12 Departments	Risk management maturity level of 3+ for 12 Departments.	Improved risk management maturity level of 4+ for 12 Departments	Improved risk management maturity level of 3 for 12 Departments.	Maintain improved risk management maturity level of 3 for 12 Departments	Maintain improved risk management maturity level of 3 for 12 Departments
2 Improved financial management capability maturity to level 3 on risk management practices by municipalities.	Maintain improved risk management maturity levels of 3 for 31 Municipalities	New indicator	Risk management maturity average level of 2.70 for 31 Municipalities	Risk management maturity level of 2+ for 31 Municipalities	Improved risk management maturity level of 3+ for 31 Municipalities	Improved risk management maturity level of 3 for 31 Municipalities	Maintain improved risk management maturity levels of 3 for 31 Municipalities	Maintain improved risk management maturity levels of 3 for 31 Municipalities

5. Internal Audit

Strategic Objective	Provision of shared Audit Committees oversight services to the 12 Northern Cape Provincial Departments over the next 5 years.
Objective statement	The audit committee provides oversight over the financial reporting process, the system of internal control, the audit process, the process for monitoring compliance with laws and regulations and the code of conduct
Baseline	4 Audit Committees rendering oversight over 12 Departments and fully compliant with the Audit Charter and MPAT
Justification	To comply with the PFMA section 38(1)(a)(ii) which requires the existence of audit committees. To improve the effectiveness of risk management, control, and governance processes in the Northern Cape Provincial Government.
Links	Strategic goal 5: Sound governance through internal audit and audit committees

5.1 Audit Committee

Strategic objective performance indicators:	5 year strategic plan target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Convene 260 Audit Committee meetings in adherence to the legislative requirements	260	New indicator	New indicator	54	52	52	52	52

5.2 Internal Audit

Strategic Objective	Provision of shared internal audit service to the 12 Northern Cape Provincial departments over the next 5 years.
Objective statement	Shared Internal Audit Unit provides an independent assurance and consulting services to help the Northern Cape Provincial Departments accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.
Baseline	General conformance compliance to International Standards for the Professional Practice of Internal Auditing. The Auditor-General did not raise any findings on the internal audit function. Full compliance to MPAT
Justification	To comply with the Treasury Regulation 3.2.2 this requires the existence of internal audit function. To improve the effectiveness of risk management, control, and governance processes in the Northern Cape Provincial Departments.
Links	Strategic goal 5: Sound governance through internal audit and audit committees.

Strategic objective performance indicators:	5 year Strategic Plan Target	Audited/Actual performance			Estimated performance 2015/16	Medium-term targets		
		2012/13	2013/14	2014/15		2016/17	2017/18	2018/19
1 Execution of the approved annual audit plans.	1000	40 Audit Reports	124 reports	200 Audit Reports	100% (200) of audit reports as per approved audit plans	200	200	200

TECHNICAL INDICATORS ON STRATEGIC OBJECTIVE INDICATORS: ANNEXURE E.1

1. Administration

1.2 Sub-Programme : Management Services

Strategic objective performance indicator	Achievement of all Provincial Treasury's performance targets indicated in the APP
Short definition	Strategic leadership will ensure effective and efficient administration and performance of the department
Purpose/Importance	Effective and efficient administration and performance of the department is reflected in the achievement of its set objectives
Source/Collection of data	Annual Report
Method of calculation	Simple Count(No. of targets achieved/No. of targets planned)
Data limitations	None
Type of indicator	Outcome
Calculation type	Non – Cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	100% Achievement of all set performance targets
Indicator responsibility	Head of Department

1.3 Sub-Programme : Corporate Services

Strategic objective performance indicator	Compliance to all HRM and corporate support services regulations and prescripts
Short definition	Rendering effective and timeous human resource management and corporate support services to all programmes
Purpose/Importance	In order for the department to fulfil its legislative mandate, it requires the necessary staff compliment through proper and on time recruitment, wellness programme, labour peace, capacitated employees, performance management, security, IT and well- structured communication systems
Source/Collection of data	Annual Report and Audit Report
Method of calculation	Simple Count(Audit opinion)
Data limitations	None
Type of indicator	Outcome
Calculation type	Non – Cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	No matters of emphasis on HRM and Corporate Supports matters

Indicator responsibility	SNR: Man Corporate Services
---------------------------------	-----------------------------

1.4 Sub-Programme : Financial Management

Strategic objective performance indicator	Implementation of sound financial management within department evidenced by annual clean audit outcomes
Short definition	Implementation of sound financial management, through policies and procedures and continuous monitoring of systems and internal controls within department
Purpose/Importance	Sound financial management within the department reflects accountability and effective management as required by the Public Financial Management Act.
Source/Collection of data	Annual Report and Audit Report
Method of calculation	Simple Count(Audit Opinion)
Data limitations	None
Type of indicator	Outcome
Calculation type	Non – Cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Clean Audit Outcome
Indicator responsibility	Chief Financial Officer

2. Sustainable Resource Management

2.1. Sub-Programme : Economic Analysis

Strategic objective performance indicator	Provincial economic & social research and analysis published
Short definition	Provision of provincial economic and social research and analysis that informs provincial fiscal policy development.
Purpose/Importance	To conduct socio-economic research and analysis to inform budget allocations.
Source/Collection of data	Global Insight, Statistics South Africa, International Monetary Fund, World Bank and some departmental and municipalities information.
Method of calculation	Simple Count
Data limitations	Non-submission of information from department and municipalities.
Type of Indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Timeous tabling of the Provincial Socio Economic Review
Indicator responsibility	Senior Manager: Economic Analysis

2.2 Sub-Programme : Fiscal Policy

Strategic objective performance indicator	Monitoring Report on Provincial and Municipal Revenue Generation
Short definition	To monitor the optimisation and efficiency of provincial and municipal revenue collection.
Purpose/Importance	Limited and constrained fiscal resources requires provincial departments and municipalities to ensure the optimisation and efficient collection of all potential revenue sources. Thus it is essential to monitor progress on strategies developed and implemented.
Source/Collection of data	Revenue related information submitted by departments and municipalities. Socio – Economic Review and local government database
Method of calculation	Simple Count
Data limitations	Non-submission of information by departments and municipalities.
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Two monitoring reports
Indicator responsibility	Senior Manager: Fiscal Policy

2.3 Sub-Programme : Budget Management

Strategic objective performance Indicator	Promote effective optimal financial resource allocation
Short definition	Promotion of equitable financial resource allocation, monitoring and reporting on budget outcomes.
Purpose/Importance	Improve the sustainability and credibility of provincial budgets, the monitoring of implementation to enhance expenditure efficiency, financial prudence and fiscal discipline in order to maximise the capacity of provincial departments to deliver services
Source/Collection of data	National Treasury allocation data; Datafile-IYM reports and budget guideline, databases from provincial departments and PMTEC submissions
Method of calculation	Simple count.
Data limitations	Limitation to access to certain information with respect to the underlying formula driving the fiscal framework.
Type of Indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Two provincial fiscal frameworks produced

Indicator responsibility	SM: Budget Management
---------------------------------	-----------------------

2.4 Sub-Programme : Municipal Finance

Strategic objective performance indicator	Municipalities supported to promote sustainable budgets of the municipalities
Short Definition	To promote the development of responsive municipal budgets that contributes to the improvement of service delivery to communities.
Purpose / Importance	Municipal budgets are meant to play key role as policy instruments to address social and economic challenges. The achievements of socio-economic imperatives need to be supported with appropriate policy and budgetary allocations. Budgets that address selected socio economic outcomes as set out in government priorities are important to realise effective resource allocation.
Source/ Collection of data	Municipalities' budgets, IDP, SDBIP, Financial Statements and Section 71& 72 Reports
Method of calculation	Simple Count(31 Municipalities)
Data limitations	None
Type of indicator	Outcome
Calculation type	Non-cumulative
Reporting cycle	Annual
New Indicator	No
Desired performance	Extensive support provided to municipalities to ensure sustainable budgets of municipalities
Indicator responsibility	Senior Manager: Municipal Finance

3. Assets and Liabilities

3.1 Sub-Programme : Asset Management

Strategic objective performance indicator	Level financial maturity capability on Asset and supply chain management
Short Definition	To provide effective support to ensure sound asset and supply chain management(scm) practices within the province
Purpose / importance	Promote optimal utilization of supply chain management and asset management policies and best practice for provincial departments and municipalities to for service delivery purposes
Source / Collection of data	Results of the Financial Management Capability Maturity assessment on supply chain management
Method of calculation	Simple count - FMCM score on SCM reporting.
Data limitations	Credibility of answers provided in the survey.
Type of indicator	Outcome

Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Maturity level 3 and above on financial reporting.
Indicator responsibility	Senior Manager: Assets Management

3.2 Sub-Programme : Supporting and Interlinked Financial Systems

Strategic objective performance indicator	Monitoring reports on utilisation and compliance of transversal and support sub-systems
Short Definition	Provide oversight and management of interlinked financial systems by promoting effective utilisation of transversal systems to enhance credibility of financial information within the provincial administration
Purpose / importance	The sub-programme should ensure that technical and functional support on interlinked financial systems is provided, including the rollout of LOGIS to all provincial departments to ensure credible reporting and continuity of service delivery
Source / Collection of data	The information is recorded in a call register that is kept per person
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Quarterly reports on utilisation of sub-systems
Indicator responsibility	Senior Manager: SIFS

3.3 Sub-Programme : Immovable Asset Management

Strategic objective performance indicator	Review the NCIDMS in strengthening the management of the Province's immovable assets through the utilisation of best practice methodology
Short Definition	To promote and facilitate the strengthening of immovable asset management within provincial and local government through the utilisation of best practice methodology.
Purpose / importance	The NCIDMS is essential in strengthening the governance structures between provincial and local government and create a framework for infrastructure delivery within the Province
Source / Collection of data	Data will be sourced from the Provincial Departments and Municipalities through their Strategic Plans, APP and IDP's as well as SDF. Stakeholders engagement forums(attendance registers and minutes of meetings)
Method of calculation	Simple count
Data limitations	Data limitation might be to the availability of the respective plans and the inclusion of data that would warrant a PPP
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Reviewed NCIDMS
Indicator responsibility	Senior Manager Public Private Partnership

3.4 Sub-Programme : Banking Services and Cash Flow Management

Strategic objective performance indicator	Audit outcome for the Provincial Revenue Fund reflecting the effectiveness and efficiency of banking services and cash flow management
Short Definition	Promote effective and efficient banking services and cash flow management for provincial revenue fund by implementing cash management framework and providing technical advice and support.
Purpose / importance	Provide support to provincial department in terms of banking services and cash flow Management
Source / Collection of data	Annual Report and Audit Report
Method of calculation	Simple Count(audit opinion)
Data limitations	None
Type of indicator	Outcome
Calculation type	Non – Cumulative

Reporting cycle	Annual
New indicator	No
Desired performance	Clean Audit
Indicator responsibility	Senior Manager: Banking Services and Cashflow

4. FINANCIAL GOVERNANCE

4.1 Sub-Programme : Accounting Services

Strategic objective performance indicator	Improved financial management capability maturity (FMCM) to level 3 on financial reporting.
Short definition	Accounting practises that promotes levels 3 capability maturity.
Purpose/Importance	Financial reporting is an integral element of transparency and accountability, which are the requirement for good governance.
Source/Collection of data	Results of the Financial Management Capability Maturity assessment on financial reporting.
Method of calculation	Simple count - Maturity score on financial reporting.
Data limitations	Credibility of answers provided in the survey.
Type of indicator	Outcome
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Maturity level 3 and above on financial reporting.
Indicator responsibility	Senior Manager: Accounting Services

4.2 Sub-Programme : Norms and Standards

Strategic objective performance indicator	Improved financial management capability maturity to level 3 on compliance, institutional arrangements, accountability and transparency by departments and municipalities.
Short definition	Financial norms and standards that will improve financial management capability maturity.
Purpose/Importance	Improved capability maturity on institutional arrangements, accountability and transparency that will result in full compliance.
Source/Collection of data	Results of the Financial Management Capability Maturity assessment
Method of calculation	Simple count based on maturity score on institutional arrangements, accountability, transparency and corporate governance.
Data limitations	Credibility of answers provided in the survey.
Type of indicator	Outcome

Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Maturity level 3 and above
Indicator responsibility	Senior Manager: Norms and Standards

4.3 Sub-Programme : Risk Management

Strategic objective performance indicator	Improved financial management capability maturity to level 3 on risk management practices by departments and municipalities.
Short definition	Monitor, oversee and evaluate implementation of risk management practices
Purpose/Importance	To promote good governance principles (risk management chapter) in the province.
Source/Collection of data	Results of the Financial Management Capability Maturity assessment (Risk Management)
Method of calculation	Simple count based on maturity score on risk management.
Data limitations	Credibility of answers provided in the survey.
Type of Indicator	Qualitative
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Maturity level 3 and above on risk management
Indicator responsibility	Senior Manager: Risk Management

5. INTERNAL AUDIT

5.1 Sub-Programme : Audit Committee

Strategic objective performance indicator	Convene 260 Audit Committee meetings in adherence to the legislative requirements
Short definitions	The audit committee provides oversight over the financial reporting process, the system of internal control, the audit process for monitoring compliance with laws and regulation and the code of conduct
Purpose/Importance	Compliance to the Audit Committee Charter
Source/collection of data	Minutes of Audit Committee meetings
Method of calculation	Number of Audit Committee meetings held
Data limitation	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly

New indicator	Yes
Desired performance	52 meetings
Indicator responsibility	SMs

5.2 Sub-Programme : Internal Audit

Strategic objective performance indicator	Execution of the approved annual audit plans
Short definitions	Number of audits completed vs. number of risk based audits identified/approved plan.
Purpose/Importance	To render assurance and consulting services, as the main mandate of internal audit, assignments should be completed as planned in the annual audit plan.
Source/collection of data	Signed audit reports collected quarterly from the SM in charge of the cluster.
Method of calculation	Number of signed audit reports issued vs. number of risk based audits in the approved audit plans of departments.
Data limitation	Delays in departments finalising the reports
Type of Indicator	Outputs
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No change from the previous year
Desired performance	Actual performance that is higher than targeted performance is desirable.
Indicator responsibility	SMs

TECHNICAL INDICATORS ON PERFORMANCE INDICATORS: ANNEXURE E.2

1. ADMINISTRATION

1.1 Sub-Programme : Management Services

1.1 Indicator title	Reports on the province's financial performance
Short definition	Consolidated provincial report dealing with financial performance
Purpose/Importance	In order to inform effective decision making for the province it is essential that the Executive Authority is provided with relevant and accurate information regarding the financial performance of provincial departments
Source/Collection of data	Monitoring mechanisms/tools and reports from different directorates
Method of calculation	Simple Count
Data limitations	Lack of monitoring mechanisms/tools and incorrect information supplied
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	Four Reports
Desired performance	Timeous submission of accurate and complete information
Indicator responsibility	Head of Department

1.2 Indicator title	Number of risk register review sessions completed
Short definition	Annual assessment of departmental strategic and operational risk register
Purpose/Importance	In order to ensure effective functioning of risk management, it is essential that the Chief Risk Officer conduct annual risk register review sessions to identify and assess risks that might prevent the achievement of set objectives
Source/Collection of data	Previous audit reports; Interviews
Method of calculation	Simple Count
Data limitations	Late or Non-submission of information
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	Complete strategic and operational risk register
Indicator responsibility	Chief Risk Officer

1.3 Indicator title	Number of progress reports and action plans issued
Short definition	Quarterly reporting on the action and implementation plan
Purpose/Importance	In order to ensure optimal functioning of the it is essential that the Head of Department conduct annual risk assessment to identify risk that might prevent achievement of set objectives
Source/Collection of data	Risk register; Implementation plan
Method of calculation	Simple Count
Data limitations	Incomplete risk register; Late or Non-submission of information
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	Implementation of action plan
Indicator responsibility	Chief Risk Officer

1.2 Sub Programme : Corporate Services

1.1 Indicator title	Number of HRM compliance reports submitted timeously
Short definition	An authoritative framework for managing employee performance, which includes performance planning and agreement; performance monitoring, review and control; performance appraisal and moderating; and managing the outcomes of appraisal.
Purpose/Importance	The purpose of this indicator is to optimise employee's output in terms of quality and quantity, thereby improving the Department's overall performance and service delivery.
Source/Collection of data	EPMD, HRD and EHW documents which are completed by the officials on a quarterly basis.
Method of calculation	Simple Count
Data limitations	Non-submission of documents,
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly basis
New indicator	No
Desired performance	Quarterly and Bi-annual Reports on PMDS, HRD and EHW
Indicator responsibility	Senior Manager: HRM

1.2 Indicator title	Number of HRM plans
Short definition	To maximise the potential of the officials of the department, through the identification of gaps, and the demand and supply of skills.
Purpose/Importance	To address the skills gaps and demand with regards to gender, race and disability within the department.
Source/Collection of data	From the department's strategic plan, workplace skills plan, equity plan and HR plan
Method of calculation	Simple count
Data limitations	Non-adherence to DPSA directives
Type of indicator	Outputs
Calculation type	Non-cumulative
Reporting cycle	Bi-annually
New indicator	No
Desired performance	Timely submission of HR plans
Indicator responsibility	Senior Manager: HRM

1.3 Indicator title	Number of EE reports
Short definition	To maximise the potential of the officials of the department, through the identification of gaps, and the demand and supply of skills.
Purpose/Importance	To address the skills gaps and demand with regards to gender, race and disability within the department.
Source/Collection of data	From the department's strategic plan, workplace skills plan, equity plan and HR plan
Method of calculation	Simple count
Data limitations	Non-adherence to DPSA directives
Type of indicator	Outputs
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	New indicator
Desired performance	Timeous submission of EE reports
Indicator responsibility	Senior Manager: HRM

1.4 Indicator title	Compliance with the corporate governance of ICT framework (GCICT)
Short definition	The indicator shows compliance of ICT policies and procedures with the frameworks prescribed by DPSA OTP and AG directives.
Purpose/Importance	All departments need to implement the principles of CGICT in ICT department over a period of three years and the indicator shows percentage of compliance over the period.
Source/Collection of data	Policies and procedures and ICT framework
Method of calculation	Compliance to the stages of implementation according to the framework.
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New Indicator	No
Desired performance	Full compliance with the ICT framework
Indicator responsibility	Senior Manager: Corporate Support

1.5 indicator title	Number of Facilities Management Reports
Short definition	To ensure adequate management of departmental facilities
Purpose/Importance	Ensure optimal utilisation of departmental facilities
Source/Collection of data	Facilities checklist and end-user enquiries
Method of calculation	Simple count
Data limitations	None
Type of indicator	Outputs
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	Four Reports
Indicator responsibility	Senior Manager: Corporate Support

1.6 Indicator title	Number security management reports
Short definition	To ensure that all security risks are identified and monitoring to limit the expose to the department
Purpose/Importance	Reduce security risks of the department.
Source/Collection of data	Security monthly reports and assessment reports
Method of calculation	Simple count
Data limitations	None
Type of indicator	Outputs
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Quarterly reports
Indicator responsibility	Senior Manager: HRM

1.7 Indicator title	Percentage of misconduct cases received and finalised internally within 90 days
Short definition	Misconduct cases managed in the department
Purpose/Importance	Maintain speedy and prompt handling of cases in the department
Source/Collection of data	Grievance and disciplinary cases reported
Method of calculation	Number of cases completed against number of cases received.
Data limitations	Cases initiated or lodged with other supervisors and managers and not forwarded to our unit for administrative processing
Type of indicator	Output, cases that are finalised within the prescribed timeframes
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	100 percent of cases finalised within 90 days
Indicator responsibility	Senior Manager: Corporate Support Services

1.3 Sub-Programme

: Financial Management

1.1 Indicator title	Number of APPs and Estimate of Provincial Expenditure submitted timeously
Short definition	Annual Performance Plan and Estimate of Provincial Expenditure (Budget) submitted
Purpose/Importance	Each Department should table an annual performance plan which is outlines key deliverables over the MTEF and it is essential that it is aligned to a 3 year budget
Source/Collection of data	APP submitted by programmes and budget tools
Method of calculation	Simple Count
Data limitations	Incorrect information that is not aligned correctly
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Timeous submission of accurate and aligned information
Indicator responsibility	Chief Financial Officer

1.2 indicator title	Number of compliant annual reports submitted timeously
Short definition	Annual Report submitted
Purpose/Importance	The Annual Report reflects on the performance and financial status of the Department in the previous year. The annual Report includes the Audit Committee and Auditor General Reports which provide level of assurance on the information presented by management of the Department.
Source/Collection of data	Submission from programmes in relation to performance information, HR statistics, audit committee and risk management reports.
Method of calculation	Simple Count
Data limitations	Completeness of information
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Timeous submission of accurate and complete information
Indicator responsibility	Senior Manager: Financial Management

1.3 Indicator title	Number of compliant Financial Statements submitted timeously
Short definition	Annual and Interim Financial Statements submitted
Purpose/Importance	Financial Statements provide various stakeholders with financial information regarding the financial position and performance of the Department which will assist in monitoring compliance and informing decision making in the future.
Source/Collection of data	Monthly and Quarterly Disclosure Schedules, BAS & LOGIS Reports.
Method of calculation	Simple Count
Data limitations	Completeness of information
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually and Quarterly
New Indicator	No
Desired performance	Timeous submission of accurate and complete information
Indicator responsibility	Senior Manager: Financial Management

1.4 indicator title	Quarterly departmental performance reports reviewed and approved
Short definition	Quarterly Departmental Performance report outlining progress on the departmental targets, and highlights on challenges and achievements.
Purpose/Importance	In order to inform effective decision making for the department it is essential that the Head of Department is provided with relevant and accurate information regarding the performance of the Department
Source/Collection of data	Quarterly reports submitted by programmes
Method of calculation	Simple Count
Data limitations	Incomplete information submitted
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Four quarterly reports
Indicator responsibility	Senior Manager: Financial Management

1.5 Indicator title	Number of compliance reports submitted
Short definition	Compliance reports compiled and reviewed on Financial Accounting, Supply Chain Management and Salary Administration requirements
Purpose/Importance	To monitor compliance with all financial management prescripts in order to ensure clean audit
Source/Collection of data	Different BAS, LOGIS,PERSAL Reports and IYM projections from managers
Method of calculation	Simple Count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Monthly
New indicator	YES
Desired performance	Complete and timeously submitted reports

2. SUSTAINABLE RESOURCE MANAGEMENT

2.1 Sub-Programme : Economic Analysis

1.1 Indicator title	Number of MTBPS published and tabled
Short definition	To give an assessment of the fiscal position and policy priorities of the Northern Cape in order to inform future planning and resource allocation
Purpose/Importance	To inform planning and fiscal policy development and adequate resource allocation.
Source/Collection of data	Desktop Research- Global Insight, Statistic South Africa
Method of calculation	Analysis and Simple Count
Data limitations	None
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New Indicator	No
Desired performance	MTBPS published and tabled
Indicator responsibility	Senior Manager: Economic Analysis

1.2 Indicator title	Number of Provincial policy briefs published
Short definition	To give an analysis on the impact of resource allocation on economic and social issues in the Northern cape
Purpose/Importance	To Monitor and Evaluate the impact of the fiscal policy on service delivery as well as proposing relevant policy interventions where a challenge is identified.
Source/Collection of data	Desktop Research- Global Insight, Statistic South Africa and relevant department in which the policy brief topic relates to.
Method of calculation	Analysis and Simple Count
Data limitations	Getting data or any requested information late especially from departments as they have to liaise with their regional offices to give consolidated data or sometimes get approval from their senior management to release requested data or information.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Policy Briefs
Indicator responsibility	Senior Manager: Economic Analysis

1.3 Indicator title	Number of municipal comparative reports
Short definition	To give an analysis municipal ranking in terms socio-economic indicators
Purpose/Importance	To evaluate the impact on service delivery as well as proposing relevant policy interventions where a challenge is identified.
Source/Collection of data	Desktop Research- Global Insight, Statistic South Africa and relevant municipality reports
Method of calculation	Simple Count
Data limitations	Getting data or any requested information late especially from municipalities
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	One municipal comparative report
Indicator responsibility	Senior Manager: Economic Analysis

1.4 Indicator title	Macro-economic outlook for the EPRE
Short definition	Analysis of socio-economic conditions of the provincial, district and local municipality
Purpose/Importance	To provide for provincial economic & social research and analysis that informs fiscal policy development
Source/Collection of data	Desktop Research- Global Insight, Statistics South Africa and some departmental information such as health and education information from departments of health and education
Method of calculation	Analysis and Simple Count
Data limitations	None
Type of Indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	Yes
Desired performance	Macro-economic outlook for EPRE
Indicator responsibility	Senior Manager: Economic Analysis

2.2 Sub-Programme : Fiscal Policy

1.1 Indicator title	Number of consolidated revenue performance reports produced.
Short definition	Monthly revenue reports assessing provincial own revenue performance.
Purpose/Importance	To monitor, evaluate and report on the progress of departments in terms of own revenue budget performance.
Source/Collection of data	Database-IYM reports; BAS reports.
Method of calculation	Simple count of the number of reports produced.
Data limitations	Subject to quality, accuracy, and timeliness of departmental reporting
Type of indicator	Output indicator
Calculation type	Cumulative
Reporting cycle	Monthly
New indicator	No
Desired performance	Evaluation/assessment of all provincial departments' own revenue performance
Indicator responsibility	SM: Fiscal Policy

1.2 Indicator title	Number of consolidated Provincial own revenue budget reports produced.
Short definition	A report on the consolidation of provincial own revenue budgets
Purpose/Importance	To determine the bases of the budgets set by department for revenue to be collected so to ensure credible budgets.
Source/Collection of data	Database received from departments; BAS reports; and Tariff documents.
Method of calculation	Simple count of the reports produced.
Data limitations	Subject to quality, accuracy, timeliness, and completeness of information provided by the departments.
Type of indicator	Output indicator
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Assessment of provincial own revenue budgets so to facilitate the benchmark discussions at National Treasury.
Indicator responsibility	SM: Fiscal Policy

1.3 Indicator title	Number of assessment reports on implementation of revenue enhancement strategies produced.
Short definition	Monitoring reports on implementation of revenue enhancement strategies by departments.
Purpose/Importance	To improve the revenue collection and the management of revenue of the province.
Source/Collection of data	Revenue reports from department and municipalities, i.e IYM reports.
Method of calculation	Simple count of the number of reports produced
Data limitations	Non-submission of information by departments and municipalities
Type of indicator	Output indicator
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Assessment report that will seek to assist in improving revenue performance by departments and municipalities.
Indicator responsibility	SM: Fiscal Policy

1.4 Indicator title	Number of consolidated municipal cash flow performance reports.
Short definition	A report on the consolidated municipal cash-flow
Purpose/importance	To determine the liquidity of municipalities and potential cashflow shortfalls .
Source/Collection of data	Cashflow documents from municipalities
Method of calculation	Simple count of the reports produced.
Data limitations	Subject to quality, accuracy, timeliness, and completeness of information provided by the departments.
Type of indicator	Output indicator
Calculation type	Non-Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Consolidated Cashflow Reports
Indicator responsibility	SM: Fiscal Policy

1.5 Indicator title	Number of support intervention implemented to address Revenue Management gaps identified during the FMCMM assessment.
Short definition	Number of support intervention implemented to address Revenue Management gaps identified during the FMCMM assessment.
Purpose/importance	To fast-track implementation of recommend corrective steps from identified gaps during assessment and review processes.
Source/collection of data	Documented support plans implemented. <ul style="list-style-type: none"> • Revenue Management Evaluation forms completed after the support has been provided.
Method of calculation	Simple count
Data limitations	Non-acceptance of proposal
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	Yes
Desired performance	To address identified gaps and improve financial capability maturity.
Indicator responsibility	Senior Manager –Fiscal Policy

1.6 Indicator title	Number of progress reports on the municipal support strategy: Revenue Management
Short definition	Progress reports on the municipal support strategy: Revenue Management
Purpose/importance	To fast-track implementation of the municipal support strategy and review interventions where necessary
Source/collection of data	Municipal support strategy operational plan Minutes of Northern Cape Provincial Treasury oversight meetings
Method of calculation	Simple count
Data limitations	Non-acceptance of proposal
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No

Desired performance	To address identified gaps and improve financial capability maturity.
Indicator responsibility	Senior Manager –Fiscal Policy

2.3 Sub-Programme : Budget Management

1.1 Indicator title	Number of budgets tabled
Short Definition	Annual Main and Adjustment Budget outlining estimates of expenditure for the ensuing MTEF
Purpose / importance	Outlines national and provincial policy priorities funded for publication
Source / Collection of data	Allocation letters from National Treasury, databases from provincial departments
Method of calculation	Count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	2 Budgets tables in a year
Indicator responsibility	Senior Manager: Budget Management

1.2 Indicator title	No of consolidated In Year Monitoring reports
Short Definition	Monitoring of monthly expenditure trends (financial information)
Purpose / importance	Provide departmental policy advice, ensure budget implementation and enhance service delivery
Source / Collection of data	Provincial department's IYM data file and / or models
Method of calculation	Count
Data limitations	Non – submission by provincial departments
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Monthly
New indicator	No
Desired performance	14 IYMS
Indicator responsibility	Senior Manager: Budget Management

1.3 Indicator title	No. of consolidated quarterly performance reports
Short Definition	Monitoring of quarterly performance reports (non-financial information)
Purpose / importance	Monitoring of non-financial information (Performance Management)
Source / Collection of data	Provincial department's QPR data file and / or models
Method of calculation	Count
Data limitations	Non – submission by provincial departments and inaccuracy of data provided

Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	4 reports
Indicator responsibility	Senior Manager: Budget Management

2.4 Sub-Programme : Municipal Finance

1.1 Indicator title	Number of gazettes produced on transfers to municipalities
Short definition	The gazetting of transfers from provincial departments to municipalities
Purpose/Importance	To inform municipalities of grants that they will be getting from provincial departments in compliance with the Annual Division of Revenue Act (DORA)
Source/Collection of data	Information from provincial departments regarding transfers
Method of calculation	Simple Count
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Timeous submission 1 Gazette in the year
Indicator responsibility	Senior Manager: Municipal Finance

1.2 Indicator title	Number of consolidated assessment reports on municipal budgets
Short definition	Assess municipal budgets and comment to municipalities
Purpose/Importance	Assessment budgets from municipalities for sustainability and comment
Source/Collection of data	Budgets submitted by municipalities
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	3 Reports in the year
Indicator responsibility	Senior Manager: Municipal Finance

1.3 Indicator title	Number of consolidated IYM reports compiled
Short definition	Consolidated monthly reports on the performance of municipalities
Purpose/Importance	Assess the monthly performance of municipalities on their budgets
Source/Collection of data	Database of National Treasury/Input by municipalities
Method of calculation	Count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Monthly
New Indicator	No
Desired performance	12 Reports in the year
Indicator responsibility	Senior Manager: Municipal Finance

1.4 Indicator title	Number of quarterly consolidated municipal performance reports
Short definition	Table report on municipal performance quarterly to the Legislature
Purpose/Importance	Inform the Legislature on performance of municipalities to support their oversight responsibilities
Source/Collection of data	Local Government Database at National Treasury/Inputs from municipalities
Method of calculation	Count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New Indicator	No
Desired performance	4 Reports in the year
Indicator responsibility	Senior Manager: Municipal Finance

1.5 Indicator title	Number of gazettes produced on quarterly outcomes of municipal performance
Short definition	The gazetting of municipal performance of municipalities in the province at the end of each quarter
Purpose/Importance	Publish the municipal performance at the end of each quarter
Source/Collection of data	Database of National Treasury/Input by municipalities
Method of calculation	Count
Data limitations	None

Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	None
Desired performance	4 Gazettes in the year
Indicator responsibility	Senior Manager: Municipal Finance

1.6 Indicator title	Number of mid-year budget and performance engagement
Short definition	The engagement with municipalities to assess half year performance
Purpose/importance	Assess the budget performance of municipalities half-way through the year and determine if it is necessary to table an adjustment budget
Source/Collection of data	Section 71 and 72 Financial Statements, IDPs and SDBIP
Method of calculation	Simple count
Data limitations	Non-submission of reports
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	5 Reports in the year
Indicator responsibility	Senior Manager: Municipal Finance

1.7 Indicator title	Number of progress reports on the implementation of the MFMA.
Short definition	Progress reports on the implementation of the MFMA
Purpose/importance	To fast-track implementation of the MFMA and review interventions where necessary
Source/collection of data	MFMA implementation plan Minutes of Northern Cape Provincial Treasury oversight meetings
Method of calculation	Simple count
Data limitations	Non-acceptance of proposal
Type of Indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	To address identified gaps and improve financial capability maturity.

Indicator responsibility	Senior Manager – Municipal Finance
---------------------------------	------------------------------------

1.8 Indicator title	Number of support intervention implemented to address municipal budgets gaps identified during the FMCMH assessment.
Short definition	Number of support intervention implemented to address gaps identified during the FMCMH assessment.
Purpose/importance	To fast-track implementation of recommend corrective steps from identified gaps during assessment and review processes.
Source/collection of data	Documented support plans implemented. <ul style="list-style-type: none"> • Budget Management Evaluation forms completed after the support has been provided.
Method of calculation	Simple count
Data limitations	Non-acceptance of proposal
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	Yes
Desired performance	To address identified gaps and improve financial capability maturity.
Indicator responsibility	Senior Manager –Municipal Finance

1.9 Indicator title	Number of consolidated progress reports on the municipal support strategy:
Short definition	Progress reports on the municipal support strategy
Purpose/importance	To fast-track implementation of the municipal support strategy and review interventions where necessary
Source/collection of data	Municipal support strategy operational plan Minutes of Northern Cape Provincial Treasury oversight meetings
Method of calculation	Simple count
Data limitations	Non-acceptance of proposal
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	To address identified gaps and improve financial capability maturity.
Indicator responsibility	Senior Manager – Municipal Finance

3. ASSET MANAGEMENT

3.1 Sub-Programme : Assets Management

1.1 Indicator title	Support provided to rollout and implement the National Central Supplier Database in the Province
Short definition	Implementation of the National Central Supplier Database
Purpose/Importance	National Central Supplier Database is essential in ensuring compliance with the Supply Chain Management prescripts .
Source/Collection of data	Adverts for participation, workshops conducted and suppliers registered
Method of calculation	Simple count
Data limitations	Non attendance of supplier roadshows
Type of indicator	Output
Calculation type	Accumulative.
Reporting cycle	Bi-Annual
New indicator	Yes
Desired performance	Two Roadshows
Indicator responsibility	Senior Manager: Asset Management

1.2 Indicator title	Price Index reports published
Short definition	Reporting in price index of commodities.
Purpose/Importance	Compliance with Supply Chain Management t policies and procedures and to provide market analysis and prices of good procured by government
Source/Collection of data	Price Research analysis and inputs.
Method of calculation	Simple count
Data limitations	Non submission inputs by departments
Type of indicator	Output
Calculation type	Accumulative.
Reporting cycle	Quarterly
New indicator	No
Desired performance	4 Price index reports
Indicator responsibility	Senior Manager: Asset Management

1.3 Indicator title	Number of support intervention implemented to address SCM and Asset Management gaps identified during the FMCMM assessment.
Short definition	Number of support intervention implemented to address SCM and Asset Management gaps identified during the FMCMM assessment.
Purpose/importance	To fast-track implementation of recommend corrective steps from identified gaps during assessment and review processes.
Source/collection of data	Documented support plans implemented. <ul style="list-style-type: none"> • Supply chain management plan • Asset management plan Evaluation forms completed after the support has been provided.
Method of calculation	Simple count
Data limitations	Non-acceptance of proposal
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	Yes
Desired performance	To address identified gaps and improve financial capability maturity.
Indicator responsibility	Senior Manager –Asset Management

1.4 Indicator title	Number of progress reports on the municipal support strategy, supply chain management and asset management.
Short definition	Progress reports on the municipal support strategy, supply chain management and asset management
Purpose/importance	To fast-track implementation of the municipal support strategy and review interventions where necessary
Source/collection of data	Municipal support strategy operational plan Minutes of Northern Cape Provincial Treasury oversight meetings
Method of calculation	Simple count
Data limitations	Non-acceptance of proposal
Type of Indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	To address identified gaps and improve financial capability maturity.
Indicator responsibility	Senior Manager –Asset Management

1.5 Indicator title	Capacity Building initiatives within departments and municipalities to enhance compliance and effectiveness of SCM
Short definition	Capacitate departments as well as municipalities.
Purpose/Importance	Ensure SCM practitioners in departments and municipalities are skilled and knowledgeable with SCM processes and procedures
Source/Collection of data	Nomination forms, Attendance Register and evaluation report(MFMA)
Method of calculation	Simple count
Data limitations	Partial submission of training needs from departments and municipalities
Type of indicator	Output
Calculation type	Accumulative.
Reporting cycle	Annual
New indicator	No
Desired performance	Full attendance of nominated officials
Indicator responsibility	Senior Manager: Asset Management

3.2 Sub Programme : Supporting and Interlinked Financial Systems

1.1 Indicator title	Management and provision of Technical and functional support; calls solved after being logged and the escalation of national calls to LOGIK where required. (Includes BAS, PERSAL, LOGIS and BACS)
Short definition	The indicator is a metric that measures time of logging a call to time that the call is resolved. The measurement is evidenced by a call register. The target for calls to be resolved is 24 hours.
Purpose/Importance	The indicator shows the level of support users are getting from NCPT and is important because users are processing PERSAL, BAS, and LOGIS transactions on a daily basis which affects service delivery of departments
Source/Collection of data	The information is recorded in a call register that is kept per person
Method of calculation	Calculation is done by subtracting call logging time from call resolve time. The target for calls to be resolved is within 24 hours(ITSM).
Data limitations	Certain calls have to be escalated to National Treasury to be resolved over which NCPT have no control. The call register is also not a proper incident and call logging system that consolidates and measures calls on a real time basis and is open to human manipulation.
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	100 % of call logged resolved within 24 hours
Indicator responsibility	Senior Manager: SIFS

1.2 Indicator title	Capacity building sessions In Provincial Departments to enhance effective utilisation of transversal systems and sub-systems
Short definition	The indicator entails training and user forums. The objective is to capacitate user to use the transversal systems optimally and to communicate system related information regularly.
Purpose/Importance	The indicator shows the number of training sessions as per targets set out in the APP. The importance of showing it is to demonstrate continuous effort to enhance the skill of users.
Source/Collection of data	The information comes from a training database that is kept per system. Based on nomination forms, agenda, presentations and attendance registers of forums
Method of calculation	Simple count(no. of sessions)
Data limitations	It is to the department's discretion to nominate employees. If departments nominate less people it affects training targets.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Full attendance of Training and Forums
Indicator responsibility	Senior Manager: SIFS

1.3 Indicator title	Reports to enhance monitoring compliance and enforcement of prescribed legislation and policies
Short definition	The objective of the indicator is to assist other oversight units to fulfil its role of monitoring compliance.
Purpose/Importance	The indicator shows to what extent the directorate is assisting other oversight units to fulfil its role of monitoring compliance The reports also give input into the monitoring and measuring tools such as MPAT and FMCMM.
Source/Collection of data	Data is sourced from BAS: 30 day payments, PERSAL :Personnel Expenditure report and LOGIS : Tax clearance and Utilisation reports
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	12 Consolidated Reports
Indicator responsibility	Senior Manager: SIFS

1.4 Indicator title	Assessment Reports on optimal utilisation of LOGIS
Short definition	Assessing to what extent are departments optimally utilising LOGIS
Purpose/Importance	Assessments are performed to determine the quality of data and ascertain possible early warnings or non-compliance.
Source/Collection of data	The information is sourced from Logis and BAS
Method of calculation	Simple Count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New Indicator	No
Desired performance	Quarterly Reports for 13 Departments
Indicator responsibility	Senior Manager: SIFS

1.5 Indicator title	Provide support and monitor the biometric headcount system to ensure PERSAL integrity
Short definition	The indicator identifies the role that the unit is playing in assisting the head count processes and system to be undertaken
Purpose/Importance	The indicator intends to show progress of the process and how the headcount system is supported by PERSAL information
Source/Collection of data	Persal appointment and Headcount enrolment information. The number of exception reports generated from PERSAL for 13 departments..
Method of calculation	New appointment against enrolment
Data limitations	Identifies any limitation with the indicator data, including factors that might be beyond the department's control
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	100% new appointment enrolled within 6 months on Headcount System
Indicator responsibility	Senior Manager: SIFS

1.6 Indicator title	BAS System Controller services provided to behalf of Provincial Departments
Short definition	The indicator explains the support role provided the unit to departments that does not have a system controller.
Purpose/Importance	To prevent the occurrence of fraud, protect the authenticity of BAS and the optimal utilisation of the system
Source/Collection of data	Checklist on monthly activities, BAS reports Quarterly reports on security verifications
Method of calculation	Simple Count
Data limitations	None
Type of indicator	Output
Calculation type	cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Optimal utilisation of BAS
Indicator responsibility	Senior Manager: SIFS

3.3 Sub Programme :Immovable Asset Management

1.1 indicator title	Evaluate the feasibility of potential projects and provide Project Advisory service to register PPP projects
Short definition	Provide Technical advisory services to provincial departments and municipalities on all registered PPP projects in line with respective PPP cycles
Purpose/Importance	Purpose of this indicator is to facilitate the identification and registration of PPP projects.
Source/Collection of data	Assessment reports based PPP Manuals and guidelines as prescribe by National Treasury, as well as Feasibility studies conducted by Transaction advisors.
Method of calculation	Simple Count (In terms of project milestone and deliverables as per PPP guidelines.)
Data limitations	Lack of stakeholder involvement and poor data collection.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Identification and registration of potential PPP Projects
Indicator responsibility	Senior Manager Immovable Asset Management

1.2 Indicator title	Facilitate Capacity Building in accordance with the approved provincial IDMS in support of the institutionalisation of Communities of Practice
Short definition	Conduct visualisation and change enablement workshops in order to monitor change, and progress
Purpose/Importance	Mentorship and coaching training programs for infrastructure Champions and Senior Officials in participating Provincial Departments and Municipalities to ensure Knowledge Management Community of Practice (KM COP) are established and functional for transfer of skills
Source/Collection of data	Assessment against the NC IDMS and IDMBOK Methodologies and National best practices. Attendance register of workshops held Record of Workshops; KM COP meetings (Attendance Register and Minutes) Case Studies and Best Practice methodologies developed and recorded in accordance with KM guidelines
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Bi Annual
New indicator	No
Desired performance	Two workshops
Indicator responsibility	Senior Manager Immovable Asset Management

1.3 Indicator title	Conduct assessments to determine maturity levels of Provincial Departments and Municipalities to Manage infrastructure and identify remedial steps
Short definition	Conduct assessments to determine maturity levels of Provincial Departments and Municipalities to Manage infrastructure and identify or develop programmes to mitigate challenges
Purpose/Importance	The indicator is an indication of the capacity of the departments and municipalities to manage infrastructure and to implement remedial steps to improve thus ensuring efficiency and effectiveness
Source/Collection of data	IRM & IYM submitted to Provincial Treasury and monthly PIC meetings and progress reports and Municipal Finance Reports Monthly assessment meetings and expenditure analysis conducted
Method of calculation	Simple count
Data limitations	Lack of or poor stakeholders involvement
Type of indicator	Process indicator to measure efficiency, effectiveness
Calculation type	Non - Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Assessments reports completed
Indicator responsibility	Senior Manager Immovable Asset Management

1.4 Indicator title	Financial analysis of capital expenditure trends and fiscal project verification on provincial immovable asset
Short definition	To ensure effective and efficient delivery of infrastructure through the optimal utilisation of the allocated infrastructure budgets.
Purpose/Importance	To ensure value for money and to facilitate/ensure proper alignment to initial plans and budget allocation.
Source/Collection of data	IRM & IYM submitted to Provincial Treasury and monthly PIC meetings and progress reports. Monthly assessment meetings and expenditure analysis conducted. Site visit reports
Method of calculation	Simple count
Data limitations	Lack of proper reporting or poor stakeholders involvement
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Four Quarterly reports
Indicator responsibility	Senior Manager Immoveable Asset Management

3.4 Sub Programme : Banking and Cash Flow Management

1.1 Indicator title	Number of Bank Reconciliations for Exchequer Account
Short definition	Accounting services for the Provincial Revenue Account (Exchequer Account)
Purpose/Importance	Reconciliation of financial transactions in the Provincial Revenue Account
Source/Collection of data	BAS Appropriated Budget Bank account statements Financial records/ batch control
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Monthly
New indicator	No
Desired performance	Performance can't be lower or higher than target as there is twelve (12) months in a financial year and bank reconciliation must be done for every month and the months has to be closed one by one
Indicator responsibility	Senior Manager: Banking and Cashflow Management

1.2 Indicator title	Banking services evaluation reports
Short definition	Evaluation of commercial banking service for the PRF
Purpose/Importance	Services rendered by the banker must be monitored and evaluated in terms of a bid for compliance. Furthermore the evaluation is needed to ascertain as to whether the contract needs to be extended or terminated
Source/Collection of data	Questionnaire completed by stakeholders bi-annually CSI Report submitted by banker bi-annually
Method of calculation	Simple count
Data limitations	The contract for commercial banking services is awarded for 3 years with the option to extend for a period not exceeding 24 months. During the second year a directive is sought from EXCO as to whether the contract must be extended or terminated at expiry of third year. If EXCO decide on termination the evaluation in the third year is not done, but instead the bidding process for appointment of a new banker start. In terms of NC Prov Supply Chain Policy bidding must commence within nine (9) months before expiry of the contract. This however impact negative on the indicator as it is seen as non-performance
Type of Indicator	Output : Measuring efficiency of commercial banking services as well as the institutions CSI contribution
Calculation type	Cumulative
Reporting cycle	Annually
New Indicator	No
Desired performance	Actual performance can't be higher than target as only 2 reports per year is required. Lower performance than target is not desirable however cognisance must be taken of the fact that in the event of EXCO deciding that the contract will not be extended, bidding for appointment of a new service provider will start resulting in a lower target
Indicator responsibility	Senior Manager: Banking and Cashflow Management

1.3 Indicator title	Audited Provincial Revenue Fund (PRF) annual financial statements produced
Short definition	Annual Financial Statements produced for the Provincial Revenue Fund audited by the Auditor-General
Purpose/Importance	Report on the financial position of the Provincial Revenue Fund
Source/Collection of data	Recording of financial transactions for the Exchequer Account in BAS Bank account statements Recordkeeping/ batch control Appropriated budgets Bank reconciliations Framework/ guideline/ template provided by National Treasury. Although not required by legislation the statements form part of the consolidated annual financial statements compiled by Provincial Treasury and which is required in terms of the PFMA

Method of calculation	Simple count
Data limitations	None
Type of indicator	Output : Measuring efficiency, economy and equity (reporting financial position of Provincial Revenue Fund)
Calculation type	Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Actual performance can't be higher or lower than target as financial statements is prepared once annually
Indicator responsibility	Senior Manager: Banking and Cashflow Management

1.4 Indicator title	Cash Flow Reports produced
Short definition	Compile reports to report on the cash flow position of the province
Purpose/Importance	Report the provincial cash flow position to all relevant stakeholders i.e. EXCO, National Treasury etc.
Source/Collection of data	Bank account statements Departmental and Provincial cash flow projections IYM Sect 40(4)(a) cash flows Daily bank reconciliations BAS Expenses per month reports PERSAL Reports Requests for On-line banking transfers Appropriated budgets PowerPoint presentations and memorandum to EXCO EXCO requires quarterly reports National Treasury requires report for visit during July/August and for benchmarking in January
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output : Measuring liquidity
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Although six (6) reports is required for the year stakeholders, especially EXCO, may request a report on provincial cash flow position at any time
Indicator responsibility	Senior Manager: Banking and Cashflow Management

1.5 Indicator title	Review and maintain cash management framework
Short definition	Framework in which the Provincial Revenue Fund is managed
Purpose/Importance	Required in terms of legislation. To inform Accounting Officers of the framework in which Provincial Treasury exercises control over the Provincial Revenue Fund as well as to provide additional prescripts that will ensure the effective and efficient execution of its banking services and cash management responsibilities. Furthermore to ensure sound cash management practices within the Northern Cape Provincial Government
Source/Collection of data	PFMA Treasury Regulations Bid for commercial banking services Cash Flow Circulars Operating systems for PRF (BAS, PERSAL, On-line Banking)
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Framework is reviewed annually. Amendments and additions as a result of changes in operations is done throughout the year
Indicator responsibility	Senior Manager: Banking and Cashflow Management

1.5 Indicator title	Review and maintain investment policy
Short definition	Framework in which investment of unused or surplus funds are managed
Purpose/Importance	Required in terms of legislation. To provide guidelines and directives from officials responsible for the management of the Provincial Revenue Fund (PRF) specifically dealing with the investment of state money from the PRF. To ensure accountability for taking decisions on investments of state funds and to promote transparency and effective management of funds invested from PRF. To determine acceptable risk levels at which public funds may be invested as well as the period and amount of investment.
Source/Collection of data	PFMA Treasury Regulations Credit Ratings from registered Credit Rating Agencies
Method of calculation	Simple Count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	Yes

Desired performance	Policy is reviewed quarterly. Amendments and additions as a result of changes in operations is done throughout the year
Indicator responsibility	Senior Manager: Banking and Cashflow Management

4. FINANCIAL GOVERNANCE

4.1 Sub Programme : Accounting Services

1.1 Indicator title	Number of compliance reports on compliance certificates of departments
Short definition	To compile quarterly compliance reports on compliance certificates of departments
Purpose/Importance	To monitor the implementation of month-end procedures to meet reporting requirements in terms of the prescripts
Source/Collection of data	Compliance Certificates received from departments
Method of calculation	Simple count of the number of reports produced
Data limitations	Non submission of required information Subject to quality, accuracy, timeliness and completeness of information submitted by the departments.
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Improvement in the level of compliance
Indicator responsibility	Senior Manager: Accounting Services

1.2 Indicator title	Number of compliance reports on monitoring tools of municipalities
Short definition	To compile quarterly compliance reports on monitoring tools of municipalities
Purpose/Importance	To monitor the implementation of month-end procedures to meet reporting requirements in terms of the prescripts
Source/Collection of data	Monitoring tool received from municipalities
Method of calculation	Simple count of the number of reports produced
Data limitations	Non submission of required information. Subject to quality, accuracy, timeliness and completeness of information submitted by the municipalities.
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	Improvement in the level of compliance

Indicator responsibility	Senior Manager: Accounting Services
---------------------------------	-------------------------------------

1.3 Indicator title	Number of capacity building programmes implemented
Short definition	Arrangement/facilitation of training sessions and CFO forums
Purpose/Importance	To share information and best practices and to capacitate financial practitioners on accounting frameworks and latest developments.
Source/Collection of data	Practice notes, Frameworks, Circulars; guides and templates issued by the Office of the Accountant – General; GRAP Standards from the Accounting Standards Board as well as agenda inputs from departments.
Method of calculation	Simple count of the number of training sessions and CFO Forums held.
Data limitations	Non participation of financial practitioners in identification of the training needs, lack of information on latest developments No agenda inputs provided by CFOs and financial practitioners.
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Capacitated and skilled officials
Indicator responsibility	Senior Manager: Accounting Services

1.4 Indicator title	Number of reports on audit action plans.
Short definition	To compile quarterly reports on audit action plans.
Purpose/Importance	To monitor progress made by departments, entities and municipalities in addressing past audit findings to prevent repetition of findings.
Source/Collection of data	Audit action plans received from departments, entities and municipalities.
Method of calculation	Simple count of the number of reports produced
Data limitations	Non submission of required information Subject to quality, accuracy, timeliness and completeness of information submitted by the departments, entities and municipalities.
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	Reduction in issues raised by the Auditor General
Indicator responsibility	Senior Manager: Accounting Services

1.5 Indicator title	Consolidated Annual Financial Information tabled by 31 October
Short definition	To compile the Consolidated Financial statements of the legislature, departments, revenue fund and public entities
Purpose/Importance	To table the consolidated financial statements of the Province as required by Section 19 of the PFMA
Source/Collection of data	Annual financial statement received from legislature, departments, revenue fund and public entities
Method of calculation	Importing and consolidation of AFS templates
Data limitations	The quality, accuracy, timeliness and completeness of information submitted by the legislature, departments, revenue fund and public entities
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Tabling the Consolidated Financial Statements inclusive of all departments and entities within the legislated timeframe
Indicator responsibility	Senior Manager: Accounting Services

1.6 Indicator title	Number of municipalities supported and monitored on implementation of MSCOA
Short definition	To support and monitor the implementation of municipal standard chart of accounts in all delegated municipalities in the Province.
Purpose/Importance	To ensure that the municipalities meet the implementation deadline as per the municipal regulations on MSCOA
Source/Collection of data	Readiness assessment reports
Method of calculation	Simple count of implementation assessment reports
Data limitations	The quality, accuracy, timeliness and completeness of information submitted by the municipalities
Type of indicator	Outcome
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	Implementation of MSCOA by municipalities as per the legislated timeframe
Indicator responsibility	Senior Manager: Accounting Services

1.7 Indicator title	Number of support intervention implemented to address financial reporting gaps identified during the FMCMM assessment.
Short definition	Number of support intervention implemented to address financial reporting gaps identified during the FMCMM assessment.
Purpose/importance	To fast-track implementation of recommend corrective steps from identified gaps during assessment and review processes.
Source/collection of data	Documented support plans implemented. <ul style="list-style-type: none"> • Financial reporting Evaluation forms completed after the support has been provided.
Method of calculation	Simple count
Data limitations	Non-acceptance of proposal
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	Yes
Desired performance	To address identified gaps and improve financial capability maturity.
Indicator responsibility	Senior Manager –Accounting Services

1.8 Indicator title	Number of progress reports on the municipal support strategy: financial reporting
Short definition	Progress reports on the municipal support strategy, financial reporting
Purpose/importance	To fast-track implementation of the municipal support strategy and review interventions where necessary
Source/collection of data	Municipal support strategy operational plan Minutes of Northern Cape Provincial Treasury oversight meetings
Method of calculation	Simple count
Data limitations	Non-acceptance of proposal
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	To address identified gaps and improve financial capability maturity.
Indicator responsibility	Senior Manager –Accounting Services

4.2 Sub Programme : Norms and Standards

1.1 Indicator title	Consolidated reports on FMCMM assessments facilitated as per project plan.
Short definition	Consolidated reports on FMCMM assessments facilitated as per project plans to determine the provincial FCMC level, identify transversal weakness and strength areas within the province.
Purpose/importance	Identified gaps and recommended corrective steps communicated to departments for implementation strategically supported by the directorate to improve maturity level. The sharing of good practice will be encourage between institutions of similar performance environment.
Source/collection of data	Financial Management Capability Maturity Model
Method of calculation	FMCMM score in areas of institutional arrangements, accountability, transparency and corporate governance.
Data limitations	Lack of cooperation from department and municipalities Non submission of required information
Type of indicator	Output

Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Achievement of level 3 of financial capability maturity in the province.
Indicator responsibility	Senior Manager –Norms and Standards

1.2 Indicator title	Number of compliance reports compiled on institutional arrangements, accountability and transparency to improve alignment with norms and standards.
Short definition	Number of compliance reports compiled on institutional arrangements, accountability and transparency to improve alignment with norms and standards.
Purpose/importance	To tighten internal controls, strengthen governance and promotes transparency by verifying information submitted by departments and municipalities by providing credible and informative review reports for decision making and advice/recommend corrective steps on compliance with minimum requirements
Source/collection of data	Submitted documents, submission checklist, follow-up schedules. Reports compiled on all reviews conducted. <ul style="list-style-type: none"> • Municipal websites X2 • Late payment of creditors X2 • Public entities • Unauthorised expenditure • Financial misconduct • MFMA delegations • Oversight reports • MFMIP progress report
Method of calculation	Simple count
Data limitations	Lack of cooperation from department and municipalities Non submission of required information
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	Alignment and compliance with minimum norms and standards at level 3 of financial capability maturity
Indicator responsibility	Senior Manager –Norms and Standards

1.3 Indicator title	Number of support intervention implemented to address gaps identified during the FMCMM assessment.
Short definition	Number of support intervention implemented to address gaps identified during the FMCMM assessment.
Purpose/importance	To fast-track implementation of recommend corrective steps from identified gaps during assessment and review processes.
Source/collection of data	Documented support implemented. <ul style="list-style-type: none"> • Establishment and functionality of municipal disciplinary boards. • Standard Operating Procedures rollout for municipalities Evaluation forms completed after the support has been provided.
Method of calculation	Simple count
Data limitations	Non-acceptance of proposal
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	To address identified gaps and improve financial capability maturity.

Indicator responsibility	Senior Manager –Norms and Standards
1.4 Indicator title	Number of capacity building programmes implemented.
Short definition	Number of capacity building programmes implemented.
Purpose/importance	Capacitated finance teams based on needs analysis informed by gaps identified by FMCMM results and audit outcomes.
Source/collection of data	Training, workshop or forum proposal. <ul style="list-style-type: none"> • Municipal Finance Management Programme (competency training) – timetable April 2016 to January 2017. • Municipal Finance Management Internship Programme workshops (Nov 2016) • Accruals Management Forum X3 (Q1 and Q2) • MFMA induction (Between May 2016 to September 2016) <p>Invitation to participants. Commitment forms/ confirmation letters by participants. Attendance registers.</p>
Method of calculation	Number of documented capacity building programmes implemented.
Data limitations	Lack of document keeping/None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Positively respond to the capacity gaps and training needs of financial officials.
Indicator responsibility	Senior Manager –Norms and Standards

1.5 Indicator title	Number of progress reports on the municipal support strategy: Norms and Standards
Short definition	Progress reports on the municipal support strategy, Norms and Standards
Purpose/importance	To fast-track implementation of the municipal support strategy and review interventions where necessary
Source/collection of data	Municipal support strategy operational plan Minutes of Northern Cape Provincial Treasury oversight meetings
Method of calculation	Simple count
Data limitations	Non-acceptance of proposal
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	To address identified gaps and improve financial capability maturity.
Indicator responsibility	Senior Manager –Norms and Standards

4.3 Sub Programme : Risk Management

1.1 Indicator title	Number of support intervention implemented to address Risk Management gaps identified during the FMCMM assessment.
Short definition	Number of support intervention implemented to address Risk Management gaps identified during the FMCMM assessment.
Purpose/importance	To fast-track implementation of recommend corrective steps from identified gaps during assessment and review processes.
Source/collection of data	Documented support plans implemented. <ul style="list-style-type: none"> • Risk Management <p>Evaluation forms completed after the support has been provided.</p>
Method of calculation	Simple count

Data limitations	Non-acceptance of proposal
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	Yes
Desired performance	To address identified gaps and improve financial capability maturity.
Indicator responsibility	Senior Manager –Risk Management

1.2 Indicator title	Risk Management status of the province reported to relevant stakeholders.
Short definition	Provide report on status of risk management within the province to relevant stakeholders
Purpose/importance	To provide management, AC and relevant stakeholders with reports that the risks are identified and addressed and that there is improvement in levels of compliance with prescripts and risk management framework
Source/collection of data	Reports and risk registers compiled in consultation with departments
Method of calculation	Discussion meetings regarding progress in risk management held with various departments
Data limitations	Credibility of information and risk registers
Type of Indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Improved levels of compliance
Indicator responsibility	Senior Manager: Risk Management

1.3 Indicator title	Number of capacity building programmes implemented within the Province.
Short definition	Number of capacity building programmes implemented
Purpose/importance	To share information and best practices, capacitate risk officers in areas of risk management
Source/collection of data	Training needs, information on latest developments within the discipline
Method of calculation	Training needs, skills survey, notices by Institute of Risk Management of latest developments in the profession
Data limitations	Non participation of risk officers in conduction the training needs delays in receiving information about latest developments
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Improved levels of skills Informed and performance of risk officers at an acceptable level of performance
Indicator responsibility	Senior Manager: Risk Management

1.4 Indicator title	Number of progress reports on the municipal support strategy: Risk Management
Short definition	Progress reports on the municipal support strategy, Risk Management
Purpose/importance	To fast-track implementation of the municipal support strategy and review interventions where necessary

Source/collection of data	Municipal support strategy operational plan Minutes of Northern Cape Provincial Treasury oversight meetings
Method of calculation	Simple count
Data limitations	Non-acceptance of proposal
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Implementation of identified strategies.
Indicator responsibility	Senior Manager –Risk Management

INTERNAL AUDIT

Audit Committee

1.1 Indicator title	Number of Compliance Assessments to the Audit Committee Charter
Short definitions	Audit Committees need to assess their adherence to the Audit Committee Charter, that is revised annually and approved by the MEC Treasury
Purpose/Importance	Adherence to Audit Committee Charter which is aligned to the PFMA and Treasury Regulations
Source/collection of data	Assessment of Audit Committees
Method of calculation	Number of Audit Committee assessments
Data limitation	Absence of assessments
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No, revised the target to be more measurable
Desired performance	4, one assessment for each of the 4 Audit Committees
Indicator responsibility	GM and SMs

Internal Audit

1.1 Indicator title	Number of risk based plans to be approved by AC.
Short definitions	Approval of annual plans by the AC members, HOD and CAE.
Purpose/Importance	This approval is a requirement of the IIA Standards and PFMA.
Source/collection of data	Secretariat of AC should provide signed audit plans subsequent to AC meeting
Method of calculation	IA serves 12 departments and 12 plans need to be approved by the AC.
Data limitation	No AC in place or AC not quorate to approve audit plan.

Type of indicator	Output = approved annual audit plan.
Calculation type	Non-cumulative.
Reporting cycle	Annually
New indicator	No
Desired performance	Maximum and required minimum performance equals 12 plans to be approved.
Indicator responsibility	SMs

1.2 indicator title	Number of audit reports issued
Short definitions	Number of audits completed vs. number of risk based audits identified/approved plan.
Purpose/Importance	To render assurance and consulting services, as the main mandate of internal audit, assignments should be completed as planned in the annual audit plan.
Source/collection of data	Signed audit reports collected quarterly from the SM in charge of the cluster.
Method of calculation	Number of signed audit reports issued vs. number of risk based audits in the approved audit plans of departments.
Data limitation	Delays in departments finalising the reports
Type of indicator	Outputs
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No change from the previous year
Desired performance	Actual performance that is higher than targeted performance is desirable.
Indicator responsibility	SMs

1.3 indicator title	Number of assessments done by departments (1 per quarter for each of the 3 departments)
Short definitions	Client satisfaction assessment by departments.
Purpose/Importance	The rating by the client department would provide IA and the AC with a sense of the client department satisfaction with IA services and value added.
Source/collection of data	An assessment sourced from each of the client departments.
Method of calculation	Number of assessments completed
Data limitation	No submission of assessments by clients
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No, revised the target to be more measurable
Desired performance	12, one per quarter for each of the 3 departments in the cluster
Indicator responsibility	SMs and M

1.2 Indicator title	Number of assessments done by the audit committee (1 per year)
Short definitions	AC assessment of IA overall performance.
Purpose/Importance	Requirement from the IIA Standards.
Source/collection of data	An assessment sourced from AC members.
Method of calculation	Number of assessments completed
Data limitation	No AC in place or AC not quorate to approve audit plan.
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No, revised target to be more measurable
Desired performance	1, one assessment from the audit committee
Indicator responsibility	SMs

1.5 Indicator title	Number of internal quality reviews conducted (1 per quarter)
Short definitions	Quality assurance reviews performed in terms of the IIA Standards and Code of Ethics
Purpose/Importance	Compliance to the IIA Standards and Code of Ethics.
Source/collection of data	Quarterly peer review outcomes
Method of calculation	Number of quality assurance reviews conducted
Data limitation	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No, revised target to be more measurable
Desired performance	4, one quality review conducted each quarter
Indicator responsibility	SMs

