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Government**

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Performance Information Reporting Standard Operating Procedures 2013-14

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**Final
23rd August 2013**

Preamble

Revision History

Version	Date	Summary of Changes
1 st draft	17/05/2013	N/A
2 nd draft	05/07/2013	Major revision of document
3 rd draft	19/07/2013	<ul style="list-style-type: none">Additions and clarifications after consultations with programmes and managementPayment certification added
4 th draft	15/08/2013	Major revision of document: <ul style="list-style-type: none">clarification of roles and responsibilities from MANCO and HODchange of terminology relating to assessment and audit criteria.Addition of Annual reporting (Programme 1, 3.5, 3.6 and Strategic Indicators)
5 th draft	20/08/2013	Amendments from HOD & Chief Directors
6 th draft	22/08/2013	Further amendments from HOD & Chief Directors
Final	23/08/2013	Cross references and attachments added

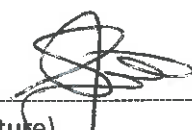
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Purpose

This document has been compiled by the Directorate: Monitoring and Evaluation as part of a standardised system of managing programme performance information (popularly known as non-financial data / NFD) in the Department.

Integrated performance information structures and systems

(extract from Framework for Managing Programme Performance Information, National Treasury 2007)

Performance information systems should be integrated within existing management processes and systems. The accounting officer or head official of an institution is responsible for ensuring that the institution has:

1. Documentation addressing the following:

- *Integration of performance information structures and systems within existing management processes and systems*
- *Definitions and technical standards of all the information collected by the institution*
- *Processes for identifying, collecting, collating, verifying and storing information*
- *Use of information in managing for results*
- *Publication of performance information.*

2. Appropriate capacity to manage performance information

3. Appropriate systems to collect, collate, verify and store the information

4. Consultation processes that ensure the information needs of different users are taken into consideration when specifying the range of information to be collected

5. Processes to ensure the information is appropriately used for planning, budgeting and management within the institution, including:

- *Processes to set performance standards and targets prior to the start of each service delivery period*

Note on assessment criteria:

In early drafts of this document the terms Verification and Validation were used in the following way:

- **Verification** relates to establishing the compliance of a single piece of data
- **Validation** relates to the business value of by ensuring that each part of it is verified, that the data set is complete, that it has been reviewed, and that it is filed correctly.

The **National Treasury Performance Information Handbook** refers to assessment of data in terms of Timeliness, Interpretability, Accessibility and Coherence.

The **Auditor General's Audit criteria for Pre-determined Objectives¹**, and specifically those criteria for establishing the reliability of reported performance information are considered to be clear and appropriate and have been used in this document:

- **Validity:** Actual reported performance has occurred and pertain to the entity.
- **Accuracy:** Amounts, numbers and other data relating to reported actual performance have been recorded and reported appropriately.
- **Completeness:** All actual results and events that should have been recorded have been recorded and included

¹ See: Audit criteria for pre-determined objectives (PDOs) page 21

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Part 1: Introduction

Performance reporting in context

Performance information indicates how well an organisation is performing against its aims and objectives. Good performance information helps identify what policies and processes work and why they work. Making the best use of available data and knowledge is critical to improving the performance of government as a whole. Performance information is essential for effective management, including business planning, monitoring and evaluation. Externally, performance information allows effective accountability. With appropriate information, Parliament, members of the public and other stakeholders are able to exert pressure for improvements and can better understand the issues involved (UK NAO et al., 2001 in Guide for the implementation of Provincial Quarterly Performance Reports: National Treasury 2013)

Effective management of performance information requires a clear understanding of different responsibilities, and the structures and systems involved in managing performance. (Framework for Managing Programme Performance Information: National Treasury 2007)

The preparation of the Department's Annual Performance Plan includes the identification and definition of Strategic Objectives, Strategic Objective Indicators, and Performance Indicators. Some of the performance indicators are set by the National Department (Sector Indicators) and some are set by the Department (Provincial indicators).

The programme offices set overall targets for each indicator then allocate the work to be done (and targets) to the Department's own service delivery units and/or to external service providers - mainly funded Non-profit organisations (NPOs).

The Department's own service delivery units commit themselves to the targets to be achieved in their Operational Plans for the year. The funded NPOs are committed in terms of Transfer Payment Agreements (TPAs). Both Operational Plans and TPAs should include

- Service specifications in terms of indicators and targets
- Quarterly reporting dates and to whom the reports are sent
- Reporting format and supporting documents required

The organisation responsible for service delivery is required to submit numerical and narrative reports on progress against the indicators and targets to the Department quarterly. The reports received are checked for reliability against the audit criteria for performance information:

Validity: Actual reported performance has occurred and pertain to the entity.

Accuracy: Amounts, numbers and other data relating to reported actual performance have been recorded and reported appropriately.

Completeness: All actual results and events that should have been recorded have been recorded and included.

In line with National Treasury Regulations Quarterly Performance Reports (QPR) that provide information on the overall progress made with the implementation of the Annual Performance Plan (APP) must be compiled and submitted on a quarterly and an annual basis. These must include preliminary data for the current quarter and actual validated data for the previous quarter, as well as explanation of the variances between planned and actual results.

Scope of this document

The processes described in this document apply to in-year and annual reporting of performance information in line with the indicators and targets defined in the Annual Performance Plan (APP).

It does not cover the selection of indicators and setting of targets, and does not apply to other (operational) information collected and used within the Department.

Part 2: Overview of Roles and Responsibilities

The performance agreements and reviews of the Western Cape Department of Social Development officials must reflect the following responsibilities.

Programme Managers (Deputy Directors)

- Ensure the compilation of complete and accurate registers (databases) of NPO service providers with targets per indicator.
- Ensure that files are opened for each NPO funded by their respective programme and that documents are filed correctly (including Transfer Payment Agreement, Quarterly Reports, Supporting Documentation, Audited Financial Statements and any other relevant documentation).
- Appoint an official in writing as Performance Information (NFD) Administrator for the Programme Office.
- Collect Performance Information (NFD) quarterly from funded organisations, check it for accuracy, validity and completeness and submit it quarterly to the office of the relevant director for consolidation.
- Estimate Preliminary data for NPO services and submit it quarterly to the relevant director.

Programme Directors (NPO services)

- Define indicators and targets, and populate the Indicator Description Manual.
- Conclude Transfer Payment Agreements with all funded organisations that include:
 - Governance and financial management conditions.
 - Service specifications in terms of indicators and targets and reporting dates and addressee (Annexure A).
 - Reporting format and supporting documents required (Annexure B) allocated.
- Certify payments to NPOs when funding conditions are met².
- Assess Performance Information (NFD) received from Programme Managers; certify it for accuracy, validity and completeness and submit it timeously to the respective Chief Director for consolidation and reporting.

Deputy Director: NGO Funding Unit

- Make payments to NPOs when certified by Programme Directors (budget holders).
- Provide capacity building and quality assurance to ensure that NPO documents are filed correctly in line with Records Management procedures and the Department's File Plan (with the assistance of HO registry).
- Provide and support the database of service providers (funded NPOs)

Regional Directors / Facilities Director

- Ensure that files are opened for performance information (NFD) and that documents are filed correctly in line with Records Management procedures and the Department's File Plan (with the assistance of Regional registries).
- Appoint an official in writing as Performance Information (NFD) Administrators for each SDA / Facility, and/or for the Director's Office.

² NPO Payment Process page 22

- Ensure that SDAs / Facilities deliver services and submit performance data to the Director in line with requirements.
- Estimate Preliminary data for own services and submit to the Head of Department for external reporting when required.
- Assess Performance Information (NFD) received from SDAs / Facilities; certify it for accuracy, validity and completeness and submit it timeously to the Head of Department for consolidation and reporting.

Programme Directors (HO Programmes 1, 3.5, 3.6)

- Ensure that files are opened for performance information (NFD) and that documents are filed correctly in line with Records Management procedures and the Department's File Plan (with the assistance of HO registry).
- Ensure that their respective business units deliver services and submit performance data to the respective Director in line with requirements.
- Estimate Preliminary data for own services and submit to the Chief Director for external reporting when required.
- Assess Performance Information (NFD) received from their responsible business units; certify it for accuracy, validity and completeness and submit it timeously to the respective Chief Director for consolidation and reporting.

Chief Directors

- Ensure that their respective business unit(s) have approved Operational Plans that include:
 - Service specifications in terms of indicators and targets, using indicators as defined by programme offices, and targets set in consultation with the Chief Director: Business Planning and Strategy to ensure alignment with overall Annual Performance Plan targets.
 - Reporting requirements (format, frequency / due date and addressee).
- Assess Performance Information (NFD) received from their respective business units; certify it for completeness and submit it timeously to Director: M&E for external reporting.

Head of Department

The Accounting Officer is responsible for establishing and maintaining the systems that collate, record, manage, store and report reliable performance information. S/he is further responsible for ensuring that the reported information is substantiated by accurate and complete evidence. Therefore the HOD:

- Approves the Performance Reporting Procedure Manual (SOP).
- Reviews and certifies the Department's Performance Information for reporting to Provincial Treasury, National DSD and the Auditor-General

As the Executive responsible for the Regions and Facilities, the HOD:

- Ensures that Regions and Facilities have approved Operational Plans that include:
 - Service specifications in terms of indicators and targets, using indicators as defined by programme offices, and targets set in consultation with the Chief Director: Business Planning and Strategy to ensure alignment with overall Annual Performance Plan targets.
 - Reporting requirements (format, frequency / due date and addressee).
- Ensures that files are opened for performance information (NFD) and that documents are filed correctly in line with Records Management procedures and the Department's File Plan (with the assistance of Head Office registry).
- Appoint an official in writing as Performance Information (NFD) Administrator for the HOD's Office

- Assesses Performance Information (NFD) received from Regional Directors and the Facilities Director; certify it for completeness and submit it timeously to Director: M&E for external reporting.
- Ensures that files are opened for performance information (NFD) to ensure adherence to proper Records Management procedures and the Department's File Plan.

Director: Monitoring & Evaluation

- Ensures that the Indicator Description Manual is complete, accurate and valid (annually).
- Reviews and maintains the Performance Reporting Procedure Manual (SOP) (at least annually).
- Develops performance reporting tools (templates, worksheets and cover sheets) (annually or as required).
- Provides capacity building and quality assurance to the officials responsible for performance information (NFD) collection, validation and consolidation, to maintain compliance.
- Prepares reliable Quarterly and Year-end Performance Reports from validated data received from Chief Directors' and HOD's office, and submits for statutory reporting (QPR and for the Department's annual Report).
- Reviews and assesses performance against targets and reports to management quarterly.

Internal Control

- Performs pre-and post-auditing on samples of validated performance data (in line with AG sampling processes) and reports on findings.

Part 3: Reporting timeline 2013-14

	Service delivery	Prelim to Treasury	Validation	Certified for reporting	Treasury report
1Q	Apr - June	10 July	July - Sep	30 Sep	16 Oct
2Q	July - Sept	16 Oct	Oct - Dec	20 Dec	10 Jan
3Q	Oct - Dec	10 Jan	Jan - Mar	31 Mar	18 Apr
4Q	Jan - Mar	18 Apr	Apr	9 May	23 May ³
Annual	Apr - Mar	18 Apr	Apr	9 May	23 May

	Collect, check and certify NPO / SDA data	Resp. Dir certify & submit to CD / HOD
1Q	31 July	31 Aug
2Q	31 Oct	30 Nov
3Q	31 Jan	28 Feb
4Q	14 Apr	30 Apr
Annual	14 Apr	30 Apr

³ Date for submission to National Treasury 30 May. Date for submission to Provincial Treasury assumed as not announced yet.

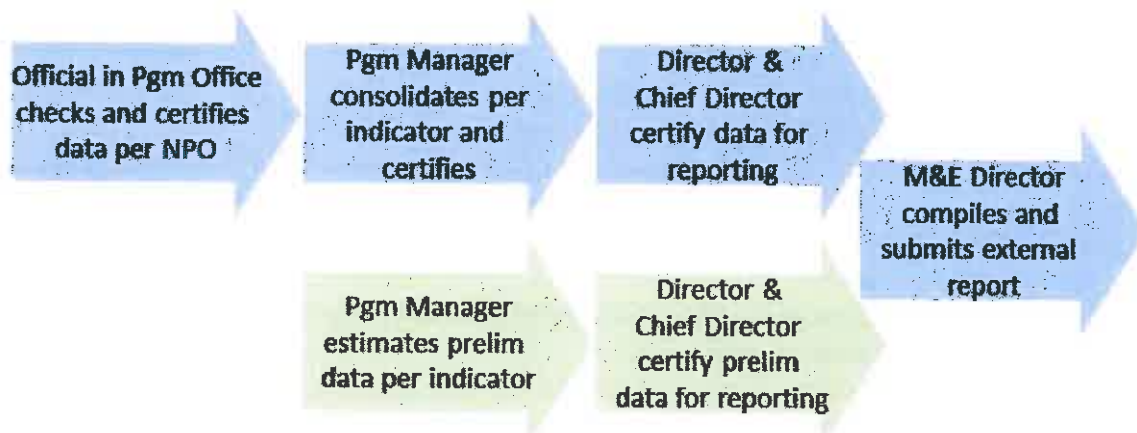
Part 4: Planning for performance reporting (annual cycle)

Output	Activities	Timeframe ⁴	Responsibility
Performance Reporting Procedure Manual (SOP)	Draft SOP and consult with stakeholders	February – July	Dir. M&E
	Finalise SOP – get approval by MANCO & issue	August	
	Review SOP Annually	February - April	
Indicator Description Manual	Draft Indicators & targets	Aug, Nov (for draft APP) Feb (for final APP)	Indicator owner (with Nat DSD / Prov. DotP & Treasury)
	Finalise indicators & targets		
	Populate & sign off Indicator Description Manual		
	Workshop with stakeholders to ensure common understanding	April	Programme manager, Regional Director
Register (database) of service providers	Allocate targets to service delivery units (own and NPOs)	Feb	Indicator owner
	Populate “database” as TPAs are completed and signed	March	Programme manager supported by Funding Unit
	Update “database” with adjusted and newly allocated targets	As required	
Registry files for performance information (NFD)	Ensures that performance information (NFD) files are opened in Registry and on Livelink in line with Records Management procedures and the Department’s File Plan.	April / as required	For NPOs: Programme Manager supported by Funding Unit For Regions: Regional Manager supported by Regional Office Registry For HO and Facility Services: Responsible Director supported by Head Office Registry
Data collection tools & templates	Draft templates and consult with stakeholders	March	Dir: M&E
	Finalise templates	April	
	Capacity-building and quality assurance for operational teams	As required	
	Workshop with stakeholders to ensure common understanding	April	Programme manager

⁴ These timeframes are aspirational

Part 5: Reporting NPO performance information

Responsibility: HO Programme Directors and Chief Directors



Output	Activities	Timeframe	Responsibility
Reliable performance information report from NPO	Remind service providers to submit reports	June, Sept, Dec, Mar	Duly appointed official in the Programme Office
	Receive report (TPA Annexure B ⁵ and supporting documents), record and acknowledge receipt	7 Jul, 7 Oct, 7 Jan, 7 Apr	
	Resolve reporting problems with service provider	12 Jul, 12 Oct, 12 Jan, 10 Apr	
	Complete NPO Performance Information (NFD) verification checklist ⁵ and certify reliability of performance information (NFD) report according to the following criteria:	31 Jul, 31 Oct, 31 Jan, 14 Apr	
<div>1. Accuracy: NPO report and supporting documentation must:</div> <div><div>• balance i.e. the numbers on the progress report (Annexure B) and the supporting documentation must match</div><div>• provide verifiable reasons for variance between actual and planned performance</div><div>• be dated and signed by the responsible NPO manager</div></div> <div>2. Validity: NPO Report and supporting documentation must:</div> <div><div>• be submitted by the due date to the correct person</div><div>• relate to the correct service and indicator (per TPA)</div><div>• have the format and content per Indicator Description Manual</div><div>• be for the correct reporting period</div></div> <div>3. Completeness: performance information (NFD) for all relevant indicators must be included (even if zero) (Check against TPA)</div>			

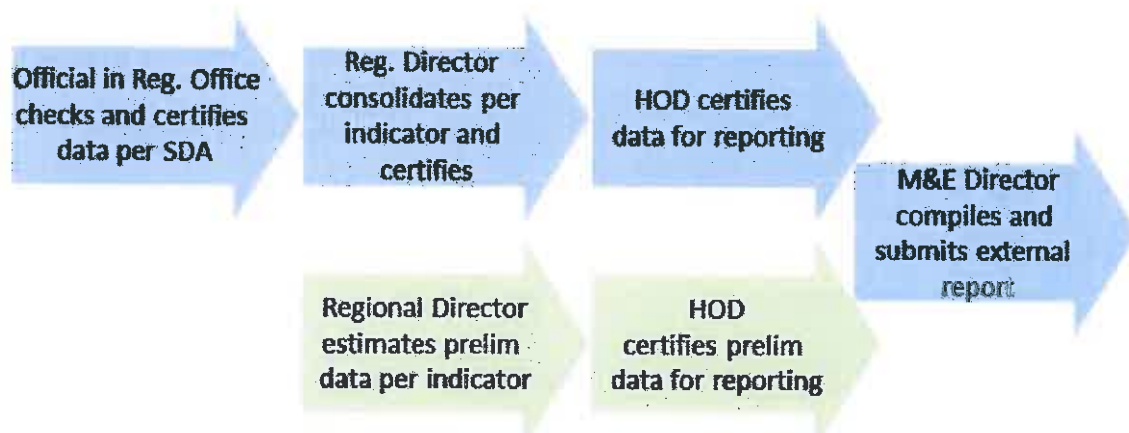
⁵ Samples attached (Appendix B)

Output	Activities	Timeframe	Responsibility
Reliable performance information report per indicator	Compile <i>Performance Information (NFD) report per indicator</i> ⁵ (summary of NPO performance information (NFD) received) Assess and report on programme performance (variation from targets): <ul style="list-style-type: none"> • Read and analyse progress reports • Attend alignment / review meetings 	23 Aug, 22 Nov, 21 Feb, 25 Apr	Programme Manager
	Certify Performance Information (NFD) report per indicator as reliable according to the following criteria: 1. Accuracy: <ul style="list-style-type: none"> • performance information (NFD) from NPO reports accurately shown on summary report • verifiable reason provided for variance between actual and planned performance 2. Validity: Each NPO report is certified as reliable by the Duly appointed official in the Programme Office 3. Completeness: All NPO reports have been received (checked against certified Register of Service providers)	31 Aug, 30 Nov, 28 Feb, 30 Apr	Programme Director
Reliable performance information report per programme	Receive and record certified performance information (NFD) reports per indicator. Compile <i>Performance Information (NFD) report per programme</i> ⁵ and certify as reliable for external reporting according to the following criteria: 1. Accuracy: performance information (NFD) from indicator reports accurately shown on programme summary report 2. Validity: Each Indicator summary report is certified as reliable by Programme Director 3. Completeness: All indicator reports have been received (checked against APP)	30 Sept, 20 Dec, 31 Mar, 9 May	Chief Director
Performance information reports filed and logged by Registry	Performance information (NFD) reports filed: <ul style="list-style-type: none"> • NPO performance information (NFD) in relevant NPO file. • Indicator and programme performance information (NFD) summaries in relevant programme file 	Oct, Jan, Apr, May	Programme manager, supported by Funding Unit

Preliminary data for external reporting (per indicator /programme)	Use analysis of performance reports for the previous reporting period, current period targets and knowledge of service delivery environment to estimate performance for current quarter and provide verifiable reasons for deviations on <i>Preliminary Performance Information Report</i> ⁵	30 Jun, 30 Sept 20 Dec, 31 Mar	Programme Manager
	Certify preliminary performance information and narrative per programme and submit for reporting	3 Jul, 3 Oct, 3 Jan, 3 Apr	1. Pgm Director 2. Chief Director

Part 6: Reporting Regional performance information

Responsibility: Regional Directors and HOD



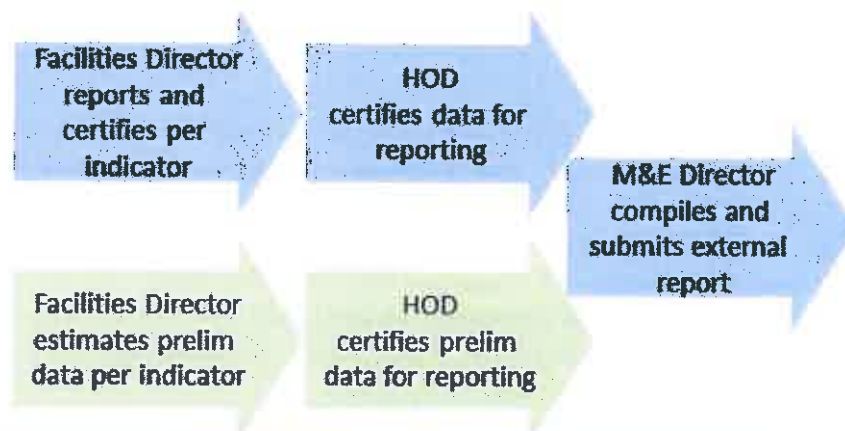
Output	Activities	Timeframe	Responsibility
Reliable performance information report from own service delivery area (SDA)	Region Reminds SDAs to submit reports, using <i>Quarterly NFD Report for Service Delivery Area</i> ⁵	June, Sept, Dec, Mar	Official in the Regional Office
	Region Receives report, records and acknowledges receipt	7 July, 7 Oct, 7 Jan, 7 Apr	
	Resolve any reporting problems with SDA	12 July, 12 Oct, 12 Jan, 10 Apr	
	Complete checklist and certify reliability of performance information (NFD) report according to the following criteria:	31 Jul, 31 Oct, 31 Jan, 14 Apr	
	1. Accuracy: SDA report and supporting documentation must: <ul style="list-style-type: none">• balance i.e. the numbers on the summary report and the supporting documentation must match• provide verifiable reasons for variance between actual and planned performance• be dated and signed by the responsible Social Work supervisor / manager 2. Validity: SDA report and supporting documentation must: <ul style="list-style-type: none">• be submitted by the due date to the correct person• relate to the correct service and indicator• format and content per Indicator Description Manual• be for the correct reporting period 3. Completeness: performance information (NFD) for all relevant indicators must be included (even if zero) (check against operational plan).		
Reliable performance information report per Region	Receive and record certified SDA reports. Assess, and complete Regional performance information (NFD) report (summary of SDA performance information (NFD) received) on <i>Quarterly NFD Report for Region</i> ⁵	23 Aug, 22 Nov, 21 Feb, 25 Apr	Duly appointed official in the Regional Office
	Certify Performance Information (NFD) report	31 Aug, 30 Nov,	Regional Director

Output	Activities	Timeframe	Responsibility
	for Region as reliable according to the following criteria: 1. Accuracy: <ul style="list-style-type: none"> Performance Information (NFD) per indicator accurately copied from SDA documents to summary report (Excel spreadsheet) Verifiable reason provided for variance between actual and planned performance per indicator 2. Validity: Each SDA report has been certified as reliable by the duly appointed official in the regional office 3. Completeness: All SDA reports have been received (checked against register of SDAs)	28 Feb, 30 Apr	
Reliable performance information report for own services	Receive and record certified performance information (NFD) reports per Region. Compile <i>Quarterly NFD Report for Regions</i> ⁵	30 Sept, 20 Dec, 31 Mar, 9 May	Duly appointed official in HOD's Office
	Certify <i>Quarterly NFD Report for Regions</i> ⁵ for Regions and certify as reliable for external reporting according to the following criteria: 1. Accuracy: Performance Information (NFD) from Regional reports accurately copied to summary report (Excel spreadsheet). 2. Validity: Each Regional report is certified as reliable by the Regional Director 3. Completeness: All Regional reports have been received (check against list of Regions)		Head of Department
Performance information reports filed in Registry	Performance information (NFD) reports filed: <ul style="list-style-type: none"> SDA performance information (NFD) reports to SDA files (Regional Registry & Livelink) Regional performance information (NFD) reports to Region files (HO Registry & Livelink) 	Oct, Jan, Apr, May	Regional Director Official in HOD's Office

Preliminary data for external reporting (per indicator /programme)	Use analysis of performance reports for the previous reporting period, current period targets and knowledge of service delivery environment to estimate performance for current quarter and provide verifiable reasons for deviations.	30 Jun, 30 Sept 20 Dec, 31 Mar	Regional Director
	Consolidate prelim data per indicator.	3 Jul, 3 Oct, 3 Jan, 3 Apr	Official in HOD's Office
	Certify preliminary performance information and narrative per indicator / programme and submit for reporting		Head of Department

Part 7: Reporting Facilities performance information

Responsibility: Facilities Director and HOD

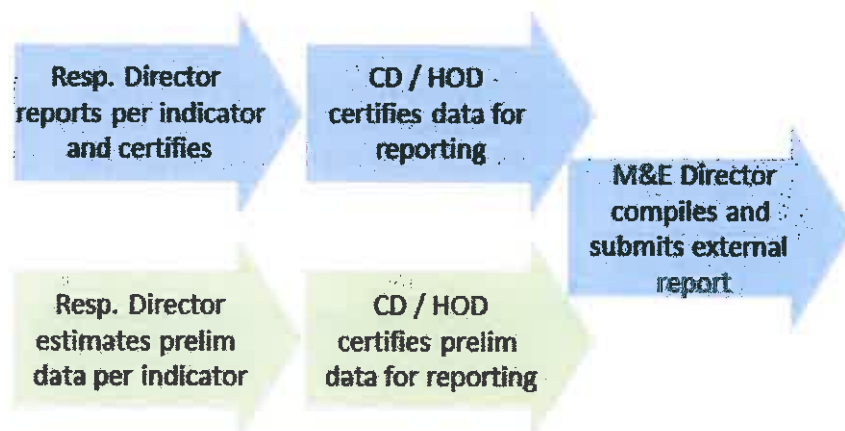


Output	Activities	Timeframe	Responsibility
Reliable performance information report for indicator: Number of children in conflict with the law awaiting trial in secure care centres	Receive 1 st April registers from facilities	End April	Duly appointed official in the Facilities Office (appointed in writing by Facilities Director)
	Receive and record court orders	Ongoing	
	Compile performance information (NFD) report supported by intake registers and court orders using <i>Quarterly NFD Report for Facilities</i> ⁵ . In 1Q add children in 1 st April registers. Assess and report on performance (variation from targets)	23 Aug, 22 Nov, 21 Feb, 25 Apr	
	Certify performance information (NFD) report for Facilities as reliable according to the following criteria: 1. Accuracy: <ul style="list-style-type: none"> 1st April register must be dated and signed by the responsible Facility Manager Total number of children in facilities on 1st April and intake in 1Q calculated accurately in 1Q Summary report and supporting documentation must balance Verifiable reason provided for variance between actual and planned performance per indicator be signed and dated by the appointed official in the Facilities Office 2. Validity: Indicator report and supporting documentation must: <ul style="list-style-type: none"> relate to the correct service and indicator format and content per Indicator Description Manual be for the correct reporting period 3. Completeness: <ul style="list-style-type: none"> All children in facilities on 1st April included in 1Q report (checked against register of Facilities) All court orders in reporting period included (checked against register of court orders) 	31 Aug, 30 Nov, 28 Feb, 30 Apr	Facilities Director
Reliable performance information report for indicator: Number of children in conflict	Receive and record court orders	Ongoing	Duly appointed official in the Facilities Office (appointed in writing by Facilities Director)
	Compile performance information (NFD) report supported by registers and court orders, using <i>Quarterly NFD Report for Facilities</i> ⁵ .	23 Aug, 22 Nov, 21 Feb, 25 Apr	
	Assess and report on performance (variation		

Output	Activities	Timeframe	Responsibility
with the law who completed diversion programmes	from targets)		
	<p>Certify performance information (NFD) report for Facilities as reliable according to the following criteria:</p> <p>1. Accuracy:</p> <ul style="list-style-type: none"> Summary report and supporting documentation must balance Verifiable reason provided for variance between actual and planned performance per indicator be signed and dated by the administrator in the Facilities Office <p>2. Validity: Report and supporting documentation must:</p> <ul style="list-style-type: none"> relate to the correct service and indicator format and content per Indicator Description Manual be for the correct reporting period <p>3. Completeness: All court orders in reporting period included (checked against register of court orders)</p>	31 Aug, 30 Nov, 28 Feb, 30 Apr	Facilities Director
Reliable performance information report for Facilities	Receive and record certified performance information (NFD) reports for Facilities.	30 Sept, 20 Dec, 31 Mar, 9 May	HOD
	<p>Certify <i>Quarterly NFD Report for Facilities</i>⁵ and certify as reliable for external reporting according to the following criteria:</p> <p>1. Accuracy: n/a</p> <p>2. Validity: Facilities report is certified as reliable by Facilities Director</p> <p>3. Completeness: n/a</p>		
Performance information reports filed in Registry	<p>Reports logged in registry:</p> <ul style="list-style-type: none"> Facility performance information (NFD) reports filed, and files logged in Registry & Livelink according to filing plan 	Oct, Jan, Apr, May	Registry in consultation with Office of HOD
Preliminary data for external reporting (per indicator /programme)	Use analysis of performance reports for the previous reporting period, current period targets and knowledge of service delivery environment to estimate performance for current quarter and provide verifiable reasons for deviations.	30 Jun, 30 Sept 20 Dec, 31 Mar	Facilities Director
	Certify preliminary performance information and narrative per indicator / programme and submit for reporting	3 Jul, 3 Oct, 3 Jan, 3 Apr	HOD

Part 8: Reporting other (HO) Performance Information

Responsibility: Directors Program 1, 3.5 & 3.6, CDs & HOD



Output	Activities	Timeframe	Responsibility
Reliable performance information report from operational unit	Remind operational unit to submit reports	March	Responsible Director
	Receive performance information report , record and acknowledge receipt	25 April	
	Complete checklist and certify reliability of performance information (NFD) report using <i>Sub-programme Performance Information (NFD) reporting template⁶</i> according to the following criteria: 1. Accuracy: Report and supporting documentation must: <ul style="list-style-type: none">• balance i.e. the numbers on the summary report and the supporting documentation must match• provide verifiable reasons for variance between actual and planned performance• be dated and signed by the responsible manager 2. Validity: Report and supporting documentation must: <ul style="list-style-type: none">• relate to the correct service and indicator• format and content per Indicator Description Manual• be for the correct reporting period 3. Completeness: Performance information (NFD) for all relevant indicators must be included (even if zero) (Check against APP)	30 April	
Reliable performance information report for own services	Receive and record certified performance information (NFD) reports from Directorates Compile <i>Performance Information (NFD) report per programme⁵</i>	9 May	Chief Director / HOD
	Certify <i>Compile Performance Information (NFD) report per programme⁶</i> for Chief Directorate and certify as reliable for external reporting according to the following criteria: 1. Accuracy: performance information (NFD) from Directorate reports accurately captured on CD summary report 2. Validity: Each report included is certified as reliable by the responsible Director 3. Completeness: All Directorate reports have been received (Check against APP)		

⁶ To be developed

Output	Activities	Timeframe	Responsibility
Performance information reports filed in Registry	Submit reports to Registry for filing: <ul style="list-style-type: none"> Directorates' performance information (NFD) reports to Registry & Livelink 	May	Chief Director / HOD
Preliminary data for external reporting (per indicator /programme)	Use analysis of performance reports for the previous reporting period, current period targets and knowledge of service delivery environment to estimate performance for year.	31 March	Responsible Director
	Certify preliminary performance information and narrative (reasons for variations) per indicator / programme and submit for reporting	3 April	Chief Director / HOD

Part 9: Consolidation and statutory reporting

Responsibility: Director M&E and HOD

Output	Activities	Timeframe	Responsibility
Reliable QPR submitted to Treasury and National DSD quarterly and at year end, and for DSD Annual report at Year-end	Receive certified prelim & validated performance information (NFD) from CDs / HOD.	3 July, 30 Sept, 20 Dec, 31 Mar, 9 May	Dir: M&E
	Consolidate totals and narrative analyses per indicator for the reporting period, on <i>QPR reporting template</i> ⁵ , and submit as required. 10 July: 1Q prelim 16 October: 1Q validated and 2Q prelim 10 January: 2Q validated and 3Q prelim 18 April: 3Q validated, 4Q and annual prelim 23 May: 4Q and annual validated	10 July, 16 Oct, 10 Jan, 18 Apr, 23 May	
	Certify QPR report for submission according to the following criteria: 1. Accuracy: <ul style="list-style-type: none"> The totals on the QPR must match the total of the certified inputs The reasons for variance between actual and planned performance must be accurately copied and summarised 2. Validity: The certified prelim and validated data must: <ul style="list-style-type: none"> be submitted by the due date to Dir: M&E relate to the correct programmes and indicators 3. Completeness: performance information (NFD) for all relevant programmes and indicators must be included (even if zero) (Check against APP)		HOD
Reliable Strategic Indicator performance information (for "add-up" indicators based on multiple indicators / sources) for DSD Annual report at Year-end	Consolidate certified performance information (NFD) received from respective CD / HOD for each "add up" Strategic Indicator	23 May	Dir: M&E
	Certify performance information report for "add up" Strategic Indicators for Annual Report according to the following criteria: 1. Accuracy: <ul style="list-style-type: none"> The totals for the Strategic indicator must match the total of the certified inputs The reasons for variance between actual and planned performance must be accurately copied and summarised 2. Validity: the certified performance information must: <ul style="list-style-type: none"> be submitted by the due date to Dir: M&E relate to the correct programmes and indicators 3. Completeness: performance information (NFD) for all relevant programmes and indicators must be included (Check against IDM)		HOD

Appendix A

AG audit approach

The AGSA's audit approach to auditing performance information involves the following:

- Understanding of the **internal policies, procedures and controls** related to the management of and reporting on performance information
- Understanding and testing of **systems and controls** relevant to recording, monitoring and reporting of performance information
- Verifying the **existence, measurability and relevance** of planned and reported performance information
- Verifying the **consistency** of performance information between the strategic or annual performance or corporate or integrated development plan, the quarterly or mid-year reports and the annual performance report
- Verifying the **presentation** of performance against predetermined objectives in the annual performance report against the format and content requirements determined by the National Treasury
- Comparing reported performance information to relevant source documents and verifying the **validity, accuracy and completeness** thereof.

Audit criteria for pre-determined objectives (PDOs)

Compliance with planning and reporting requirements	
Existence:	<ul style="list-style-type: none">• Objectives, indicators and targets must be predetermined and performance information must be reported against those predetermined objectives, indicators and targets.
Timeliness:	<ul style="list-style-type: none">• Performance information must be reported within two months after year end
Presentation:	<ul style="list-style-type: none">• Performance information must be reported using the NT guidelines.• Actual performance information in tables and narrative in annual report must be consistent.• Variances between actual and planned performance must be explained
Usefulness of the reported Performance Information	
Measurability:	<ul style="list-style-type: none">• Objectives must be made measurable by means of indicators and targets.• Indicators should be well-defined and targets should adhere to the SMART criteria.
Relevance:	<ul style="list-style-type: none">• A clear and logical link should exist between the objectives, outcomes, outputs, indicators and performance targets.
Consistency:	<ul style="list-style-type: none">• Objectives, indicators and targets must be consistent between planning and reporting documents.
Reliability of the reported performance information	
Validity:	Actual reported performance has occurred and pertain to the entity.
Accuracy:	Amounts, numbers and other data relating to reported actual performance have been recorded and reported appropriately.
Completeness:	All actual results and events that should have been recorded have been recorded and included in the annual performance report.

Applicable legislation, policies and guidelines

Public Finance Management Act (PFMA) Section 40 (3)		
Treasury Regulations Chapter 18.3.1(b)		
Guide for the implementation of Provincial Quarterly Performance Reports	National Treasury	2013
Policy on the Funding of Non-Government Organisations for the Provision of Social Welfare and Community Development Services (as amended)	Western Cape DSD	2013
Policy on Financial Awards to Service Providers	National DSD	2011
Performance Information Handbook	National Treasury	2011
Framework for Managing Programme Performance Information	National Treasury	2007
Management Performance Assessment Tool (MPAT) Implementation Guide	The Presidency: DPME	2012
Pocket guide to the audit of pre-determined objectives	AGSA	undated
Uniform File Plan for the Provincial Government of the Western Cape	Western Cape Government	2012
Records Management Policy (draft)	Western Cape DSD	2013

NPO payment process⁷

NPO payment			
NPO certified for payment (1 st tranche)	Confirm that TPA has been signed	April	Budget holder
NPO certified for payment (2 nd tranche)	Certify that NPO has submitted performance information (NFD) for 1Q	July	Budget holder
NPO certified for payment (3 rd tranche)	Certify that the NPO has delivered services of a satisfactory standard and meets the performance, financial and all reporting requirements as determined by the transfer payment agreement for 1Q AND has submitted Annual Financial statements when due AND has submitted performance information (NFD) for 2Q	October	Budget holder
NPO certified for payment (4 th tranche)	Certify that the NPO has delivered services of a satisfactory standard and meets the performance, financial and all reporting requirements as determined by the transfer payment agreement for 2Q AND has submitted Annual Financial statements when due AND has submitted performance information (NFD) for 3Q	January	Budget holder

⁷ This is not an NFD process, it is provided here for reference. This process was agreed in July 2013: the Funding Unit should be contacted for the current process.

Glossary

Cumulative	Cumulative means that the number of units is counted for each reporting period and added up to get the total for the year. This is appropriate when the units are mostly different for each period.
Non-cumulative	Non-cumulative means that the number of units is counted on the last day of each reporting period. This is appropriate when the units are mostly the same for each reporting period.
Signed document	A document bearing an original signature, name of signatory, and date signed. Where signed documents are scanned or faxed to the Department, the original signed document must be kept on file by the originator and made available to the Department on request.
Source documents	Original records of the services delivered. They belong to the service delivery unit and may be confidential.
Supporting documents	Evidence submitted to support the performance information (as described in the Indicator Description Manual). Supporting documents should never include any confidential particulars. It may consist of copies of source documentation; lists of activities performed; registers of beneficiaries provided with services etc. and must always be certified as reliable evidence of the performance delivered. It should always be possible to trace the source documents from the supporting documents.
Indicator Owner	The indicator owner is the Senior Manager who is responsible for the definition and reporting of a specific indicator
Validity:	Actual reported performance has occurred and pertain to the entity.
Accuracy:	Amounts, numbers and other data relating to reported actual performance have been recorded and reported appropriately.
Completeness:	All actual results and events that should have been recorded have been recorded and included.
Preliminary data	Estimates of performance information submitted in Provincial Quarterly Performance Reports (2013- 14 1Q 10 Jul; 2Q 16 Oct; 3Q 10 Jan; 4Q 18 Apr)
Validated data	Reliable performance information submitted in Provincial Quarterly Performance Reports (2013- 14 1Q 16 Oct; 2Q 10 Jan; 3Q 18 Apr; 4Q 30 May)
Variance	Difference between planned output (target) and actual reported output

Acronyms

AG	Auditor-General
CD	Chief Director
HOD	Head of Department
M&E	Monitoring and Evaluation

NFD	Non-Financial Data
NPO	Non-Profit Organisation
SDA	Service Delivery Area
SOP	Standard Operating Procedures

Appendix B – Reporting templates

TPA Annexure B (Progress Report)	Completed by NPO and submitted to Programme Manager
NPO Performance Information (NFD) verification checklist	Completed by official in Programme Office, submitted to Programme Manager
Performance Information (NFD) report per indicator	Completed by official in Programme Office, submitted to Programme Manager and Programme Director
Performance Information (NFD) report per Programme	Completed by Programme Manager, certified by Programme Director, submitted to Chief Director
Quarterly NFD report for Service Delivery Area	Completed by official in SDA, submitted to Regional Director
Quarterly NFD report for Region	Completed by Regional Director, submitted to Head of Department
Quarterly NFD Totals for Regions	Completed by official in HOD Office, certified by HOD Department
Quarterly NFD report for Facility	Completed by official in Facilities Office and submitted to Facilities Director
Quarterly NFD report for Facilities	Completed by Facilities Director, submitted to Head of Department
Quarterly NFD report for Programme (to follow)	Completed by Programme Director, submitted to CD / HOD
Quarterly NFD report for Programmes (to follow)	Completed by Chief Director / HOD, submitted to Dir: M&E
Preliminary Performance Information Report	For NPO services: Completed by Programme Manager, certified by Programme Director & Chief Director, submitted to Dir: M&E For own services: Completed and certified by responsible Director & Chief Director / HOD, submitted to Dir: M&E
QPR Reporting template	Completed by M&E, certified by HOD, submitted to Provincial Treasury, National DSD and for Annual Report
Strategic Indicator report / certificate (to follow)	Completed by M&E, certified by HOD, submitted for Annual Report

