

Limpopo Provincial Treasury

Annual Performance Plan 2014/15

Date of tabling

18 March 2014

FOREWORD BY THE MEMBER OF THE EXECUTIVE COUNCIL OF FINANCE

The 2014/15 planning cycle happens within the backdrop of a new strategic framework for growth and development, the National Development Plan 2030 (NDP 2030), as concluded by the National Planning Commission. This Annual Performance Plan is therefore guided by Limpopo Growth and Development Plan (LEGDP) as informed by the National Development Plan. Among other things the NDP 2030 calls for 'inclusive growth path'. This signifies government's commitment to addressing poverty, growth, service delivery and inequality.

This planning cycle also comes at a time when the section 100 (1) (b) Intervention is continuing with the recovery process as well as ensuring that there is sustainability beyond the intervention. To this end, the following key sustainability projects have been identified and processes are in place to implement them:

- i) Infrastructure Management
- ii) Competitive Procurement
- iii) Support to CFO's Offices
- iv) District Management at the Department of Health
- v) Asset Management
- vi) Data and Records Management

These focus areas and set targets will enable the department to sustain its contribution towards effective management of public resources, poverty eradication and job creation within the context of sustainable development.

The Census 2011 results show that we have made significant strides in providing education access, health services, improving life expectancy and housing and sanitation. With all these successes there is a lot that still needs to be done. The results further indicate that we as a province have a lower population growth in comparison to other provinces, meaning our equitable share will decline. Over a period of three years the province will lose R3.6 billion. With all this, we as the government must still make sure that the people of the province still get better services. We cannot compromise on serving them.



K.A Phala (MPL)

EXECUTIVE AUTHORITY

OFFICIAL SIGN-OFF

It is hereby certified that this Annual Performance Plan:

Was developed by the management of Limpopo Provincial Treasury under the guidance of the MEC K.A. Phala

Was prepared in line with the current Strategic Plan of Limpopo Provincial Treasury

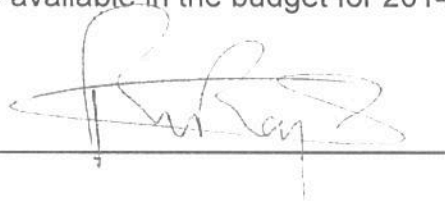
Accurately reflects the performance targets which Limpopo Provincial Treasury will endeavour to achieve given the resources made available in the budget for 2014/15.

MP RAPHESU

Senior Manager

Strategic Operations & Policy Coordination

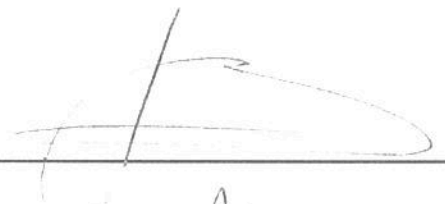
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HM MAWELA

Chief Financial Officer

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GC Pratt

Head of Department

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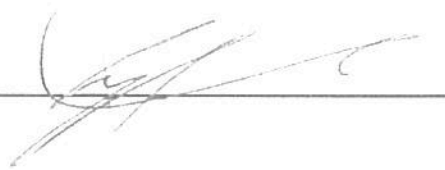


MMP Tom

Administrator:

Limpopo Government Section 100(1) (b) Constitution Intervention

Signature: _____



Approved by:

K.A Phala (MPL)

Executive Authority

Signature: _____



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LIST OF ACRONYMS

Acronym	Description
AFS	Annual Financial Statement
AG	Auditor General
APP	Annual Performance Plan
BAS	Basic Accounting System
BCP	Business Continuity Planning
CFO	Chief Financial Officer
CRO	Chief Risk Officer
CV	Curriculum Vitae
DoRA	Division of Revenue Act
EXCOM	Executive Committee
GDP	Gross Domestic Product
GIAMA	Government Immovable Asset Management Act
GITO	Government Information Technology Office
HOD	Head of Department
HR	Human Resource
ICT	Information and Communication Technology
IDIP	Infrastructure Delivery Improvement Programme
IDMS	Infrastructure Development Management System
IRM	Infrastructure Reporting Model
ISO	International Organisation for Standardisation
IT	Information Technology
IYM	In Year Monitoring
LAN	Local Area Network
LDPW	Limpopo Department of Public Works
LEGDP	Limpopo Employment, Growth and Development Plan
LOGIS	Logistics Information System
LPT	Limpopo Provincial Treasury
MEC	Member of the Executive Council
MISS	Minimum Information Security Standard

MPL	Member of the Provincial Legislature
MTEF	Medium Term Expenditure Framework
MTREF	Medium Term Revenue and Expenditure Framework
N/A	Not Applicable
NDP	National Development Plan
OHS	Occupational Health and Safety
OHSA	Occupational Health and Safety Act
PAIA	Promotion of Access to Information Act
PAJA	Promotion of Administrative Justice Act
PERSAL	Personnel Salary
PFMA	Public Finance Management Act
PMDS	Performance Management and Development System
PMU	Project Management Unit
PPP	Public Private Partnership
PPPFA	Preferential Procurement Policy Framework Act
PRF	Provincial Revenue Fund
QAIP	Quality Assurance Improvement Plan
SA	South Africa
SAQA	South African Qualifications Authority
SCM	Supply Chain Management
SCOA	Standard Chart of Accounts
SCOPA	Standing Committee on Public Accounts
SDIP	Service Delivery Improvement Plan
SETA	Sector Education and Training Authority
SISP	Strategic Information Systems Plan
SITA	State Information Technology Agency
SLA	Service Level Agreement
SMME	Small Medium Micro Enterprise
TR	Treasury Regulations

PART A: STRATEGIC OVERVIEW

1. UPDATED SITUATIONAL ANALYSIS

1.1 Performance delivery environment

The Department continues to implement recovery projects as one of the five departments that were put under section 100 (1) (b) Intervention. To ensure the sustainability of the recovery process and to deal with identified systemic challenges, the following key projects have been identified for implementation:

i) Infrastructure Management:

Focus will be on the following key areas:

- Efficient use of the system of management and implementation of the Project Management Units (PMUs)
- Consideration of centralised management of the PMU for a group of Departments
- Targeting basic functionality such as appearance of hospitals and toilets in schools

ii) Competitive Procurement

Focus of implementation will include:

- Value for money assessment
- Common supplier database
- Review of the top 20 contracts in all five departments
- Enforce compliance capability and consequences
- Improving capability of Provincial Treasury's transversal team to become the Centre of Excellence for support and oversight

iii) Compliance and Interpretations, including support to CFO's Offices

Key focus areas will include:

- All standard operating procedure manual must be made available through Provincial Treasury's website
- Prepare quick reference cards or guides for each function and allow easy access thereto

- Support for the clearing of AG queries for financial year 2012/13
- Robust supervision, strong leadership and efficient remedial action is required for non-performance or contravention of procedure, legislation and or regulation

iv) Data and Records Management including District Management at the Department of Health

The project will focus on the following:

- Introduce electronic records management such as micro-filming or scanning technology
- Introduce knowledge management capability
- Patient health information system at hospitals only
- Replace LAN infrastructure for communication purposes
- Appointment of 33 hospital CEOs

v) Asset Management

Focus areas for the project will include:

- Interim roll out of BAUD system to support LOGIS rollout
- Simplify and standardise transfer of assets from Departments to LDPW.

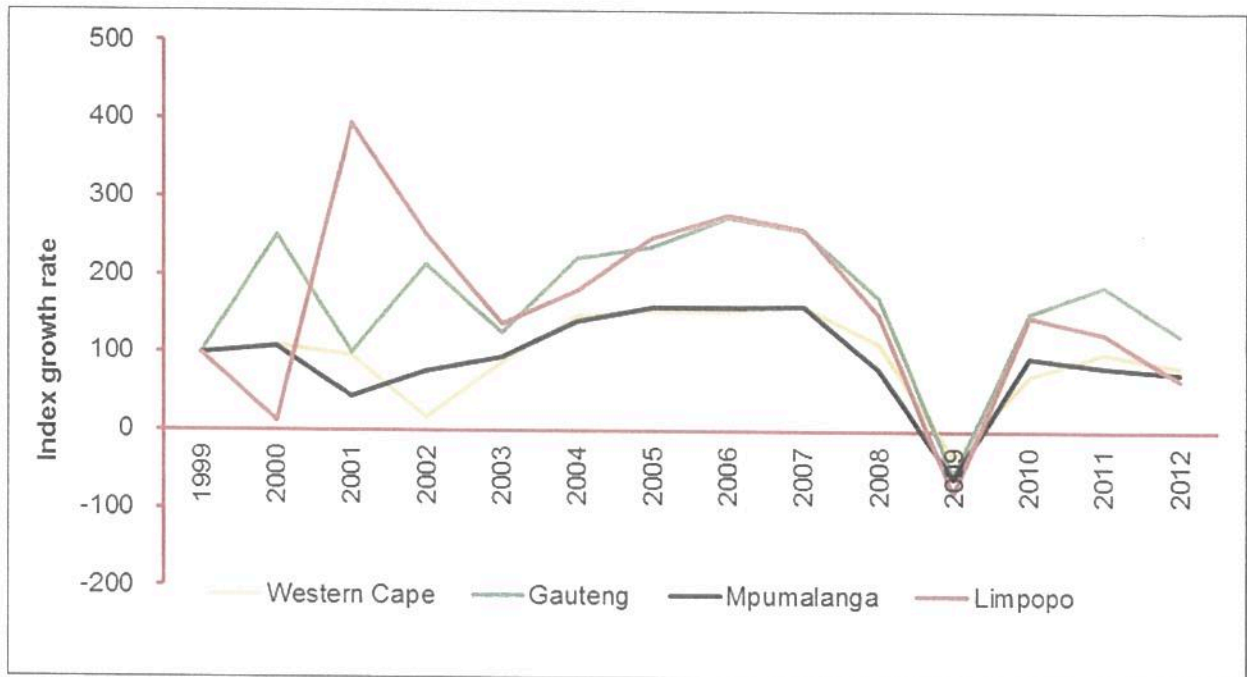
For the sustainability of the recovery, there is a need for capability in above five critical areas to be built around skills set, key processes and systems design/technology.

Limpopo Economy

GDP growth

Limpopo continued to reap moderated economic growth after sharp recovery in 2010. Majority of sectors in the province declined slightly in 2012 while mining sector declined significantly from 1.0 per cent in 2011 to 2.4 in 2012. Through positive share contribution by sectors to provincial GDP, economic growth buoyed its positive trajectory overtime. As compared to other provinces, the provincial economic growth emerged as one of the lowest as it recorded 1.2 per cent in 2012 while Mpumalanga, Free State and Gauteng were at 2.2 per cent, 2.2 per cent and 2.9 per cent respectively.

Figure 1: Limpopo economic growth¹



Source: Limpopo Treasury (2013).

Despite the national labor volatility in mining, the sector contributed more than other sectors to the provincial GDP growth from 2010 to 2012. It recorded 19 per cent share of provincial GDP growth in 2012 while finance and community services recorded 18 per cent and 17 per cent respectively. Mining remains the engine of economic growth for the province. With the major industrial economies experiencing moderate growth, mining is experiencing difficulties and its growth is likely to moderate in the short to medium terms.

Employment

Limpopo labor force increased by 4 per cent in 2013. However provincial employed rate recorded 0 per cent growth while unemployed declined by 5 per cent during the same period. The discouraged work seekers declined by 15 per cent while those that are not economically active increased by 6 per cent.

Despite deceleration of annual growth trajectory in 2012, employment level portrays positive trends in 2013. Employment level and job losers increased by 5 per cent and 3 per cent respectively whilst job leavers declined by 25 per cent in 2013. New entrant employees into the working environment recorded 0 per cent rate while re-entrants

¹ Western Cape had 3.9% in 2011 and declined to 3.2% in 2012, Gauteng was at 4.4% in 2011 and declined to 2.9% in 2012, Mpumalanga declined from 2.4% in 2011 to 2.2% in 2012 while Limpopo recorded 2.2% in 2011 and 1.2% in 2012.

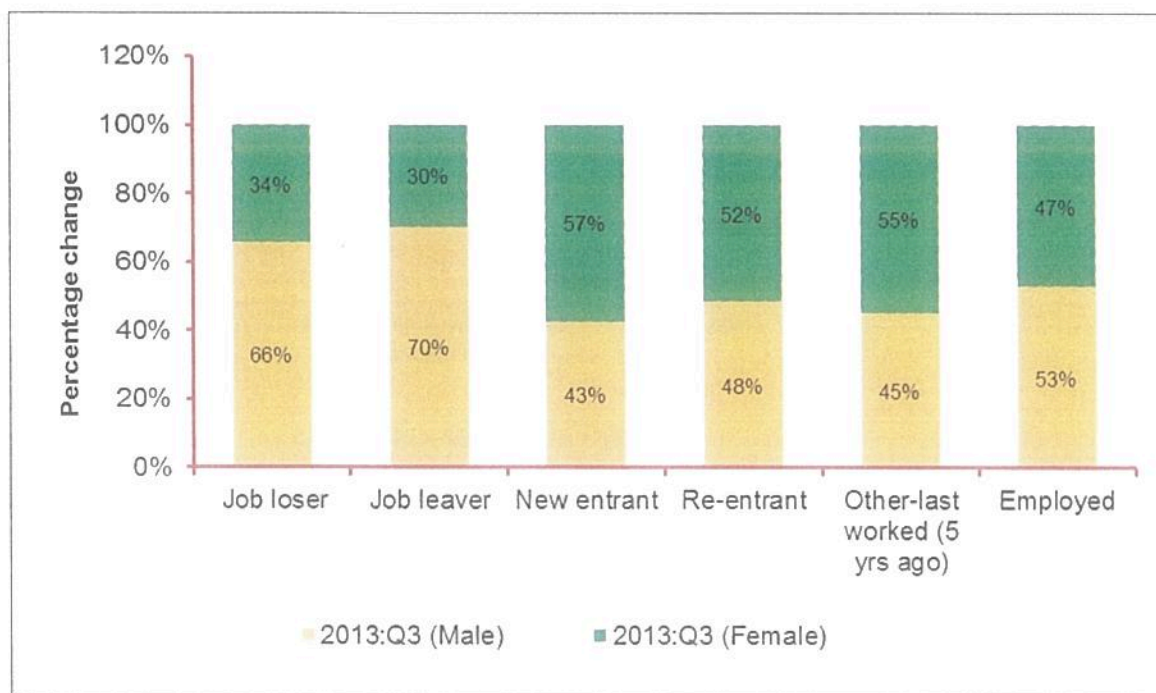
declined by 8 per cent. Job leavers recorded 25 per cent decline showing that most people are no longer peddling for greener pastures.

The youth category between the ages of 15-34 held a huge proportion of employment rate in 2013. Therefore it contributed 70 per cent to the employment level whilst 30 per cent contributed by adults between the ages 35-64 years.

As employment level increased in 2013, working population by gender on both males and females were unstable. The male job leavers recorded 70 per cent followed by the job losers with 66 per cent in 2013. Since male job leavers recorded the highest percentage rate, new entrants remained lowest by 43 per cent while re-entrants recorded 48 per cent.

Male population experienced high percentages of job leavers and job losers as compared to females. Apart from lacklustre female employment level of 47 per cent in 2013, 30 per cent employees resigned while 34 per cent lost their jobs. During the same period, it has recorded 45 per cent for those who worked 5 years ago and 52 per cent for re-entrants. Male population recorded 53 per cent of employment level whilst female recorded 47 per cent.

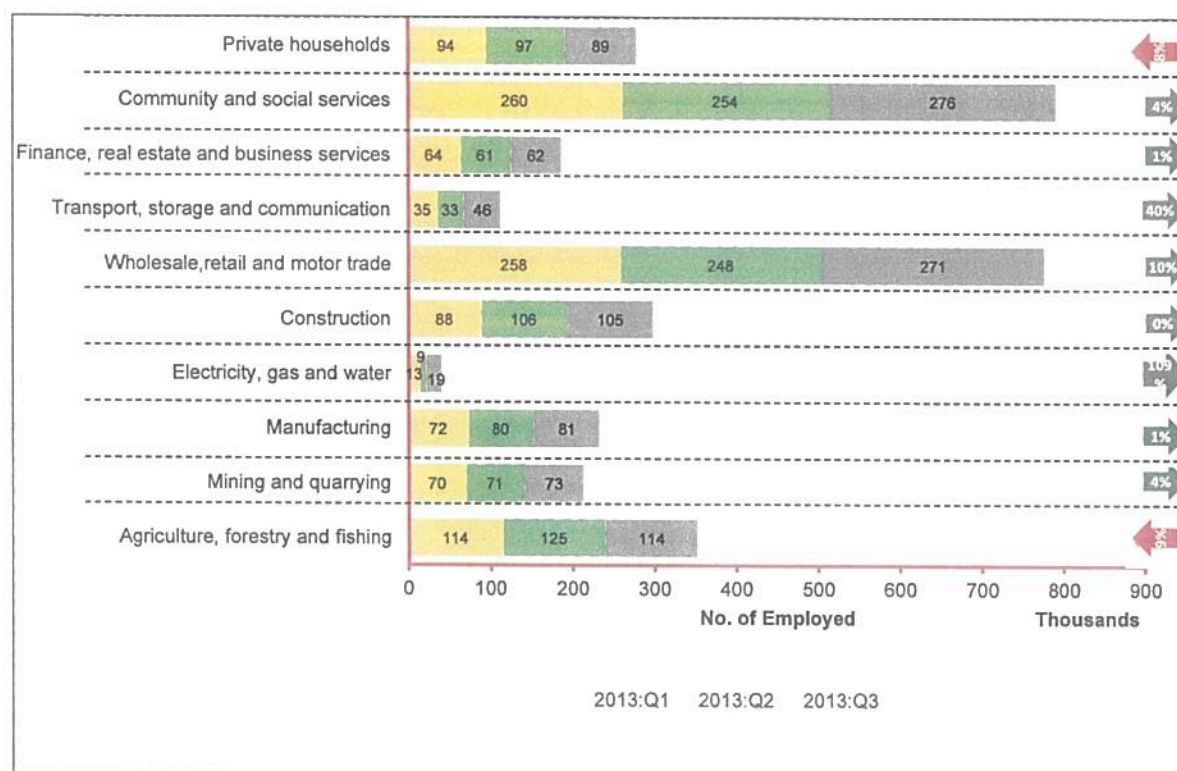
Figure 2: Working population by job status by gender



Source: Statistics South Africa (2013)

The majority of sectors increased their employment levels during the third quarter of 2013 except for the private households and agriculture, forestry and fishing sector. The transport, storage and communication, wholesale, retail and motor trade, and community and social services sectors increased their employment levels by 40 per cent, 10 per cent and 9 per cent respectively. Despite labor volatility in the mining and manufacturing sectors, employment rate increased by 4 per cent and 1 per cent respectively. An increasing employment level indicates that more jobs have been created and the government would attain some of its policy objectives such as poverty eradication through employment.

Figure 3: Limpopo employment by sector



Source: Statistics South Africa (2013)

Household income and expenditure

Apart from household service improvements, household income from salaries/wages and from businesses increased by 12 per cent and 7 per cent respectively. However majority of household income such as, pensions, remittance and grants declined by 58 per cent, 11 per cent and 1 per cent respectively (2010-2012). Improved salaries indicate life improvement of households in the province. In line with income enhancement, majority of household expenditures improved in 2010-2012. Household expenditure from R200-R399 and R400-799 declined by 64 per cent and 36 per cent

respectively in 2010 -2012. This decrease shows that majority of households now can afford. Household expenditure between R2500 - R4999 increased significantly by 92 per cent, showing that most of households spent more of their income between this ranges. Household income improvement orchestrated positive household expenditure trajectory (2010-2012).

1.2 Organisational environment

This planning period is conducted when the department has vacancies at the top management layer. The promotion of the former Senior General Manager: Financial Governance to Head of Department also created a vacuum in the Provincial Accountant General's office. Two other Senior General Manager positions are still vacant in the areas of Corporate Governance and Assets Liabilities and Supply Chain Management.

The Provincial Treasury is also finalising the process of reviewing the organisational structure in order to align it to the recommended Treasuries' generic structure as developed by the National Treasury as part of the Recovery plan and to ensure that the department is organised in a way that would enable it to achieve its mandate.

2. REVISIONS TO LEGISLATIVE AND OTHER MANDATES

The Legislative and other mandates were not revised.

3. OVERVIEW OF 2014/15 BUDGET AND MTEF ESTIMATES

3.1 Expenditure estimates

DEPARTMENTAL SUMMARY

The main share of the budget is allocated to Administration with a total of R135, 701 million which equals to 37.9%, followed by Financial Governance at an amount of R96, 672 million which equals to 27%, Assets Liabilities & SCM with a budget of R75, 182 million or 21% and lastly Sustainable Resource with a budget of R50, 242 million which equals to 14%

Table 5.2(a): Summary of payments and estimates: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2014/15	2015/16	2016/17
	2010/11	2011/12	2012/13						
					2013/14				
Programme 1: Administration	101 160	110 689	119 528	121 545	126 731	126 731	135 701	143 496	152 132
Programme 2: Sustainable Resource Management	31 542	34 370	35 057	50 705	44 537	44 537	50 242	53 485	56 170
Programme 3: Asset and Liabilities Management	118 562	59 542	74 749	73 727	68 040	68 040	75 182	93 820	98 511
Programme 4: Financial Governance	108 108	53 536	52 468	138 731	145 400	145 400	96 672	89 207	93 667
Total payments and estimates	359 372	258 137	281 802	384 708	384 708	384 708	357 797	390 018	400 480

Table 5.2(b): Summary of provincial payments and estimates by economic classification: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2014/15	2015/16	2016/17
	2010/11	2011/12	2012/13						
					2013/14				
Current payments	350 891	246 756	272 131	378 131	375 149	375 149	352 397	375 312	395 539
Compensation of employees	157 528	175 755	177 180	220 974	206 203	206 203	229 247	252 102	266 168
Goods and services	193 363	71 001	94 971	157 157	168 946	168 946	123 150	123 210	129 371
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	5 526	8 930	4 115	3 700	3 507	3 507	3 000	2 196	2 306
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	701	711	747
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	5 526	8 930	4 115	3 700	3 507	3 507	2 299	1 485	1 559
Payments for capital assets	2 955	2 451	5 556	2 877	6 052	6 052	2 400	2 510	2 636
Buildings and other fixed structures	8	110	217	-	-	-	-	-	-
Machinery and equipment	2 934	2 341	5 339	2 877	6 052	6 052	2 400	2 510	2 636
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised Military Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	2	-	-	-	-	-	-	-	-
Land and subsoil assets	11	-	-	-	-	-	-	-	-
Total economic classification	359 372	258 137	281 802	384 708	384 708	384 708	357 797	390 018	400 480

3.2 Relating expenditure trends to strategic outcome oriented goals

The overall budget has decreased by 7 per cent year on year from R384, 7 million in 2013/14 to R357, 797 million in 2014/15. Compensation of employees' budget has grown by 10 per cent to cater for cost of living adjustment as well as capacitating CFO's office. Goods and services budget has decreased by 27 per cent; this is as a result of a once off additional R78 million allocated to the department for recovery projects in 2013/14 financial year. A decline of 14 per cent on Transfers and Subsidies is mainly due to non-awarding of new bursaries in 2013 academic year.

Provision has been made to cater for inflation related increases on already awarded external bursaries and leave gratuities. A decrease of 60 per cent on payments is due to once off purchases made during the 2013/14 financial year.

PART B: PROGRAMME AND SUBPROGRAMME PLANS

Budget Structure

Programme	Sub-programme
a. 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)
b. Programme 2: Sustainable Resource Management	2.1 Programme Support 2.2 Economic Analysis 2.3 Fiscal Policy 2.4 Budget Management 2.5 Public Finance 2.6 Intergovernmental Fiscal Relations (Municipal Finance)
c. Programme 3: Assets, Liabilities and Supply Chain Management	3.1 Programme Support 3.2 Asset Management 3.3 Liabilities Management 3.4 Provincial Supply Chain Management 3.5 Support & Interlinked Financial Systems
d. Programme 4: Financial Governance	4.1 Programme Support 4.2 Accounting Services 4.3 Transversal Risk Management & Internal Control 4.4 Provincial Internal Audit

4. PROGRAMMES

4.1 PROGRAMME 1: ADMINISTRATION

The purpose of the programme is to provide effective and efficient Strategic management, administrative support and sound financial management to Provincial Treasury.

The programme has the following sub-programmes namely:

- MEC Support Services
- Management Services
- Corporate Services
- Financial Management (Office of the CFO)

4.1.1 PROGRAMME 1 STRATEGIC OBJECTIVES ANNUAL TARGETS FOR 2014/15

Programme 1 Strategic objectives	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic outcome oriented Goal 1: Effective and efficient administrative support in the department.							
1	To provide strategic internal administrative support to four programmes in line with relevant prescripts during 2010/11 to 2014/15.	100% adherence to compliance calendar and institutional arrangements.	100% compliance with institutional arrangements and implementation of EXCOM resolutions	100% compliance with institutional arrangements	4 programmes to comply to institutional arrangements	4 programmes to comply to institutional arrangements	4 programmes to comply to institutional arrangements
	Implementation of HR plan to ensure recruitment and retention of skilled personnel in order to achieve organisational performance	Implementation of HR plan to ensure recruitment and retention of skilled personnel in order to achieve organisational performance	Implementation of HR plan to ensure recruitment and retention of skilled personnel in order to achieve organisational performance	Implementation of HR plan to ensure recruitment and retention of skilled personnel in order to achieve organisational performance	4 programmes to comply with the PMDS Policy	4 programmes to comply with the PMDS Policy	4 programmes to comply with the PMDS Policy
					4 programmes implement SDIP as planned	4 programmes implement SDIP as planned	4 programmes implement SDIP as planned
	Top 10 Departmental	Top 10 Departmental	Top 10 Departmental	Top 10 Departmental	Top 10 Departmental	Top 10 Departmental	Top 10 Departmental

Programme 1 Strategic objectives	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic outcome oriented Goal 1: Effective and efficient administrative support in the department.							
	Risks mitigated to ensure achievement of set objectives	Risks mitigated in the line with the risk management plan to provide reasonable assurance on the achievement of set objectives	Risks mitigated in the line with the risk management plan to provide reasonable assurance on the achievement of set objectives	Risks mitigated in the line with the risk management plan to provide reasonable assurance on the achievement of set objectives	Risks mitigated in the line with the risk management plan to provide reasonable assurance on the achievement of set objectives	Risks mitigated in the line with the risk management plan to provide reasonable assurance on the achievement of set objectives	Risks mitigated in the line with the risk management plan to provide reasonable assurance on the achievement of set objectives
	3 Information Management Strategies (SISP, Communicatio n Strategy and Records Management System) developed, implemented and monitored	100% Compliance with Communicatio n Strategy and Records Management System for improved information management	100% Compliance with Communicatio n Strategy and Records Management System achieved for improved information management	100% Compliance with Communicatio n Strategy and Records Management System for improved information management	100% Compliance with Records Management System for improved document management	100% Compliance with Records Management System for improved document management	100% Compliance with Records Management System for improved document management

Programme 1 Strategic objectives	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic outcome oriented Goal 1: Effective and efficient administrative support in the department.							
		100% Compliance with Communicatio n Strategy and Records Management System for improved information management			100% Compliance with Records Management System for improved document management	100% Compliance with Records Management System for improved document management	100% Compliance with Records Management System for improved document management
					4 programmes comply with the Corporate Identity Manual and Communicatio n Policy	4 programmes comply with the Corporate Identity Manual and Communicatio n Policy	4 programmes comply with the Corporate Identity Manual and Communicatio n Policy
					Strategic Information Systems plan developed	100% prioritised Strategic Information Systems Plan (SISP) projects implemented to achieve	100% prioritised Strategic Information Systems Plan (SISP) projects implemented to achieve

Programme 1 Strategic objectives	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic outcome oriented Goal 1: Effective and efficient administrative support in the department.							
		departmental objectives through optimal use of information technology	objectives through optimal use of information technology	objectives through optimal use of information technology	objectives through optimal use of information technology	objectives through optimal use of information technology	objectives through optimal use of information technology
	Facilitated maintenance of 7 office buildings	100% compliance to GIAMA plan to ensure a safe and healthy built and office environment	100% compliance to GIAMA plan achieved to ensure a safe and healthy built and office environment	100% compliance to GIAMA plan to ensure a safe and healthy built and office environment	100% compliance to GIAMA plan to ensure a safe and healthy built and office environment	100% compliance to GIAMA plan to ensure a safe and healthy built and office environment	100% compliance to GIAMA plan to ensure a safe and healthy built and office environment
	Provided office housekeeping services in 7 buildings						
	Implemented and monitored 1 Security Policy (MISS) and 1 Investigation Strategy	50% (2 programmes) compliance with MISS & Policy Security Strategy for improved information and physical security; and prevention of	75% (3 programmes) compliance with MISS & Policy Security Strategy for improved information and physical security; and prevention of	100% (4 programmes) compliance with MISS & Policy Security Strategy for improved information and physical security; and prevention of	100% (4 programmes) compliance with MISS & Policy Security Strategy for improved information and physical security; and prevention of	100% (4 programmes) compliance with MISS & Policy Security Strategy for improved information and physical security; and prevention of	100% (4 programmes) compliance with MISS & Policy Security Strategy for improved information and physical security; and prevention of

Programme 1 Strategic objectives	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic outcome oriented Goal 1: Effective and efficient administrative support in the department.							
		fraud and corruption.	fraud and corruption.	fraud and corruption.	fraud and corruption.	fraud and corruption.	fraud and corruption.
2	Improve financial management t in the department from financial capability level 3 to level 3+ by 2014/15.	Level 3 financial management capability attained	Level 3 financial management capability attained	Level 3 financial management capability attained	Level 3+ financial management capability attained	Level 3+ financial management capability attained	Level 3+ financial management capability attained
		Compiled and submitted 12 IYM reports	98 - 100% of expenditure in line with allocated budget	98 - 100% of expenditure in line with allocated budget	98 - 100% of expenditure in line with allocated budget	98 - 100% of expenditure in line with allocated budget	98 - 100% of expenditure in line with allocated budget
	Performance of 4 Programmes monitored in line with Performance information frameworks and 66% of planned targets were achieved	Performance of 4 Programmes monitored in line with Performance information frameworks and 88% of planned targets are achieved	Performance of 4 Programmes monitored in line with Performance information frameworks to ensure that 90% of planned targets are achieved	Performance of 4 Programmes monitored in line with Performance information frameworks to ensure that 90% of planned targets are achieved	Performance of 4 Programmes monitored in line with Performance information frameworks to ensure that 90% of planned targets are achieved	Performance of 4 Programmes monitored in line with Performance information frameworks to ensure that 95% of planned targets are achieved	Performance of 4 Programmes monitored in line with Performance information frameworks to ensure that 95% of planned targets are achieved

4.1.2 PROGRAMME 1 PERFORMANCE INDICATORS AND ANNUAL TARGETS FOR 2014/15 – 2016/17

Programme 1 Performance indicators		²Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic Objective 1: To provide strategic internal administrative support to four programmes in line with relevant prescripts during 2010/11 to 2014/15.								
1	Number of programmes monitored for compliance to institutional arrangements	100% adherence to compliance calendar and institutional arrangements.	4	4	4	4	4	4
2	Number of programmes monitored and supported on compliance to PMDS policy	4	4	4	4	4	4	4
3	Number of programmes	New Indicator	New Indicator	New Indicator	New Indicator	3	3	3

² Audited/actual performance rephrased to align with the Framework for Strategic Plans & APPs

Programme 1 Performance indicators	² Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
monitored and supported on the implementation of SDIP							
4 Number of facilities monitored on the implementation of Risk Assessment recommendations	New Indicator	New Indicator	New Indicator	New Indicator	9	9	9
Indicator 5 contributes towards the Limpopo Employment, Growth and Development Plan (LEGDP) key action programme of Corporate Governance (Risk Management)							
5 Number of programmes supported and monitored in the mitigation of the top ten risks to provide reasonable assurance on the achievement of set objectives.	Monitored and supported 4 programmes in risk management process	4	4	4	4	4	4
6 Number of programmes monitored and supported on the implementation of Records Management Systems	4	4	4	4	4	4	4
7 Number of buildings provided with auxiliary services in	Facilitated maintenance of 7 office buildings and provided housekeeping	9	9	9	9	9	9

Programme 1 Performance indicators	² Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
line with GIAMA plan	services in 2 of the 7 buildings						
8	Number of programmes monitored and supported on compliance to Corporate Identity Manual and the Communication Policy	4	4	4	4	4	4
Indicator 9 contributes towards the Limpopo Employment, Growth and Development Plan (LEGDP) key action programme of Corporate Governance (Information Technology Governance)							
9	Number of prioritised ICT projects implemented in line with SISIP	Strategic Information Systems plan developed	50% of prioritised SISIP projects implemented	4	4	4	4
10	Number of programmes supported in the implementation of MISS Investigation Strategy to ensure compliance with National Security Prescripts	Implemented and monitored 1 Security Policy MISS and 1 Investigation Strategy	2	2	4	4	4
Strategic Objective 2: Improve financial management in the department from financial capability level 3 to level 3+ by 2014/15.							

Programme 1 Performance indicators		² Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Indicators contribute towards the Limpopo Employment Growth and Development Plan (LEGDP) key action programme on Corporate Governance (Internal Financial Controls and Financial Management Capabilities)								
11	Number of IYM reports compiled in line with National Treasury prescripts to monitor expenditure	Compiled and submitted 12 IYM reports	12	12	12	12	12	12
12	Number of programmes supported on expenditure management	New Indicator	New Indicator	New Indicator	New Indicator	4	4	4
13	% of suppliers' valid invoices paid within 30 days	New indicator	New indicator	New indicator	New indicator	100%	100%	100%
14	Number of departmental plans and performance reports developed and analysed in line with National Treasury Frameworks	Aligned Performance Plans to the departmental priorities and National Treasury Frameworks	Performance of 4 Programmes monitored in line with Performance information frameworks and 88% of planned targets are achieved	8	8	8	8	8
15	Number of strategic sourcing, maintenance and disposal plans implemented in line	100% Goods and services acquired, managed and disposed in line with applicable prescripts	100% Goods and services acquired, managed and disposed in line with applicable prescripts	5	5	5	5	5

Programme 1 Performance indicators	² Audited/Actual performance		Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/12 prescripts		2014/15	2015/16	2016/17
with applicable SCM prescripts						

4.1.3 PROGRAMME 1 QUARTERLY TARGETS FOR 2014/15

Programme 1 Performance indicators	Reporting period	Annual target 2014/15	Quarterly targets			
			1 st	2 nd	3 rd	4 th
Strategic Objective 1: To provide strategic internal administrative support to four programmes in line with relevant prescripts during 2010/11 to 2014/15.						
1	Number of programmes monitored for compliance to institutional arrangements	Monthly, Quarterly and Annually	4	4	4	4
2	Number of programmes monitored and supported on compliance to PMDS policy	Quarterly	4	4	4	4
3	Number of programmes monitored and supported on implementation of SDIP	Quarterly and Annually	3	3	3	3
4	Number of facilities monitored on the implementation of Risk Assessment recommendations	Quarterly	9	9	9	9

Programme 1 Performance indicators		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
5	Number of programmes supported and monitored in the mitigation of the top ten risks to provide reasonable assurance on the achievement of set objectives.	Quarterly and Annually	4	4	4	4	4
6	Number of programmes monitored and supported on the implementation of Records Management Systems	Quarterly	4	1	1	1	1
7	Number of buildings provided with auxiliary services in line with GIAMA plan	Quarterly	9	9	9	9	9
8	Number of programmes monitored and supported on compliance to Corporate Identity Manual and the Communication Policy	Quarterly	4	1	1	1	1
9	Number of prioritised ICT projects implemented in line with SISIP	Quarterly	4	4	4	4	4
10	Number of programmes supported in the implementation of MISS and Investigation Strategy to ensure compliance with National Security Prescripts	Quarterly	4	1	1	1	1
Strategic Objective 2: Improve financial management in the department from financial capability level 3 to level 3+ by 2014/15.							

Programme 1 Performance indicators		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
11	Number of IYM reports compiled in line with National Treasury prescripts to monitor expenditure	Monthly	12	3	3	3	3
12	Number of programmes supported in expenditure management	Quarterly	4	4	4	4	4
13	% of suppliers' valid invoices paid within 30 days	Quarterly	100%	100%	100%	100%	100%
14	Number of departmental plans and performance reports developed and analysed in line with National Treasury Frameworks	Monthly & Quarterly	8	2	2	2	2
15	Number of strategic sourcing, maintenance and disposal plans implemented in line with applicable SCM prescripts	Quarterly	5	5	5	5	5

4.1.4 RISK MANAGEMENT

Programme 1: Administration		
Strategic Objective(s)	Strategic Risk	Mitigation

Programme 1: Administration		
Strategic Objective(s)	Strategic Risk	Mitigation
To provide strategic internal administrative support to four programmes in line with relevant prescripts during 2010/11 to 2014/15.	Inadequate support to the department caused by inadequate support of methodologies, lack of technical skills, vacant funded posts and inadequate resources (capacity)	Ensure implementation of Section 100 recovery projects. Review support methodologies to provide adequate support Facilitate filling of funded vacant posts with required experience and skills.
	Threat to business continuity /sustainability caused by lack of business continuity plan.	Develop, approve and operationalize BCP.

4.1.5 Reconciling performance targets with the Budget and MTEF

Expenditure estimates

ADMINISTRATION

Table 5.3(b): Summary of provincial payments and estimates by economic classification: Programme 1: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2014/15	2015/16	2016/17
	2010/11	2011/12	2012/13						
					2013/14				
Current payments	94 706	101 009	112 044	117 271	120 092	120 092	130 301	138 790	147 191
Compensation of employees	56 759	64 086	57 258	70 637	69 115	69 115	75 657	82 337	87 915
Goods and services	37 947	36 923	54 786	46 634	50 977	50 977	54 644	56 453	59 276
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	4 506	7 480	2 336	2 000	1 978	1 978	3 000	2 196	2 306
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	701	711	747
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	4 506	7 480	2 336	2 000	1 978	1 978	2 299	1 485	1 559
Payments for capital assets	1 948	2 200	5 148	2 274	4 661	4 661	2 400	2 510	2 636
Buildings and other fixed structures	8	110	217	-	-	-	-	-	-
Machinery and equipment	1 938	2 090	4 931	2 274	4 661	4 661	2 400	2 510	2 636
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	2	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	101 160	110 689	119 528	121 545	126 731	126 731	135 701	143 496	152 132

Performance and expenditure trends

The overall budget for this programme has increased by 7 per cent to R135, 701 million in 2014/15 financial year. Compensation of employees' budget shows an increase of 9 per cent and the funds will be used in appointing staff as part of capacitating CFO's offices in the Province.

Goods and services increased by 7 per cent and the budget will be mainly used on paying lease payments of office building and equipment's, security services, telephones, training & development of staff, audit fees, municipal services and other administrative costs.

Transfers and subsidies budget has recorded an increase of 34 per cent to cater for the increase in fees at tertiary institutions as well funds to be transferred to SETA.

Payments for capital assets decreased by 49 per cent and this is due to once off purchases made during 2013/14.

4.2 PROGRAMME 2: SUSTAINABLE RESOURCE MANAGEMENT

The programme purpose is to inform financial resource allocation, manage the provincial budget and to support and monitor provincial departments, municipalities and public entities for efficient and effective use of the province's fiscal resources.

The programme has the following sub-programmes:

- Fiscal Policy
- Economic Analysis
- Infrastructure Management and PPPs
- Intergovernmental Fiscal Relations (Municipal Finance)

4.2.1 PROGRAMME 2 STRATEGIC OBJECTIVES ANNUAL TARGETS FOR 2014/15

Programme 2 Strategic objectives		³ Audited/Actual performance		Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12		2012/13	2014/15	2015/16
Strategic outcome oriented Goal 2: Responsive, accountable, effective and efficient provincial and local government system							
1	To achieve clean audit in 13 Provincial Departments and 30 Municipalities by 2014	6 Research and Budget documents produced to align with the Fiscal Policy	7 Research / Budget documents produced to align the Fiscal Policy	7 Research and Budget documents produced to align with the Fiscal Policy	7 Research and Budget documents produced to align with the Fiscal Policy	7 Research and Budget documents produced to align with the Fiscal Policy	7 Research and Budget documents produced to align with the Fiscal Policy
		Supported 13 department s / votes to collect the set revenue targets	100% (R583,5m) collection of revenue target achieved	Developed and monitored implementation of revenue enhancement strategy	Review and monitor implementation of revenue enhancement strategy	Increased revenue through implementation of Provincial Revenue Enhancement Strategy	Increased revenue through review and implementation of Provincial Revenue Enhancement Strategy
		Compiled, tabled and gazetted 2 budget documents in line with	2 document compiled, tabled and gazetted in line with the set standards and	2 budget documents compiled, tabled and gazetted in line with the set	2 budget documents compiled, tabled and gazetted in line with the	Improved budget allocation aligned to government/provincial priorities	Improved budget allocation aligned to government/provincial priorities

³ Audited/Actual Performance rephrased to align to the Framework for Strategic Plans & APP's

Programme 2 Strategic objectives	³ Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic outcome oriented Goal 2: Responsive, accountable, effective and efficient provincial and local government system							
	the set standards and national treasury guidelines (Provincial Expenditure Overview & Estimates of Provincial Expenditure) for transfers to local government	national treasury guidelines	standards and national treasury guidelines	set standards and national treasury guidelines	priorities	priorities	
	Assessed 13 Annual Performance Plans to align them with budget	13 departments monitored and supported in the implementation of planning and performance information	18	18	Aligned departmental Strategic Plans, Annual Performance Plans and budget	Aligned departmental Strategic Plans, Annual Performance Plans and	Aligned departmental Strategic Plans, Annual Performance Plans and budget

Programme 2 Strategic objectives	³ Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic outcome oriented Goal 2: Responsive, accountable, effective and efficient provincial and local government system							
	Produced 8 monthly and quarterly provincial expenditure and trends analysis reports	13 provincial in year monitoring reports produced in line with section 32 of PFMA to ensure that 13 departments spend within 100% of their allocated budgets	12 provincial in year monitoring reports produced in line with section 32 of PFMA.	12 provincial in year monitoring reports produced in line with section 32 of PFMA.	Improved spending by departments in line with allocated budgets	Improved spending by departments in line with allocated budgets	Improved spending by departments in line with allocated budgets
	Produced 8 monthly and quarterly infrastructure expenditure monitoring reports	11 departments monitored and supported in the implementation of IDIP to ensure that departments spend within 98% - 100% of their allocated infrastructure budgets	Provincial Infrastructure expenditure monitored	Provincial Infrastructure expenditure monitored			

Programme 2 Strategic objectives	³ Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic outcome oriented Goal 2: Responsive, accountable, effective and efficient provincial and local government system							
	100% of identified PPP projects for departmental, municipaliti es and entities were provided with technical assistance and support	100% of PPP projects for departments, municipalities and entities monitored and supported in line with Treasury Regulation 16	100% of PPP projects for departments, municipalities and entities monitored and supported in line with Treasury Regulation 16	100% of PPP projects for departments, municipalities and entities monitored and supported in line with Treasury Regulation 16	3 PPP projects monitored and supported in line with Treasury Regulation 16	3 PPP projects monitored and supported in line with Treasury Regulation 16	30 municipalities receive unqualified audit opinion
	8 municipalities received unqualified audit outcomes/opinions	5 municipalities received unqualified audit outcomes/opinions	2 municipalities received unqualified audit opinion (3 audits outstanding)	10 municipalities receive unqualified audit opinion	10 municipalities receive unqualified audit opinion	25 municipalities receive unqualified audit opinion	30 municipalities receive unqualified audit opinion

4.2.2 PROGRAMME 2 PERFORMANCE INDICATORS AND ANNUAL TARGETS FOR 2014/15 – 2016/17

Programme 2 performance indicators	4 Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic Objective 1: To achieve clean audit in 13 Provincial Departments and 30 Municipalities by 2014							
Indicators contribute towards National Development Plan objective 13: Building a capable developmental state							
1	Number of Research documents produced to align the Provincial Fiscal Policy	Produced one Sectoral Impact analysis (Economic and Social outlook) report.	7	7	7	7	7
2	Number of Departments and Public Entities supported and monitored in provincial revenue enhancement to ensure achievement of set target	13 departments / votes supported to collect the set revenue targets as per service standard	13	12	12	18	18
3	Number of budget documents compiled, tabled and gazetted in line with the set standards and	Compiled, tabled and gazetted 2 budget documents in line with the set standards and National Treasury	2	2	2	2	2

⁴ Audited/Actual Performance rephrased to align to the Framework for Strategic Plan & APP

Programme 2 performance indicators	⁴ Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic Objective 1: To achieve clean audit in 13 Provincial Departments and 30 Municipalities by 2014							
Indicators contribute towards National Development Plan objective 13: Building a capable developmental state							
	National Treasury guidelines (Main Appropriation Bill and Adjustment Budget)	guidelines (Provincial Expenditure Overview & Estimates Provincial Expenditure) for transfers to local government					
4	Number of departments and public entities monitored and supported in the implementation of planning and performance information frameworks to ensure achievement of set targets	Assessed Annual Performance Plans to align them with budget	13	18	18	18	18

Programme 2 performance indicators		4 Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic Objective 1: To achieve clean audit in 13 Provincial Departments and 30 Municipalities by 2014								
Indicators contribute towards National Development Plan objective 13: Building a capable developmental state								
5	Number of consolidated provincial in year monitoring reports produced in line section 32 of PFMA to ensure that departments spend 100% of their allocated budgets	Produced 8 monthly and 4 quarterly provincial expenditure and trends analysis reports	12	12	12	12	12	12
6	Number of votes supported on expenditure management	New Indicator	New Indicator	New Indicator	New Indicator	13	13	13
Indicators 6, 7, 8 and 9 contributes towards the National Development Plan objective number 4: Economic Infrastructure								
7	Number of infrastructure departments monitored and supported in the implementation of the Infrastructure Delivery Management	Infrastructure development programmes were managed through governance structures only in the first quarter	No baseline	3	8	9	9	9

Programme 2 performance indicators	4 Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic Objective 1: To achieve clean audit in 13 Provincial Departments and 30 Municipalities by 2014							
Indicators contribute towards National Development Plan objective 13: Building a capable developmental state							
	System.						
8	Number of departments monitored on Infrastructure expenditure to improve infrastructure service delivery	Produced monthly and quarterly infrastructure expenditure monitoring reports	11	8	9	9	9
9	Number of infrastructure plans assessed to ensure alignment to national and provincial priorities	New indicator	New indicator	New indicator	9	9	9
10	Number of existing PPP projects for departments and municipalities monitored and supported in line with Treasury Regulation 16	Identified 100% of PPP projects for departments, municipalities and entities provided them with technical assistance and support	Identified 100% of PPP projects for departments, municipalities and entities provided them with technical assistance and support	12	3	3	3

Programme 2 performance indicators		⁴ Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic Objective 1: To achieve clean audit in 13 Provincial Departments and 30 Municipalities by 2014								
Indicators contribute towards National Development Plan objective 13: Building a capable developmental state								
Contributes towards the Limpopo Employment Growth and Development Plan (LEGDP) key action programme on Corporate Governance (Internal Financial Controls and Financial Management Capabilities) & Internal Audit								
11	Number of Municipalities monitored and supported on budget process and documentation, financial management and governance matters to improve the audit opinions.	Monitored and Supported 30 municipalities and 2 entities partially on budget process and documentation, financial management and governance	30	30	30	30	30	30

4.2.3 PROGRAMME 2 QUARTERLY TARGETS FOR 2014/15

Programme 2 Performance indicators	Reporting period	Annual target 2014/15	Quarterly targets				
			1 st	2 nd	3 rd	4 th	
Strategic Objective 1: To achieve clean audit in 13 Provincial Departments and 30 Municipalities by 2014							
1	Number of Research documents produced to align the Provincial Fiscal Policy	Annually and quarterly	7	1	1	2	3
2	Number of Departments and Public Entities supported and monitored in provincial own revenue enhancement to ensure achievement of set target	Quarterly	18	18	18	18	18
3	Number of budget documents compiled, tabled and gazetted in line with the set standards and National Treasury guidelines (Main Appropriation Bill and Adjustment Budget)	Annually/ Quarterly	2	-	-	1	1

Programme 2 Performance indicators		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
4	Number of departments and public entities monitored and supported in the implementation of planning and performance information frameworks to ensure achievement of set targets	Quarterly	18	18	18	18	18
5	Number of consolidated provincial in year reports monitoring produced in line section 32 of PFMA to ensure that departments spend within 100% of their allocated budgets	Quarterly/ Annually	12	3	3	3	3
6	Number of votes supported on expenditure management	Monthly and Quarterly	13	13	13	13	13
7	Number of infrastructure departments monitored and supported in the implementation of the Infrastructure Delivery Management System.	Monthly/ Quarterly/ Annually	9	9	9	9	9
8	Number of departments monitored on infrastructure expenditure	Monthly	9	9	9	9	9

Programme 2 Performance indicators	Reporting period	Annual target 2014/15	Quarterly targets			
			1 st	2 nd	3 rd	4 th
to improve infrastructure service delivery						
9 Number of infrastructure plans assessed to ensure alignment to national and provincial priorities	Bi-annually	9	-	9	-	9
10 Number of existing PPP projects for departments and municipalities monitored and supported in line with Treasury Regulation 16	Monthly/ Quarterly/ Annually	3	3	3	3	3
11 Number of Municipalities monitored and supported on budget process and documentation, financial management and governance matters to improve the audit opinions.	Quarterly	30	30	30	30	30

4.2.4 RISK MANAGEMENT

Programme 2: Sustainable Resource Management		
Strategic Objective(s)	Strategic Risk	Mitigation
To achieve clean audit in 13 Provincial Departments and 30 Municipalities by 2014	Inadequate support to departments, public entities and municipalities caused by inadequate support methodologies, lack of technical skills, vacant funded posts and inadequate resources (capacity)	Ensure implementation of Section 100 recovery projects. Review support methodologies to provide adequate support Implement Financial and transversal support skills assessment and provide training to close identified skill gaps. Facilitate filling of funded vacant posts with required experience and skills.

4.2.5 Reconciling performance targets with the Budget and MTEF

Expenditure estimates

SUSTAINABLE RESOURCES MANAGEMENT

Table 5.4(b): Summary of provincial payments and estimates by economic classification: Programme 2: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2014/15	2015/16	2016/17
	2010/11	2011/12	2012/13						
Current payments	31 345	33 457	34 532	50 392	43 904	43 904	50 242	53 495	56 170
Compensation of employees	26 812	29 628	31 843	41 413	39 070	39 070	42 840	44 572	46 801
Goods and services	4 533	3 829	2 689	8 979	4 834	4 834	7 402	8 923	9 369
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	14	791	436	-	565	565	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	14	791	436	-	565	565	-	-	-
Payments for capital assets	183	122	89	313	68	68	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	183	122	89	313	68	68	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Total economic classification	31 542	34 370	35 057	50 705	44 537	44 537	50 242	53 495	56 170

Performance and expenditure trends

The budget for Sustainable Resource Management has increased by 11 per cent to R50, 242 million in 2014/15.

The Branch monitors the implementation of the budget in both provincial departments and municipalities. The budget provides for support and training activities in provincial departments and municipalities. Other cost drivers under this item relate to research, travelling and printing.

Sustainable Resource Management is responsible for providing professional advice to the MEC on provincial economic analysis, fiscal policy, public finance development, inter-governmental fiscal relations, revenue collection and provision of technical advice and support on Public Private Partnerships.

4.3 PROGRAMME 3: ASSETS, LIABILITIES AND SUPPLY CHAIN MANAGEMENT (INCLUDING FINANCIAL SYSTEMS)

This programme's purpose is to provide policy direction, facilitating the effective and efficient management of Assets, Liabilities, Financial Systems and Supply Chain Management.

The programme consists of the following sub-programmes:

- Programme Support
- Asset and Liabilities Management
- Provincial Supply Chain Management
- Support & Interlinked Financial Systems

4.3.1 PROGRAMME 3 STRATEGIC OBJECTIVES ANNUAL TARGETS FOR 2014/15

Programme 3 Strategic objectives	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/11	2012/13		2014/15	2015/16	2016/17
Strategic outcome oriented Goal 2: Responsive, accountable, effective and efficient provincial and local government system							
Goal and Objective contribute to the NDP Pillars of Building a Capable and Developmental State & Fighting Corruption							
1	To achieve clean audit in 13 Provincial Departments and 8 Public Entities by 2014	Produced 10 Inventory Management monitoring and support reports	Asset Management Policy Implementation monitored in 13 departments and 5 Public Entities to improve on the management of assets	Asset Management Policy Implementation monitored in 13 departments and 5 Public Entities to improve on the management of assets	Asset Management Policy Implementation monitored in 13 departments and 5 Public Entities to improve on the management of assets	Asset Management Policy Implementation monitored in 13 departments and 5 Public Entities to improve on the management of assets	Asset Management Policy Implementation monitored in 13 departments and 5 Public Entities to improve on the management of assets
		Supported and monitored 13 departments in the rolling out of cash management policies and procedures.	14 provincial cash forecasting and implementation reports to ensure that departments spend within available funds.	14 provincial cash forecasting and implementation reports produced to ensure that departments spend within available funds.	14 provincial cash forecasting and implementation reports produced to ensure that departments spend within available funds.	Compliance to Banking and Cash Management prescripts monitored for efficient and effective cash management in the province.	Compliance to Banking and Cash Management prescripts monitored for efficient and effective cash management in the province.

Programme 3 Strategic objectives	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/11	2012/13		2014/15	2015/16	2016/17
Strategic outcome oriented Goal 2: Responsive, accountable, effective and efficient provincial and local government system							
Goal and Objective contribute to the NDP Pillars of Building a Capable and Developmental State & Fighting Corruption							
	Compiled 12 performance monitoring reports	13 reports on technical support given to departments on banking issues ensure that the provincial banker meets its SLA targets.	13 reports produced on technical support given to departments on banking services	13 reports produced on technical support given to departments on banking services			
	Prepared 12 reconciliation statements for each:	1 Set of Provincial Revenue Fund Annual Financial Statements and 12 reconciliation statements for PRF, Bank Charges, Interest and Own Revenue Accounts to ensure unqualified audit opinion on	1 Set of Provincial Revenue Fund Annual Financial Statements and 12 reconciliation statements for PRF, Bank Charges, Interest and Own Revenue Accounts to ensure unqualified audit opinion on	1 Set of Provincial Revenue Fund Annual Financial Statements and 12 reconciliation statements for PRF, Bank Charges, Interest and Own Revenue Accounts to ensure unqualified audit opinion on			
	- Provincial Revenue Fund						
	- Bank Charges						
	- Interest Account						
- Own Revenue							

Programme 3 Strategic objectives	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/11	2012/13		2014/15	2015/16	2016/17
Strategic outcome oriented Goal 2: Responsive, accountable, effective and efficient provincial and local government system							
Goal and Objective contribute to the NDP Pillars of Building a Capable and Developmental State & Fighting Corruption							
		PRF.	PRF.	PRF.			
	Developed and reviewed SCM policies and guidelines in line with revised in SCM Prescripts.	100% compliance to SCM guidelines and prescripts to ensure transparent, equitable, fair, competitive and cost-effective procurement system in the province	100% compliance to SCM prescripts to ensure transparent, equitable, fair, competitive and cost-effective procurement system in the province	100% compliance to SCM prescripts achieved to ensure transparent, equitable, fair, competitive and cost-effective procurement system in the province	100% compliance to SCM prescripts to ensure transparent, equitable, fair, competitive and cost-effective procurement system in the province	100% compliance to SCM prescripts to ensure transparent, equitable, fair, competitive and cost-effective procurement system in the province	100% compliance to SCM prescripts to ensure transparent, equitable, fair, competitive and cost-effective procurement system in the province
	Arranged three bids from the researched and identified transversal goods and services areas	Identification and management of transversal contracts to ensure a cost-effective procurement system in the province.	Identified and managed transversal contracts to ensure a cost-effective procurement system in the province.	Identified and managed transversal contracts to ensure a cost-effective procurement system in the province.	Identification and management of transversal contracts to ensure a cost-effective procurement system in the province.	Identification and management of transversal contracts to ensure a cost-effective procurement system in the province.	Identification and management of transversal contracts to ensure a cost-effective procurement system in the province.

Programme 3 Strategic objectives	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/11	2012/13		2014/15	2015/16	2016/17
Strategic outcome oriented Goal 2: Responsive, accountable, effective and efficient provincial and local government system							
Goal and Objective contribute to the NDP Pillars of Building a Capable and Developmental State & Fighting Corruption							
	Empowered 1200 SMMEs on bidding with government	Empowered SMMEs and Cooperatives on government procurement processes.	Trained SMMEs on government procurement processes	Trained SMMEs on government procurement processes	Training of SMMEs on government procurement processes	Training of SMMEs on government procurement processes	Training of SMMEs on government procurement processes
2	To provide transversal financial systems support to 13 provincial departments during 2010/11 to 2014/15.	Analysed and consolidated 12 reports on systems utilisation	Provided effective financial systems support order improve financial management	12 departments provided financial systems support order improve financial HR management	12 departments provided financial systems support order improve financial HR management	13 departments provided financial systems support order improve financial HR management	13 departments provided financial systems support in order to improve financial and HR data management

4.3.2 PROGRAMME 3 PERFORMANCE INDICATORS AND ANNUAL TARGETS FOR 2014/15 – 2016/17

Programme 3 Performance Indicators		⁵ Audited/Actual performance				Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13	2014/15		2015/16	2016/17	
Strategic objective 1: To achieve clean audit in 13 Provincial Departments and 8 Public Entities by 2014									
Indicators contribute towards the Limpopo Employment Growth and Development Plan (LEGDP) key action programme on Corporate Governance (Internal Financial Controls and Financial Management Capabilities) and National Development Plan objective 13: Building a capable developmental state									
1	Number of departments monitored and supported on Asset Management to improve the effectiveness, efficiency and economical Asset Management	13	13	13	13	13	13	13	13
2	Number of departments monitored and supported on Inventory Management to improve the effectiveness, efficiency and economical Inventory Management	13	13	13	13	13	13	13	13
3	Number of departments and public entities monitored and supported on cash, banking and liabilities management.	Compiled performance monitoring reports	12	10	13	18	18	18	18
4	Number of Departments and Public Entities monitored and supported on contract management and other SCM	Assessed compliance analysed and monitored the implementation of SCM in provincial	SCM	20	20	17	17	17	17

⁵ Audit/Actual Performance rephrased to align to the Framework for Strategic Plans & APPs

Programme 3 Performance Indicators		⁵ Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic objective 1: To achieve clean audit in 13 Provincial Departments and 8 Public Entities by 2014								
Indicators contribute towards the Limpopo Employment Growth and Development Plan (LEGDP) key action programme on Corporate Governance (Internal Financial Controls and Financial Management Capabilities) and National Development Plan objective 13: Building a capable developmental state								
	processes.	departments and public entities.						
5	Number of SCM capacity building interventions conducted.	Capacitated Departments and public Entities on SCM processes	4	4	4	5	5	5
6	Number of transversal bids facilitated for adjudication in the province	New indicator	New indicator	New indicator	New indicator	2	2	2
7	Number of departments monitored and supported on compliance to transversal contracts	New indicator	New indicator	New indicator	New indicator	12	12	12
8	Number of capacity building initiatives facilitated for empowerment of SMMEs on bidding with government	New indicator	New indicator	New indicator	New indicator	120	130	140
9	Number of SMMEs assessed on their capacity to deliver on government procurement	68 SMMEs were capacitated to deliver on government contracts	85 SMMEs and 12 Cooperatives	60 SMMEs	65 SMMEs	100 SMMEs	110 SMMEs	120 SMMEs

Programme 3 Performance Indicators		⁵ Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic objective 1: To achieve clean audit in 13 Provincial Departments and 8 Public Entities by 2014								
Indicators contribute towards the Limpopo Employment Growth and Development Plan (LEGDP) key action programme on Corporate Governance (Internal Financial Controls and Financial Management Capabilities) and National Development Plan objective 13: Building a capable developmental state								
Strategic Objective 2: To provide transversal financial systems support to 13 provincial departments during 2010/11 to 2014/15.								
10	Number of departments supported and monitored on financial systems utilization.	Analyzed 12 reports on systems utilization	12	4	4	13	13	13
11	Number of LOGIS implementation deliverables implemented in identified sites in line with the LOGIS implementation plan	No baseline	No baseline	No baseline	100% in 3 sites	17 in two sites	17 in three sites	17 in three sites

4.3.3 PROGRAMME 3 QUARTERLY TARGETS FOR 2014/15

Programme 3 Performance indicators	Reporting period	Annual target 2014/15	Quarterly targets			
			1 st	2 nd	3 rd	4 th
Strategic objective 1: To achieve clean audit in 13 Provincial Departments and 8 Public Entities by 2014						
1	Number of departments monitored and supported on Asset Management to improve the effectiveness, efficiency and economical Asset Management	Monthly	13	13	13	13
2	Number of departments monitored and supported on Inventory Management to improve the effectiveness, efficiency and economical Inventory Management	Monthly	13	13	13	13

Programme 3 Performance indicators		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
3	Number of departments and public entities monitored and supported on cash, banking and liabilities management	Monthly	18	18	18	18	18
4	Number of Departments and Public Entities monitored and supported on contract management and other SCM processes.	Quarterly	17	5	4	4	4
5	Number of SCM capacity building interventions conducted.	Quarterly	5	1	1	1	2
6	Number of transversal bids facilitated for adjudication in the province	Quarterly	2	-	1	-	1

Programme 3 Performance indicators		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
7	Number of departments monitored and supported on compliance to transversal contracts	Quarterly	12	12	12	12	12
8	Number of capacity building initiatives facilitated for empowerment of SMMEs on bidding with government	Quarterly	120	30	30	30	30
9	Number of SMMEs assessed on their capacity to deliver on government procurement	Quarterly	100 SMMEs	25	25	25	25

Programme 3 Performance indicators		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
Strategic Objective 2: To provide transversal financial systems support to 13 provincial departments during 2010/11 to 2014/15.							
10	Number of departments supported and monitored on financial systems utilization	Quarterly and Annually	13	13	13	13	13
11	Number of LOGIS implementation plan deliverables implemented in identified sites in line with the LOGIS implementation plan	Quarterly	17 in two sites	2	6	6	3

4.3.4 RISK MANAGEMENT

Programme 3 : Assets, Liabilities, Financial Systems and Supply Chain Management		
STRATEGIC OBJECTIVE	STRATEGIC RISK	MITIGATION
To achieve clean audit in 13 Provincial Departments 8 and Public Entities by 2014	Inadequate support to departments, public entities and municipalities caused by inadequate support methodologies, lack of technical skills, vacant funded posts and inadequate resources (capacity)	Ensure implementation of Section 100 recovery projects. Review support methodologies to provide adequate support Implement Financial and transversal support skills assessment and provide training to close identified skill gaps. Facilitate filling of funded vacant posts with required experience and skills.
	Unauthorised spending by departments caused by lack of fiscal discipline by departments	Continue to implement manual cash blocking Monitor implementation of Cash Management Policy. Stringent monitoring of Provincial IYM projections and invoking Section 18 (2) (g) of the PFMA where necessary.

4.3.5 Reconciling performance targets with the Budget and MTEF

Expenditure estimates

ASSETS, LIABILITIES AND SCM

Table 5.5(b): Summary of payments and estimates by economic classification: Programme 3: Asset and Liability Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2014/15	2015/16	2016/17
	2010/11	2011/12	2012/13						
Current payments	117 798	59 264	73 392	72 572	66 479	66 479	75 182	93 820	98 511
Compensation of employees	38 754	39 864	43 219	50 622	46 091	46 091	49 054	56 955	59 803
Goods and services	79 044	19 400	30 173	21 950	20 388	20 388	26 128	36 865	38 708
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	716	243	1 320	1 000	264	264	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	716	243	1 320	1 000	264	264	-	-	-
Payments for capital assets	48	35	37	155	1 297	1 297	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	37	35	37	155	1 297	1 297	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	11	-	-	-	-	-	-	-	-
Total economic classification	118 562	59 542	74 749	73 727	68 040	68 040	75 182	93 820	98 511

Performance and expenditure trends

The budget for Assets, Liabilities & SCM has an increase of 9 per cent to R75, 182 million in 2014/15. There is an increase of 22 per cent on goods and services and this is due to the implementation of LOGIS in 2014/15.

Assets, Liabilities & SCM goods and services budget is mainly for paying SITA services, bank charges and printing of tender bulletins and documents, face value documents and subsistence and travelling allowance.

4.4 PROGRAMME 4: FINANCIAL GOVERNANCE

The purpose of the programme is:

- To ensure sound financial management and financial accountability in the province through capacity building, financial reporting, financial management policies development and support of oversight structures/bodies.
- To ensure that all Departments and public entities have implemented effective risk management and internal control processes.
- To provide internal audit services to all Limpopo provincial departments in compliance with the approved internal audit plan.

The programme consists of the following sub-programmes:

- Programme Support
- Accounting Services
- Internal Control and Risk Management
- Internal Audit services

4.4.1 PROGRAMME 4 STRATEGIC OBJECTIVES ANNUAL TARGETS FOR 2014/15

Programme 4 Strategic objectives	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Strategic outcome oriented Goal 2: Responsive, accountable, effective and efficient provincial and local government system							
1 To achieve clean audits in 13 Provincial departments and 8 Public Entities by 2014	876 officials trained on transversal systems	Provided financial management and transversal systems training to nominated officials in 13 votes and 8 public entities	Provided financial management and transversal systems training to nominated officials in 13 votes and 5 public entities to improve financial management skills in the province	Co-ordinate and administer financial management training and provide transversal systems training to nominated officials in 13 votes and 5 public entities to improve financial management skills in the province	Co-ordinate and administer financial management training and provide transversal systems training to nominated officials in 13 votes and 5 public entities to improve financial management skills in the province	Co-ordinate and administer financial management training and provide transversal systems training to nominated officials in 13 votes and 5 public entities to improve financial management skills in the province	Co-ordinate and administer financial management training and provide transversal systems training to nominated officials in 13 votes and 5 public entities to improve financial management skills in the province
		75 officials trained on financial management					
	Supported and guided 13 votes to obtain unqualified audit opinions	Supported 13 votes for them to improve their audit outcomes	Supported 12 votes on financial management for improved financial management capability level of 3+	Support 12 votes on financial management for improved financial management capability level of 3+	Support 12 votes on financial management for improved financial management capability level of 3+	Support 12 votes on financial management for improved financial management capability level of 3+	Support 12 votes on financial management for improved financial management capability level of 3+

Programme 4 Strategic objectives	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic outcome oriented Goal 2: Responsive, accountable, effective and efficient provincial and local government system							
	Supported 13 votes and 8 public entities in preparing annual financial statements in line with the PFMA	Supported 13 votes and 8 public entities on financial reporting framework to improve financial reporting.	Supported 13 votes and 5 public entities on financial reporting framework to improve financial reporting.	Support 13 votes and 5 public entities on financial reporting framework to improve financial reporting.	Support 13 votes and 5 public entities on applicable accounting standards to improve financial reporting.	Support 13 votes and 5 public entities on applicable accounting standards to improve financial reporting.	Support 13 votes and 5 public entities on applicable accounting standards to improve financial reporting.
	Prepared Consolidated Annual Financial Statements for votes and public entities in line with the PFMA	Prepared Consolidated Annual financial statements for votes and public entities.	Consolidated Annual Financial Statements for votes and public entities prepared in line with PFMA	Consolidated Annual Financial Statements for votes and public entities prepared in line with PFMA	Consolidated Annual Financial Statements for votes and public entities prepared in line with PFMA	Consolidated Annual Financial Statements for votes and public entities prepared in line with PFMA	Consolidated Annual Financial Statements for votes and public entities prepared in line with PFMA
	Prepared Annual Financial Statements for Tribal Levies and Trust Accounts	Prepared credible annual financial statements.	Annual Financial Statements for Tribal Levies and Trust Accounts prepared	Annual Financial Statements for Tribal Levies and Trust Accounts prepared	Annual Financial Statements for Tribal Levies and Trust Accounts prepared	N/A	N/A

Programme 4 Strategic objectives	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic outcome oriented Goal 2: Responsive, accountable, effective and efficient provincial and local government system							
	Supported 13 votes and 8 public entities in the development of their strategic risk profiles for 2012/13	Reviewed risk management implementation in line with the prescripts for all budget votes and public entities to minimise government risks to assure delivering set objectives.	Risk Management framework implementation and monitoring provided to all 12 budget votes and 8 public entities to minimise government risks to assure delivering set objectives.	Risk Management framework implementation and monitoring provided to all 12 budget votes and 5 public entities to minimise government risks to assure delivering set objectives	Risk Management framework implementation and monitoring provided to all 12 budget votes and 5 public entities to minimise government risks to assure delivering set objectives	Risk Management framework implementation and monitoring provided to all 12 budget votes and 5 public entities to minimise government risks to assure delivering set objectives	Risk Management framework implementation and monitoring provided to all 12 budget votes and 5 public entities to minimise government risks to assure delivering set objectives
	Supported and monitored 13 votes in the development of internal control improvement plans	Provided assistance and assurance on internal controls towards a clean audit for departments and public entities.	Reviewed and improved adequacy of 4 high financial process internal control procedures towards a clean audit for departments and public	Review and improve adequacy of 4 high financial process internal control procedures towards a clean audit for departments and public	Review and improve adequacy of 4 high financial process internal control procedures towards a clean audit for departments and public	Review and improve adequacy of 4 high financial process internal control procedures towards a clean audit for departments and public	Review and improve adequacy of 4 high financial process internal control procedures towards a clean audit for departments and public entities.

Programme 4 Strategic objectives	Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
	2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic outcome oriented Goal 2: Responsive, accountable, effective and efficient provincial and local government system							
		entities.	entities.	entities.	entities.	entities.	
	No baseline	Compliance with 2011/12 approved risk based internal audit plan achieved for 12 votes to achieve improved internal controls in departments	Compliance with 2012/13 approved risk based internal audit plan achieved for 12 votes to achieve a clean audit in departments	Compliance with 2013/14 approved risk based internal audit plan for 12 votes to achieve a clean audit in departments	To provide assurance and specialised audit services to ensure improvement of the internal control environment of the 12 votes.	To provide assurance and specialised audit services to ensure improvement of the internal control environment of the 12 votes.	To provide assurance and specialised audit services to ensure improvement of the internal control environment of the 12 votes.

4.4.2 PROGRAMME 4 PERFORMANCE INDICATORS AND ANNUAL TARGETS FOR 2014/15 – 2016/17

Programme 4 Performance indicators		⁶ Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic Objective 1: To achieve clean audits in 13 Provincial departments and 8 Public Entities by 2014								
Indicators contribute towards the Limpopo Employment Growth and Development Plan (LEGDP) key action programme on Corporate Governance (Internal Financial Controls and Financial Management Capabilities) and National Development Plan objective 13: Building a capable developmental state								
1	Number of courses conducted on transversal systems in line with National Treasury standards	992 officials trained on transversal systems	99	96	54	78	78	78
2	Number of financial management short courses co-ordinated in line with SAQA	66 officials trained on financial management	9	8	3	9	9	9
3	Number of long-term financial management qualification programmes coordinated in Provincial Departments	No baseline	No baseline	1	4	2	2	2
4	Number of votes monitored and supported in resolving AG audit the	13 departments monitored in the	13	13	13	12	12	12

⁶ Audit/Actual Performance rephrased to align to the Framework for Strategic Plans & APPs

Programme 4 Performance indicators		⁶ Audited/Actual performance		Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13	2014/15	2015/16	2016/17
Strategic Objective 1: To achieve clean audits in 13 Provincial departments and 8 Public Entities by 2014							
Indicators contribute towards the Limpopo Employment Growth and Development Plan (LEGDP) key action programme on Corporate Governance (Internal Financial Controls and Financial Management Capabilities) and National Development Plan objective 13: Building a capable developmental state							
	findings to improve audit outcomes	implementation of strategies to resolve external audit findings					
Indicator 5 contributes towards the Limpopo Employment, Growth and Development Plan (LEGDP) key action programme of Corporate Governance (Audit Committees)							
5	Number of audit committee meetings supported to improve governance in departments	Supported 3 Clusters Audit Committees and Central Audit committee	23	23	23	65	65
6	Number of votes monitored supported regards to matters	11 Departments monitored in the implementation of SCOPA resolutions	13	13	13	12	12

Programme 4 Performance indicators		⁶ Audited/Actual performance			Estimated performance 2013/14	Medium-term targets			
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17	
Strategic Objective 1: To achieve clean audits in 13 Provincial departments and 8 Public Entities by 2014									
Indicators contribute towards the Limpopo Employment Growth and Development Plan (LEGDP) key action programme on Corporate Governance (Internal Financial Controls and Financial Management Capabilities) and National Development Plan objective 13: Building a capable developmental state									
7	Number of votes and public entities supported in preparing financial statements in line with the PFMA.	Supported 13 votes and 8 public entities in preparing annual financial statements in line with the PFMA	13 (votes) 8 (public entities)	13 (votes) 5 (public entities)	13 (votes) 5 (public entities)	13 (votes) and 5 (public entities)	13 (votes) and 5 (public entities)	13 (votes) and 5 (public entities)	
8	Number of consolidated Annual financial statements for votes and for public entities prepared and submitted to the Auditor General	Prepared Consolidated Annual Financial Statements for votes in line with the PFMA	0	4 AFS for Votes (2008/09, 2009/10, 2010/11 & 2011/12)	5 AFS (Votes) 2008/09, 2009/10, 2010/11, 2011/12, 2012/13	3 AFS (Votes) 2011/12, 2012/13 & 2013/14	1 AFS (Vote)	1 AFS (Vote)	
		Aggregation of Annual Financial Statement done but final consolidation not yet finalised	0	3 AFS for Public Entities 2009/10, 2010/11 & 2011/12)	2 AFS (Public Entities) 2011/12 & 2012/13)	1 AFS (Public Entity)	1 AFS (Public Entity)	1 AFS (Public Entity)	

Programme 4 Performance indicators		6 Audited/Actual performance		Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13	2014/15	2015/16	2016/17
Strategic Objective 1: To achieve clean audits in 13 Provincial departments and 8 Public Entities by 2014							
Indicators contribute towards the Limpopo Employment Growth and Development Plan (LEGDP) key action programme on Corporate Governance (Internal Financial Controls and Financial Management Capabilities) and National Development Plan objective 13: Building a capable developmental state							
9	Number of Annual Financial Statement prepared for Tribal Levies and Trust Accounts.	Annual Financial Statements for Tribal Levies and Trust Accounts not prepared	0	9	1	10 (2004/05 – 2013/14)	N/A
Indicators contributes towards the Limpopo Employment, Growth and Development Plan (LEGDP) key action programme of Corporate Governance (Risk Management)							
10	Number of votes and public entities assessed supported on Risk Management Performance	All department's risk profiles reviewed for implementation of mitigations	13 votes were assessed on Risk Management Performance	17	17	17	17
11	Number of Provincial Departments and Public Entities monitored on their risks within the Provincial Risk Profile	Developed the Provincial Risk Profile and monitored mitigations	1	1	1	17	17

Programme 4 Performance indicators		⁶ Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic Objective 1: To achieve clean audits in 13 Provincial departments and 8 Public Entities by 2014								
Indicators contribute towards the Limpopo Employment Growth and Development Plan (LEGDP) key action programme on Corporate Governance (Internal Financial Controls and Financial Management Capabilities) and National Development Plan objective 13: Building a capable developmental state								
12	Number of Transversal Management Prescripts / Tools developed or reviewed	1	1	5	5	2	2	2
Indicators contribute towards the Limpopo Employment Growth and Development Plan (LEGDP) key action programme on Corporate Governance (Internal Audit capacity and Capability)								
13	Number of three year strategic rolling and annual audit plans prepared by Provincial Internal Audit and approved by the Audit Committee for the financial year 2014/15	New indicator	New indicator	New indicator	New indicator	12	12	12
14	Number of votes audited as per approved annual audit plans to improve the internal control environment	92% compliance with the approved annual audit plan. 144 out of a planned 155 audit projects (92.09) were	12	12	12	12	12	12

Programme 4 Performance indicators		⁶ Audited/Actual performance			Estimated performance 2013/14	Medium-term targets		
		2010/11	2011/12	2012/13		2014/15	2015/16	2016/17
Strategic Objective 1: To achieve clean audits in 13 Provincial departments and 8 Public Entities by 2014								
Indicators contribute towards the Limpopo Employment Growth and Development Plan (LEGDP) key action programme on Corporate Governance (Internal Financial Controls and Financial Management Capabilities) and National Development Plan objective 13: Building a capable developmental state								
		completed						
15	Number of annual internal Assurance Improvement Plan (QAIP) prepared to improve the quality of client services.	New indicator	New indicator	New indicator	New indicator	1	1	1
16	Number of votes monitored in the implementation of internal audit findings and recommendations to achieve improved internal controls in departments	Reviewed internal audit reported findings for implementation on	12	12	12	12	12	12

4.4.3 PROGRAMME 4 QUARTERLY TARGETS FOR 2014/15

Programme 4 Performance indicators		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
Strategic Objective 1: To achieve clean audits in 13 Provincial departments and 8 Public Entities by 2014							
1	Number of courses conducted on transversal systems in line with National Treasury standards	Quarterly	78	20	26	16	16
2	Number of financial management short courses co-ordinated in line with SAQA		9	0	3	3	3
3	Number of long-term financial management qualification programmes coordinated in Provincial Departments	Quarterly	2	2	2	2	2
4	Number of votes monitored and supported in resolving AG audit findings to improve audit outcomes	Quarterly	12	12	12	12	12

Programme 4 Performance indicators		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
5	Number of audit committee meetings supported to improve governance in departments	Quarterly	65	13	26	13	13
6	Number of votes monitored and supported with regards to SCOPA matters	Quarterly	12	12	12	12	12
7	Number of votes and public entities supported in preparing financial statements in line with the PFMA.	Quarterly	13 (votes) and 5 (public entities)	13 (votes) and 5 (public entities)	13 (votes) and 5 (public entities)	13 (votes) and 5 (public entities)	13 (votes) and 5 (public entities)
8	Number of consolidated Annual financial statements for votes and for public entities prepared and submitted to the Auditor General	Annually	3 AFS (Votes) 2011/12, 2012/13 & 2013/14	2	1	N/A	N/A
		Annually	1 AFS for Public Entity (2013/14)	1	N/A	N/A	N/A
9	Number of Annual Financial Statement prepared for Tribal Levies and Trust Accounts.	Annually	10 (2004/05 – 2013/14)	4	4	2	N/A

Programme 4 Performance indicators		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
10	Number of votes and public entities assessed and supported on Risk Management Performance	Quarterly	17	17	17	17	17
11	Number of Provincial Departments and Public Entities monitored on their risks within the Provincial Risk Profile	Quarterly	17	17	17	17	17
12	Number of Transversal Risk Management Prescripts / Tools developed or reviewed	Quarterly	2	0	1	1	0
13	Number of three year strategic rolling and annual audit plans prepared by Provincial Internal Audit and approved by the Audit Committee for the financial year 2014/15	Annual	12	12	-	-	-

Programme 4 Performance indicators		Reporting period	Annual target 2014/15	Quarterly targets			
				1 st	2 nd	3 rd	4 th
14	Number of votes audited as per approved annual audit plans to improve the internal control environment	Quarterly	12	12	12	12	12
15	Number of annual internal Assurance Improvement Plan (QAIP) prepared to improve the quality of client services.	Annual	1	-	-	-	1
16	Number of votes monitored in the implementation of internal audit findings and recommendations to achieve improved internal controls in departments	Quarterly	12	12	12	12	12

4.4.4 RISK MANAGEMENT

Programme 4: Financial Governance		
Strategic Objective	STRATEGIC RISK	MITIGATION
To achieve clean audit in 13 Provincial Departments and 8 Public Entities by 2014	Inadequate support to departments, public entities and municipalities caused by inadequate support methodologies, lack of technical skills, vacant funded posts and inadequate resources (capacity)	Ensure implementation of Section 100 recovery projects. Review support methodologies to provide adequate support Implement Financial and transversal support skills assessment and provide training to close identified skill gaps. Facilitate filling of funded vacant posts with required experience and skills.
	Inability to clear suspense account, allocate accumulated reserves and investments on tribal levies and trust accounts caused by unavailability of supporting documentation	To identify all beneficiaries of transfer payments made by government and private institution from 2004 to date. To obtain resolutions from the House of Traditional Leaders to distribute investments to date made from consolidate accounts and the reserve as at 01 April 2003. Open individual bank account for each of the Traditional Authorities with effective from 01 April 2014 to improve accountability.
	High staff turnover due to inability to retain staff/ personnel	Re introduction the Learnership programme Fill vacant funded internal audit posts.

4.4.5 Reconciling performance targets with the Budget and MTEF

Expenditure estimates

FINANCIAL GOVERNANCE

Table 5.6(b): Summary of payments and estimates by economic classification: Programme 4. Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	Audited	Audited	Audited				2014/15	2015/16	2016/17
	2010/11	2011/12	2012/13						
Current payments	107 042	53 026	52 163	137 896	144 674	144 674	96 672	89 207	93 667
Compensation of employees	35 203	42 177	44 840	58 302	51 927	51 927	61 696	68 238	71 650
Goods and services	71 839	10 849	7 323	79 594	92 747	92 747	34 976	20 969	22 017
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	290	416	23	700	700	700	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	290	416	23	700	700	700	-	-	-
Payments for capital assets	776	94	282	135	26	26	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	776	94	282	135	26	26	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	108 108	53 536	52 468	138 731	145 400	145 400	96 672	89 207	93 667

Performance and expenditure trends

Financial Governance allocation decline by 34 per cent to R96, 672 million in 2014/15 financial year. The decline is as a result of a once off allocation for recovery projects in the 2013/14 financial year. The bulk of the budget for this programme is consumed by compensation of employees – 64 per cent of the budget. This branch provides financial training and development for officials in provincial departments.

Financial Governance is responsible for sound financial management by ensuring that proper accounting norms and policies are implemented. The budget as allocated is mainly for compensation of employees whilst goods & services budget will be used for financial training & development of officials in provincial departments, Audit Committee, office stationery and printing.

PART C: LINKS TO OTHER PLANS

5. Links to the long term infrastructure and other capital plans

The Department has no long term infrastructure and other capital plans.

6. Conditional grants

No conditional grant for the MTEF period.

7. Public entities

The department does not oversee any public entities.

8. Public-private partnerships

The department has no public-private partnership agreements entered into.

ANNEXURES

ANNEXURE 1: TECHNICAL INDICATORS FOR PROGRAMME 1

Technical Indicator Definitions

Strategic outcome oriented Goal 1: Effective and efficient administrative support in the department.

Indicator number	1
Indicator title	Number of programmes monitored for compliance to institutional arrangements
Short definition	Monitor compliance of all structures (as outlined in the institutional arrangement document) within the four programmes on compliance to institutional arrangements
Purpose/importance	To ensure that all structure as outlined in the institutional arrangement document are monitored in order to enhance service delivery.
Source/collection of data	Minutes of all structure meetings
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Monthly, Quarterly and Annually
New indicator	No
Desired performance	All structures are monitored for compliance to institutional arrangements
Indicator responsibility	Senior Manager: HoD Support Services

Indicator number	2
Indicator title	Number of programmes monitored and supported on compliance to PMDS policy
Short definition	Monitor and support all four programmes on implementation of PMDS policy
Purpose/importance	To ensure that all 4 programmes comply to the PMDS Policy by assessment of individual performance and development of employees
Source/collection of data	Performance Agreements and Performance Review Discussion
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Monthly, Quarterly and annually
New indicator	Yes
Desired performance	That all programmes are monitored and supported on implementation of PMDS Policy
Indicator responsibility	General Manager: Corporate Services

Indicator number	3
Indicator title	Number of programmes monitored and supported on the implementation of SDIP
Short definition	Monitor three programmes on the following services; Department and municipalities' Clean audit 2014, 30 days payment cycle and implement LOGIS.
Purpose/importance	To track progress on the identified services for service delivery improvement
Source/collection of data	Data collected from identified Branches on quarterly basis
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non - Cumulative
Reporting cycle	Quarterly and annually
New indicator	Yes
Desired performance	All three programmes monitored and quality report generated.
Indicator responsibility	Senior Manager: Transformation Services

Indicator number	4
Indicator title	Number of facilities monitored on the implementation of Risk Assessment recommendations
Short definition	Monitor all nine facilities at head office and district level for compliance to OHSA
Purpose/importance	Tracks compliance to OHSA in all Departmental facilities to ensure healthy and safe environment
Source/collection of data	Monitoring and inspection reports through developed checklist
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non - Cumulative
Reporting cycle	Quarterly and Annually
New indicator	Yes
Desired performance	All Departmental facilities monitored on quarterly basis
Indicator responsibility	Senior Manager: Transformation Services

Indicator number	5
Indicator title	Number of programmes supported and monitored in the mitigation of the top ten risks to provide reasonable assurance on the achievement of set objectives.
Short definition	Facilitation on identification, assessment and mitigation of strategic risks.
Purpose/importance	To supported and monitored all four programmes to mitigate the strategic risks in order to limit the effect of risks to enhance service delivery.
Source/collection of data	Progress reports by programmes, Departmental Risk Register
Method of calculation	Simple count
Data limitations	Risks may be incorrectly identified by risk owners
Type of indicator	Output
Calculation type	Non -cumulative
Reporting cycle	Quarterly and annually
New indicator	No
Desired performance	That all four programmes are monitored and supported in mitigating the top ten risks to provide reasonable assurance on the achievement of set objectives.
Indicator responsibility	Senior Manager: Enterprise Risk Management

Indicator number	6
Indicator title	Number of programmes monitored and supported on implementation of Records Management Systems
Short definition	Monitor and support all four departmental programmes in implementation of Records Management systems i.e. File plans, Records Management Policy, Registry Procedure Manual, PAIA and PAJA manual
Purpose/importance	To track progress and improve compliance in the implementation of Records Management Systems
Source/collection of data	All four programmes utilizing Inspection / monitoring checklist
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	That all four programmes are monitored and supported in implementation of Records Management Systems
Indicator responsibility	Senior Manager: Records Management & Auxiliary Services

Indicator number	7
Indicator title	Number of buildings provided with auxiliary services in line with GIAMA Plan
Short definition	Facilitation and provisioning of logistical and office support services that includes cleaning services, building maintenance, allocation of offices and provision of telecommunication
Purpose/importance	To provide necessary support to our internal and external clients on cleaning services, building maintenance and allocation of offices
Source/collection of data	Cleaning routine forms, registers for building maintained and plan on office allocation
Method of calculation	Simple count
Data limitations	None
Type of indicator	Out-put
Calculation type	Non - cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All buildings provided with auxiliary services in line with GIAMA Plan
Indicator responsibility	Senior Manager: Records Management & Auxiliary Services

Indicator number	8
Indicator title	Number of programmes monitored and supported on compliance to Corporate Identity Manual and the Communication Policy
Short definition	Monitored and supported all four programmes to comply to the Corporate Identity Manual and Communication Policy
Purpose/importance	To ensure that all four programmes are monitored and supported on compliance to Corporate Identity Manual and Communication Policy for effective communication within the department
Source/collection of data	Internal Memos, emails and submissions
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	All programmes monitored and supported on compliance to Corporate Identity Manual and the Communication Policy
Indicator responsibility	Senior Manager: Communication Services

Indicator number	9
Indicator title	Number of prioritised ICT projects implemented in line with SISP
Short definition	Implementation of prioritized ICT projects in line with SISP
Purpose/importance	To track progress on implementation of prioritized ICT projects in line with SISP
Source/collection of data	Branches in the department, IT Steering Committee and SITA
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non - cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All four prioritized ICT projects be implemented in line with SISP
Indicator responsibility	Senior Manager: GITO

Indicator number	10
Indicator title	Number of programmes supported in the implementation of MISS and Investigation Strategy to ensure compliance with National Security prescripts
Short definition	Support all four programmes in implementation of MISS and Investigation Strategy
Purpose/importance	To assist all four programmes to implement MISS and Investigation Strategy Intended to minimize security risks
Source/collection of data	Analysis/Assessment Reports
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All four programmes supported in implementation of MISS and Investigation Strategy to ensure compliance with National Security prescripts
Indicator responsibility	Senior Manager: Security and Investigation Services

Indicator number	11
Indicator title	Number of IYM reports compiled in line with National Treasury prescripts to monitor expenditure
Short definition	Reporting on expenditure against the allocated budget.
Purpose/importance	To indicate possible areas of under - spending/over - spending in the department.
Source/collection of data	BAS, Vulindlela & PERSAL reports
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Monthly
New indicator	No
Desired performance	12 IYM reports compiled monthly in line with National Treasury prescripts.
Indicator responsibility	Senior Manager: Management Accounting

Indicator number	12
Indicator title	Number of programmes supported in expenditure management
Short definition	Support all four programmes on budget and expenditure through budget committee monthly meetings
Purpose/importance	Support all four programmes to improve budget expenditure in order to address the challenges of under / over spending.
Source/collection of data	BAS, Vulindlela & PERSAL reports
Method of calculation	Simple count
Data limitations	Unavailability of the reporting system, e.g. BAS
Type of indicator	Output
Calculation type	Non-Cumulative
Reporting cycle	Monthly
New indicator	Yes
Desired performance	All four programmes supported quarterly on expenditure management
Indicator responsibility	Senior Manager: Management Accounting

Indicator number	13
Indicator title	% of supplier's valid invoices paid within 30 days
Short definition	This is the percentage of valid invoices paid within 30 days
Purpose/importance	This performance indicator indicates how effectively the department pays its supplies
Source/collection of data	Invoice Register and BAS Reports
Method of calculation	% of invoices paid = Number of invoices paid/total number of valid invoices received
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	All valid invoices paid within 30 days
Indicator responsibility	Senior Manager: Financial Accounting

Indicator number	14
Indicator title	Number of departmental plans and performance reports developed in line with National Treasury Frameworks
Short definition	Departmental Performance Plans and Reports developed in line with National Treasury Frameworks
Purpose/importance	The indicator tracks the Department's compliance to the planning and performance information frameworks and ensures that there is integrated planning and outcomes based performance monitoring for effective and efficient service delivery
Source/collection of data	Strategic Plan, Annual Performance Plan, Quarterly and Annual Reports
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly and Annually
New indicator	No
Desired performance	That all departmental performance plans and reports are developed in line with National Treasury Frameworks
Indicator responsibility	Senior Manager: Strategic Operations and Policy Coordination

Indicator number	15
Indicator title	Number of strategic sourcing, maintenance and disposal plans implemented in line with SCM prescripts
Short definition	Facilitate procurement of goods and services, Maintenance of asset register and Management of fleet
Purpose/importance	To ensure effective implementation of strategic sourcing, maintenance and disposal plans in line with SCM prescripts
Source/collection of data	Demand and Acquisition Management Plans, Disposal and Transport Management Plans and financial systems
Method of calculation	Simple count
Data limitations	Unavailability of financial systems
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Monthly and Quarterly
New indicator	No
Desired performance	All strategic sourcing, maintenance and disposal plans are implemented in line with SCM prescripts
Indicator responsibility	Senior Manager: Supply Chain Management

ANNEXURE 2: TECHNICAL INDICATORS FOR PROGRAMME 2

Technical Indicator Definitions

Strategic outcome oriented Goal 2: Responsive, accountable, effective and efficient provincial and local government system

Indicator number	1
Indicator title	Number of Research documents produced to align the Provincial Fiscal Policy
Short definition	Conduct research on Provincial Socio-Economic status to produce 1 Socio Economic Review and Outlook, 4 Quarterly Economic bulletins, 1 Medium Term Budget Policy Statement and 1 Budget Overview
Purpose/importance	To ensure that Provincial resources are allocated according to the needs of the province
Source/collection of data	Statistics South Africa and Quantec Research Pty Ltd
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annual and Quarterly
New indicator	No
Desired performance	All 7 research documents produced to align the Provincial Fiscal Policy
Indicator responsibility	Senior Manager: Macro Economic Analysis

Indicator number	2
Indicator title	Number of Departments and Public Entities supported and monitored in provincial own revenue enhancement to ensure achievement of set target
Short definition	Monitor and support 13 Departments and 5 Public Entities to ensure collection of revenue and recovery of debts in the province
Purpose/importance	To ensure that all 13 Departments and 5 Public Entities are monitored and supported to maximize revenue generation by maintaining current revenue and identification of sustainable new sources and recovery of debts in the province
Source/collection of data	Monthly and quarterly reports from departments and public entities
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly and Annually
New indicator	No
Desired performance	All 13 Departments and 5 Public Entities supported and monitored in provincial own revenue enhancement
Indicator responsibility	Senior Manager: Fiscal Development

Indicator number	3
Indicator title	Number of budget documents compiled, tabled and gazetted in line with the set standards and National Treasury guidelines (Main Appropriation Bill and Adjustment Budget)
Short definition	Main Appropriation Bill and Adjustment Budget documents compiled, table and gazetted
Purpose/importance	To compile, table and gazetted Main Appropriation Bill and Adjustment Budget documents in order to improve provincial budgets credibility and alignment of budget to priorities
Source/collection of data	Budget documents (Budget Statements, Appropriation Bills and Schedules, Citizen Guides, etc.)
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly and Annually
New indicator	No
Desired performance	Compiled, tabled and gazetted Main Appropriation Bill and Adjustment Budget documents in line with the set standards and National Treasury guidelines
Indicator responsibility	Senior Manager: Budget Management

Indicator number	4
Indicator title	Number of departments and public entities monitored and supported in the implementation of planning and performance information frameworks to ensure achievement of set targets
Short definition	Monitor and support Departments and Public Entities to develop departmental plans and performance reports in line with National Treasury Frameworks
Purpose/importance	The indicator tracks the Departments and Public Entities' s compliance to the planning and performance information frameworks and ensures that there is integrated planning and outcomes based performance monitoring for effective and efficient service delivery
Source/collection of data	Departments and Public Entities' s Strategic Plan, Annual Performance Plan, Quarterly and Annual Reports
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly and Annually
New indicator	No
Desired performance	That all 13 departments and 5 public entities monitored and supported in the implementation of planning and performance information frameworks to ensure achievement of set targets
Indicator responsibility	Senior Manager: Performance Management

Indicator number	5
Indicator title	Number of provincial in year monitoring reports produced in line section 32 of PFMA to ensure that 13 departments spend within 100% of their allocated budgets
Short definition	12 monthly provincial IYMs produced in line section 32 of PFMA to ensure that 13 departments spend within 100% of their allocated budgets
Purpose/importance	To ensure that 13 departments spend within 100% of their allocated budgets
Source/collection of data	In year monitoring reports and Budget Book
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Monthly
New indicator	No
Desired performance	That all 12 monthly provincial IYMs are produced for 13 departments
Indicator responsibility	Senior Manager: Public Finance

Indicator number	6
Indicator title	Number of votes supported on expenditure management
Short definition	Support all 13 votes on budget and expenditure management
Purpose/importance	Support all 13 votes to improve budget expenditure in order to address the challenges of under / over spending.
Source/collection of data	Departmental IYMs
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non - cumulative
Reporting cycle	Monthly
New indicator	Yes
Desired performance	All 13 votes supported quarterly on expenditure management
Indicator responsibility	Senior Manager: Public Finance

Indicator number	7
Indicator title	Number of infrastructure departments monitored and supported in the implementation of the Infrastructure Delivery Management System.
Short definition	Monitor and support 9 infrastructure departments in the implementation of the Infrastructure Delivery Management System.
Purpose/importance	To track progress on implementation of Infrastructure Delivery Management System by the 9 infrastructure departments
Source/collection of data	IDIP Governance Structure Meetings/minutes and Infrastructure Meetings minutes
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Monthly and quarterly
New indicator	No
Desired performance	That 9 Infrastructure Departments are monitored and supported in the implementation of the Infrastructure Delivery Management System.
Indicator responsibility	Senior Manager: Infrastructure Management

Indicator number	8
Indicator title	Number of departments monitored on infrastructure expenditure to improve infrastructure service delivery
Short definition	Monitored all 9 infrastructure departments on infrastructure expenditure
Purpose/importance	To Track infrastructure spending in 9 departments in order to address the challenges of under / over spending.
Source/collection of data	Monthly and quarterly IRM reports
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Monthly and quarterly
New indicator	No
Desired performance	That 9 Infrastructure Departments are monitored on infrastructure expenditure
Indicator responsibility	Senior Manager: Infrastructure Management

Indicator number	9
Indicator title	Number of infrastructure plans assessed to ensure alignment to national and provincial priorities
Short definition	Assess all 9 departmental infrastructure plans to ensure alignment with the national and provincial priorities
Purpose/importance	This indicator tracks alignment of departmental infrastructure plans to comply with DoRA, treasury regulations and the Government Immovable Asset Management Act, of 2007
Source/collection of data	User Asset Management Plans, Infrastructure Programme Management Plans and construction procurement strategy for infrastructure programmes envisaged to commence in the following year
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Bi-annually
New indicator	Yes
Desired performance	That all 9 departmental Infrastructure Plans are assessed
Indicator responsibility	Senior Managers: Infrastructure Management

Indicator number	10
Indicator title	Number of existing PPP projects for departments and municipalities monitored and supported in line with Treasury Regulation 16
Short definition	Monitor and support departmental and municipal registered PPP Projects to comply with PPP regulatory framework
Purpose/importance	This indicator ensures that the departments and municipalities comply with PPP regulatory framework when they implement PPP projects
Source/collection of data	PPP Guidelines, TR 16, project meetings minutes and reports
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly and Annually
New indicator	No
Desired performance	That all 3 registered PPP projects for departments and municipalities are monitored and supported
Indicator responsibility	Senior Managers: PPP

Indicator number	11
Indicator title	Number of Municipalities monitored and supported on budget process and documentation, financial management and governance matters to improve the audit opinions.
Short definition	Municipalities supported on the budget process, Financial Management areas that include Municipal Budget Reporting Regulations implementation, Debt management, Audit files, Action plans, Asset management and Municipal Internship programme; Corporate governance matters that include the implementation of Risk Management Framework, Compliance with the National Treasury's Internal Audit Framework and International Professional Practice Framework and best practices.
Purpose/importance	This indicator enables the Provincial Treasury to measure the effectiveness of financial management in municipalities
Source/collection of data	Municipalities' MTREF budgets and In year monitoring submitted by the municipalities to the Provincial Treasury, as well as Information obtained from the municipalities through assessments conducted and support provided and AG Report
Method of calculation	Simple count
Data limitations	Inability of municipalities to provide data
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	That all 30 municipalities are monitored and supported on budget process and documentation, financial management and governance matters to improve the audit opinions.
Indicator responsibility	MFMA Coordinator

ANNEXURE 3: TECHNICAL INDICATORS FOR PROGRAMME 3

Technical Indicator Definitions

Strategic outcome oriented Goal 2: Responsive, accountable, effective and efficient provincial and local government system

Indicator number	1
Indicator title	Number of departments monitored and supported on Asset Management to improve the effectiveness, efficiency and economical Asset Management
Short definition	Monitor and support all 13 provincial departments on the maintenance, management and safeguarding of assets.
Purpose/importance	To ensure effective, efficient and economical Asset Management
Source/collection of data	Provincial departments
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non - cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All 13 departments monitored and supported on Asset Management
Indicator responsibility	Senior Manager: Provincial Asset Management

Indicator number	2
Indicator title	Number of departments monitored and supported on Inventory Management to improve the effectiveness, efficiency and economical Inventory Management
Short definition	Monitor and support all 13 provincial departments on the maintenance, management and safeguarding of inventory.
Purpose/importance	To ensure effective, efficient and economical Inventory Management
Source/collection of data	Provincial departments
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non - cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All 13 departments monitored and supported on Inventory Management
Indicator responsibility	Senior Manager: Provincial Asset Management

Indicator number	3
Indicator title	Number departments and public entities monitored and supported on cash, banking and liabilities management.
Short definition	Monitored and supported 13 departments and 5 public entities on cash, banking and liabilities management.
Purpose/importance	To ensure that departments and public entities have bank accounts, cash flows plans as well as processes to spend their budgets in line with their service delivery plans.
Source/collection of data	Government financial systems, annual financial statements, bank statements (provincial banker and SA Reserve Bank), banking contract and SLA, budget statements, IYM, PFMA, Treasury Regulations, DoRA and National Payment Schedule.
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non - cumulative
Reporting cycle	Monthly
New indicator	No
Desired performance	That 13 departments and 5 public entities are monitored and supported on cash, banking and liabilities management.
Indicator responsibility	Senior Manager: Banking and Cash Flow Management

Indicator number	4
Indicator title	Number of Departments and Public Entities monitored and supported on contract management and other SCM processes
Short definition	Monitoring performance of departments and public entities on compliance with SCM processes and providing support on areas of weaknesses. Monitoring departments and public entities on strict adherence to contract management framework
Purpose/importance	To increase SCM compliance on SCM processes and Contract Management
Source/collection of data	Signed contracts, signed service level agreements, procurement plans, contract registers, deviation registers and acquisition reports of Provincial departments and public entities,
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All Departments and public entities monitored and supported in line the SCM and Contract Management frameworks
Indicator responsibility	Senior Manager: SCM Policy Development and Implementation

Indicator number	5
Indicator title	Number of SCM capacity building interventions conducted
Short definition	SCM training interventions conducted
Purpose/importance	To capacitate departments and public entities on the following training interventions : Demand Management, Acquisition Management, Contract Management, SCM performance, SCM Risk Management
Source/collection of data	Provincial departments and public entities
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	To have all five SCM capacity building interventions conducted
Indicator responsibility	Senior Manager: SCM Policy Development and Implementation

Indicator number	6
Indicator title	Number of transversal bids facilitated for adjudication in the province
Short definition	Facilitation of transversal bids for adjudication in the province
Purpose/importance	To facilitate transversal contracts in order to leverage on costs
Source/collection of data	<u>Source:</u> Departmental needs analysis; spend analysis, market assessments, and statutory body's quality standards.
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	The aim is to get the two (2) bids evaluated
Indicator responsibility	Senior Manager: Demand & Acquisition Management

Indicator number	7
Indicator title	Number of departments monitored and supported on compliance to transversal contracts
Short definition	This is about monitoring the execution by departments of the awarded transversal contracts as well as performance by supplier as per Service Level Agreements
Purpose/importance	To monitor execution of transversal contracts by departments to avoid deviations which lead to unnecessary litigations emanating from signed Service Level Agreements
Source/collection of data	<u>Source:</u> Departments and Service providers/Suppliers. <u>Data Collection:</u> Through monthly reporting by departments.
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	That 13 departments are monitored and supported on compliance to transversal contracts
Indicator responsibility	Senior Manager: Demand & Acquisition Management

Indicator number	8
Indicator title	Number of capacity building initiatives facilitated for empowerment of SMMEs on bidding with government
Short definition	Capacity building initiatives facilitated to empower SMMEs on government bidding processes
Purpose/importance	To increase participation of SMMEs in government bidding process.
Source/collection of data	Provincial Departments' supplier databases.
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	Yes
Desired performance	All planned capacity building initiatives for SMMEs conducted
Indicator responsibility	Senior Manager: SCM Advice Centres

Indicator number	9
Indicator title	Number SMME's assessed on their capacity to deliver on government procurement
Short definition	Assessment of SMME's capacity to deliver on government procurement
Purpose/importance	To improve the capacity of SMMEs on their ability to deliver on government procurement.
Source/collection of data	Provincial departments and entities SMME's supplier database
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All identified SMMEs assessed on their capacity to deliver on government contracts.
Indicator responsibility	Senior Manager: SCM Advice Centres

Indicator number	10
Indicator title	Number of departments supported and monitored on financial systems utilization
Short definition	Supporting and monitoring of all 13 departments on utilization of financial systems
Purpose/importance	To track the financial system utilization in 13 departments to ensure effective usage.
Source/collection of data	National Treasury, Provincial Departments and SITA
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non - cumulative
Reporting cycle	Quarterly and annually
New indicator	No
Desired performance	All 13 departments monitored and supported on financial system utilization
Indicator responsibility	Senior Manager: Financial Systems Administration

Indicator number	11
Indicator title	Number of LOGIS implementation plan deliverables implemented in identified sites in line with the LOGIS implementation plan
Short definition	Implement LOGIS implementation plan in the 2 identified sites
Purpose/importance	To track progress on LOGIS implementation in identified sites
Source/collection of data	National Treasury, provincial departments and LPT Transversal branches
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All 17 LOGIS implementation plan deliverables implemented in identified sites
Indicator responsibility	Senior Manager: Financial Systems Development

ANNEXURE 4: TECHNICAL INDICATORS FOR PROGRAMME 4

Technical Indicator Definitions

Strategic outcome oriented Goal 2: Responsive, accountable, effective and efficient provincial and local government system

Indicator number	1
Indicator title	Number of courses conducted on transversal systems in line with National Treasury standards
Short definition	Financial management capacity building through training courses. Training of departmental officials on transversal systems (BAS, PERSAL & SCOA)
Purpose/importance	Improve skills of officials on utilization of transversal systems in order to improve financial management in the province
Source/collection of data	Departmental nomination list, number of trainers, number and availability of training venues, availability of the system.
Method of calculation	Simple count.
Data limitations	Non-availability of trainers, training venues, network and the system
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All 78 training courses are conducted
Indicator responsibility	Senior Manager: Financial Training

Indicator number	2
Indicator title	Number of financial management short courses co-ordinated in line with SAQA
Short definition	Financial management capacity building through short courses to finance officials in Provincial Departments and Public Entities.
Purpose/importance	To improve financial management skills in the province
Source/collection of data	Service Providers, Training schedules, Nomination list of officials, attendance registers
Method of calculation	Simple count
Data limitations	Non availability of participants to the programme
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All 9 training courses are co-ordinated
Indicator responsibility	Senior Manager: Financial Training

Indicator number	3
Indicator title	Number of long-term financial management qualification programmes coordinated in Provincial Departments
Short definition	Financial management capacity building through long term financial management programme to finance officials in Provincial Departments.
Purpose/importance	Improve financial management skills in the province.
Source/collection of data	Service Providers, Training schedules, Nomination list of officials and attendance registers,
Method of calculation	Simple count
Data limitations	Non availability of participants to the programme
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Two long term financial management qualification programmes co-ordinated.
Indicator responsibility	Senior Manager: Financial Training

Indicator number	4
Indicator title	Number of votes monitored and supported in resolving AG audit findings to improve audit outcomes
Short definition	Monitor and provide guidance on implementing mitigations for exceptions raised by Auditor General
Purpose/importance	Improved audit outcomes for votes
Source/collection of data	Submission of quarterly progress report by votes
Method of calculation	Simple count
Data limitations	Non availability of progress reports and limitation of skills to review and provide advice on submitted progress reports
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All 12 votes should be monitored and supported
Indicator responsibility	Senior Manager: Norms & Standards

Indicator number	5
Indicator title	Number of Audit Committee meetings supported to improve governance in votes
Short definition	Schedule, arrange logistics and provide secretariat support to Audit Committee meetings
Purpose/importance	Ensures that meetings of the Audit Committee take place as planned
Source/collection of data	Audit Committee packs, attendance registers, minutes and Audit Committee reports
Method of calculation	Simple count
Data limitations	None submission of information by votes
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All 65 meetings of the Audit Committee should be supported
Indicator responsibility	Senior Manager: Norms & Standards

Indicator number	6
Indicator title	Number of votes monitored and supported with regards to SCoPA matters
Short definition	Support and monitor votes on implementation of SCoPA resolutions
Purpose/importance	Ensure that resolutions of the Legislature (SCoPA) are implemented
Source/collection of data	Monthly support progress report by Provincial Treasury
Method of calculation	Simple count
Data limitations	Unavailability of key personnel from Provincial Treasury and votes
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All 12 votes should be monitored and supported
Indicator responsibility	Senior Manager: Norms & Standards

Indicator number	7
Indicator title	Number of votes and public entities supported in preparing financial statements in line with the PFMA
Short definition	Support votes and public entities in preparation and submission of Annual Financial Statements in line with PFMA
Purpose/importance	To ensure that all 13 votes and five public entities are supported so that public funds are properly and timely accounted for.
Source/collection of data	Financial Reports
Method of calculation	Simple count
Data limitations	Non submission of AFS by votes and public entities
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	All 13 votes and five public entities are supported in line with PFMA
Indicator responsibility	Senior Manager: Provincial Financial Reporting

Indicator number	8
Indicator title	Number of consolidated Annual financial statements for votes and for public entities prepared and submitted to the Auditor General
Short definition	Consolidated AFS for votes and for Public entities are prepared and submitted for audit within the prescribed PFMA timeframes
Purpose/importance	To ensure that votes and public entities AFS are consolidated and submitted to AG.
Source/collection of data	Audited votes, public entities and Provincial Revenue Fund AFS
Method of calculation	Simple count
Data limitations	Delays in preparation and audit of the AFS
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	All Annual financial statements for votes and for public entities are consolidated and submitted to AG as per target
Indicator responsibility	Senior Manager: Provincial Financial Reporting

Indicator number	9
Indicator title	Number of Annual financial statements prepared for Tribal Levies and Trust Accounts
Short definition	Traditional Council AFS prepared and submitted for audit
Purpose/importance	To ensure that Traditional Council AFS are prepared and submitted to AG.
Source/collection of data	Traditional Council records and bank statements
Method of calculation	Simple count
Data limitations	Delays in preparation and audit of the AFS
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Traditional Council AFS prepared and submitted for audit
Indicator responsibility	Senior Manager: Provincial Financial Reporting

Indicator number	10
Indicator title	Number of votes and public entities assessed and supported on Risk Management Performance
Short definition	Assessment of implementation of risk management principles by 12 x votes and 5 x public entities
Purpose/importance	To conduct an assessment in order to evaluate the progress made in implementing risk management within our provincial departments and public entities. This then enables the provincial treasury to make its recommendations towards enhancing risk management processes within these institutions.
Source/collection of data	Strategic Plans and APP's, Annual reports, Internal Audit reports; Annual risk assessment reports and implementation plans; Quarterly risk management progress reports votes and public entities.
Method of calculation	Simple count
Data limitations	Integrity and timeous submission of data is dependent on the submissions by votes and public entities
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly and annually
New indicator	No
Desired performance	All 12 votes and 5 public entities to be assessed on risk management performance
Indicator responsibility	Senior Manager: Transversal Risk Management

Indicator number	11
Indicator title	Number of Provincial Departments and Public Entities monitored on their risks within the Provincial Risk Profile
Short definition	This is about the monitoring of departmental and public entities risk profiles to ensure that high risks are mitigated adequately
Purpose/importance	To ensure that departmental and public entities' prioritised risks are adequately mitigated in order to enable these institutions to meet their objectives.
Source/collection of data	Strategic Plans and APP's, Annual reports, Internal Audit reports; Annual risk assessment reports and implementation plans; Quarterly risk management progress reports votes and public entities.
Method of calculation	Simple count
Data limitations	Integrity and timeous submission of data is dependent on the submissions by votes and public entities. Lack of transversal risk management IT system.
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly and annually
New indicator	No
Desired performance	All 12 votes and 5 public entities risk profiles to be monitored
Indicator responsibility	Senior Manager: Transversal Risk Management

Indicator number	12
Indicator title	Number of Transversal Risk Management Prescripts/ Tools developed or reviewed
Short definition	Review of provincial risk management framework and quarterly risk management reporting template
Purpose/importance	To ensure continuous development and enhancement of transversal risk management prescripts/ tools to promote risk management maturity and uniformity across the province.
Source/collection of data	Public sector risk management framework, existing provincial risk management framework; relevant risk management legislations; e.g. ISO 31000; King III; PFMA; etc.
Method of calculation	Simple count
Data limitations	Inadequate research analytical skills; lack of transversal risk management IT system to facilitate the review process and capture data collected from research. Inadequate inputs from related stakeholders.
Type of indicator	Output
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	100% or more achievement as per set target is desired
Indicator responsibility	Senior Manager: Transversal Risk Management

Indicator number	13
Indicator title	Number of three year rolling and annual audit plans prepared by Provincial Internal Audit and approved by the Audit Committee for the financial year 2014/15
Short definition	Three year rolling and annual audit plans for the 12 votes approved by the Audit Committee for the financial year 2014/15
Purpose/importance	To agree on the auditable areas for the 12 votes with key stakeholders to ensure a systematic audit process
Source/collection of data	Departmental Risk Profiles and departmental strategic goals
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non - cumulative
Reporting cycle	Annually
New indicator	Yes
Desired performance	All 12 votes three year rolling and annual audit plans prepared and approved timeously
Indicator responsibility	Chief Audit Executive

Indicator number	14
Indicator title	Number of votes audited as per approved annual audit plans to improve the internal control environment
Short definition	All 12 Limpopo Votes audited by Provincial Internal Audit in accordance with the approved internal audit plan.
Purpose/importance	To audit 12 votes in accordance with the approved internal audit plan to improve the effectiveness of internal controls, risk management and governance in departments.
Source/collection of data	Approved departmental audit plans
Method of calculation	Simple count
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Actual performance that is higher than targeted performance is desirable
Indicator responsibility	Chief Audit Executive

Indicator number	15
Indicator title	Number of annual internal Quality Assurance Improvement Plan (QAIP) prepared to improve the quality of client services.
Short definition	A tool to enhance the independence and credibility of the Internal Audit Activity
Purpose/importance	To prepare annual internal Quality Assurance Improvement Plan to improve the quality of work product of the Internal Audit Activity
Source/collection of data	Institute of Internal Auditor's Standards
Method of calculation	Non - cumulative
Data limitations	None
Type of indicator	Output
Calculation type	Simple count
Reporting cycle	Annually
New indicator	Yes
Desired performance	Actual performance that is higher than targeted performance is desirable
Indicator responsibility	Chief Audit Executive

Indicator number	16
Indicator title	Number of votes monitored in the implementation of internal audit findings and recommendations to achieve improved internal controls in departments
Short definition	Effective system of addressing audit findings in all 12 votes
Purpose/importance	To monitor the implementation of internal audit findings and recommendations to ensure that agreed upon recommendations are accordingly implemented and implemented recommendations are having the desired effect
Source/collection of data	Internal Audit Follow-up reports
Method of calculation	Simple count
Data limitations	None
Type of indicator	Outputs
Calculation type	The reported performance is non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	All 12 votes implement internal audit recommendations
Indicator responsibility	Chief Audit Executive

