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Government**

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**Performance Information Reporting
Standard Operating Procedures
27/06/2017**

Preamble

Purpose of this document

This document is part of a standardised system of managing programme performance information in the Department.

Revision History

Version	Date	Summary of Changes
Version 4 (2017)	27/06/2017	Revised and amended in line with business changes

Approval


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Performance Information Reporting - Standard Operating Procedures

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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 Guideline for the implementation of Provincial Quarterly Performance Reports: Department of Planning, Monitoring and Evaluation 2016

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 Department's service delivery units (programmes, regions and facilities) commit themselves to targets to be achieved per indicator in their Operational Plans for the year.

The programme offices set targets to be achieved per indicator by funded NPOs who are then committed in terms of Transfer Payment Agreements (TPAs).

Both Operational Plans and TPAs should include

- Service specifications in terms of indicators and targets
- Reporting specifications and dates.

The organisation responsible for service delivery is required to submit regular numerical and narrative reports on progress against the indicators and targets to the Department. 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.

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Prescripts

The legal requirements related to the development of Quarterly Performance Reports (QPRs) are reflected in the National Treasury Regulations (NTRs).

DG Circular no.22: Western Cape Government 2016

According to section 5.3.1 of the NTRs an Accounting Officer of an institution must establish procedures for quarterly reporting to the executive authority to facilitate effective performance monitoring, evaluation and corrective action.

Within the context of Performance Monitoring, the QPR is the monitoring mechanism for the generation of performance information. In this regard the quarterly targets set in the Annual Performance Plans inform the QPR. These QPR also provide performance information on the related progress made with the implementation of the annual Performance Plan (APP), on a quarterly and an annual basis. The QPR also provides a review mechanism where departments indicate the reasons for deviation from set targets, and where there has been underperformance, the remedial steps or corrective action that need to be taken to address the underperformance.

As part of its Programme Performance Management function the Department of the Premier also conducts quarterly assessments and feeds it back to Accounting Officers. These QPRs also provide the basis for the performance information used for reporting on the in-year budget implementation to the Provincial Executive and the Provincial Parliament.

Institutions should ensure that data that is submitted via the quarterly Performance Reporting process is relevant, accurate and reliable. In this regard, it should be noted that the generation of the Performance Information is integral to the development of the Annual Reporting for a given financial year and is also subject to auditing.

Furthermore it is advised that the quarterly performance reporting should be used as a management tool together with related monitoring and evaluation processes to improve the management of performance information.

Preliminary outputs must be populated at the end of each quarter. The actual output validated column for the first three quarters must be populated three months after the preliminary output was submitted. The fourth quarter actual output–validated data will be submitted together with the pre-audited output ... at the end of May

Guideline for the implementation of Provincial Quarterly Performance Reports: Department of Planning, Monitoring and Evaluation 2016

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 Executive authority is accountable to provincial legislature and should provide this institution with full and regular reports concerning matters under his/her control. In order that s/he can fulfil this responsibility, the Accounting Officer and all line managers are responsible for establishing and maintaining performance information processes and systems within their areas of responsibility.

Performance information systems should be integrated within existing management processes and systems and the performance agreements and reviews of the Western Cape Department of Social Development officials must reflect the following responsibilities.

Head of Department	<p>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:</p> <ul style="list-style-type: none"> • Approves the Performance Reporting Procedure Manual (SOP). • Reviews, certifies and approves the Department's Performance Information for reporting to Provincial Treasury, National DSD and the Auditor-General <p>As the manager responsible for the Regions, the HOD:</p> <ul style="list-style-type: none"> • Ensures that Regions have approved Operational Plans that include: <ul style="list-style-type: none"> ○ Indicators and targets set in consultation with the Chief Director: Business Planning and Strategy to ensure alignment with the Annual Performance Plan. ○ Reporting specifications and dates. • Assesses Performance Information received from Regional Directors; certifies it as reliable and submits it timeously to DD: M&E for consolidation prior to external reporting. • Ensures that files are opened for performance information and that documents are filed correctly in line with Records Management procedures and the Department's File Plan.
Chief Directors	<ul style="list-style-type: none"> • Ensure that their respective business units have approved Operational Plans that include: <ul style="list-style-type: none"> ○ Indicators and targets set in consultation with the Chief Director: Business Planning and Strategy to ensure alignment with the Annual Performance Plan. ○ Reporting specifications and dates. • Assess Performance Information received from their respective business units; certify it as reliable and submit it timeously to DD: M&E for consolidation prior to external reporting. • Ensure that files are opened for performance information and that documents are filed correctly in line with Records

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	Management procedures and the Department's File Plan.
Programme Directors (for funded NPO services)	<ul style="list-style-type: none"> • Set targets for indicators in the Annual Performance Plan • Develop the indicator descriptions. • Conclude Transfer Payment Agreements with all funded organisations that include: <ul style="list-style-type: none"> ○ Governance and financial management conditions. ○ Service specifications in terms of indicators and targets ○ Reporting specifications and dates. • Certify payments to NPOs when funding conditions are met. • Assess preliminary and validated Performance Information received from Programme Managers; certify it as reliable and submit it timeously to the respective Chief Director for consolidation and reporting.
Regional Directors (for own services in Regions)	<ul style="list-style-type: none"> • Set targets for indicators in the Annual Performance Plan. • Approve indicator descriptions. • Ensure that Local Offices in Service delivery Areas (SDAs) deliver services and submit performance reports to the Director in line with requirements. • Project Preliminary data for own services and submit to the HOD for reporting. • Assess preliminary and validated Performance Information received from SDAs; certify it as reliable and submit it timeously to the HOD for reporting.
Facilities Director (for own, outsourced and funded NPO facility services)	<ul style="list-style-type: none"> • Set targets for indicators in the Annual Performance Plan. • Develop indicator descriptions. • Conclude Transfer Payment Agreements with all funded organisations that include: <ul style="list-style-type: none"> ○ Governance and financial management conditions. ○ Service specifications in terms of indicators and targets ○ Reporting specifications and dates. • Ensure that own, outsourced and funded NPO Facilities deliver services and submit performance reports to the Director in line with requirements. • Certify payments to NPOs when funding conditions are met.

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	<ul style="list-style-type: none"> • Project Preliminary data for own, outsourced and funded NPO services and submit to the Chief Director for reporting. • Assess preliminary and validated Performance Information received from Facilities; certify it as reliable and submit it timeously to the Chief Director for reporting.
Programme Directors (for own services)	<ul style="list-style-type: none"> • Set targets for indicators in the Annual Performance Plan. • Develop indicator descriptions. • Ensure that sub-programmes deliver services and submit performance reports to the Director in line with requirements. • Project Preliminary data for own services and submit to the Chief Director for reporting when required. • Assess preliminary and validated Performance Information received from sub-programmes; certify it as reliable and submit it timeously to the respective Chief Director / HOD for reporting.
Programme Managers (for funded NPO services)	<ul style="list-style-type: none"> • Ensure the compilation of a complete and accurate database of NPO service providers with targets per indicator. • Ensure that NPOs deliver services and submit performance reports to the Programme Manager in line with requirements. • Collect Performance Information reports quarterly from funded NPO organisations, check the PI for reliability and submit it quarterly to the office of the respective director for consolidation. • Project Preliminary data for NPO services and submit to the Director for reporting. • 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).
Programme Managers (for own services)	<ul style="list-style-type: none"> • Ensure the compilation of a complete and accurate database of SDAs / Facilities with targets per indicator. • Ensure that SDAs / Facilities deliver services and submit performance reports to the Programme Manager in line with requirements. • Collect Performance Information reports quarterly from SDAs / Facilities, check the PI for reliability and submit it quarterly to the office of the respective director for consolidation. • Project Preliminary data for SDAs / Facilities services and submit to the Director for reporting. • Ensure that files are opened for each SDA / Facility and that documents are filed correctly (including Service Delivery Plans, Quarterly Reports, Supporting Documentation and any other relevant documentation).

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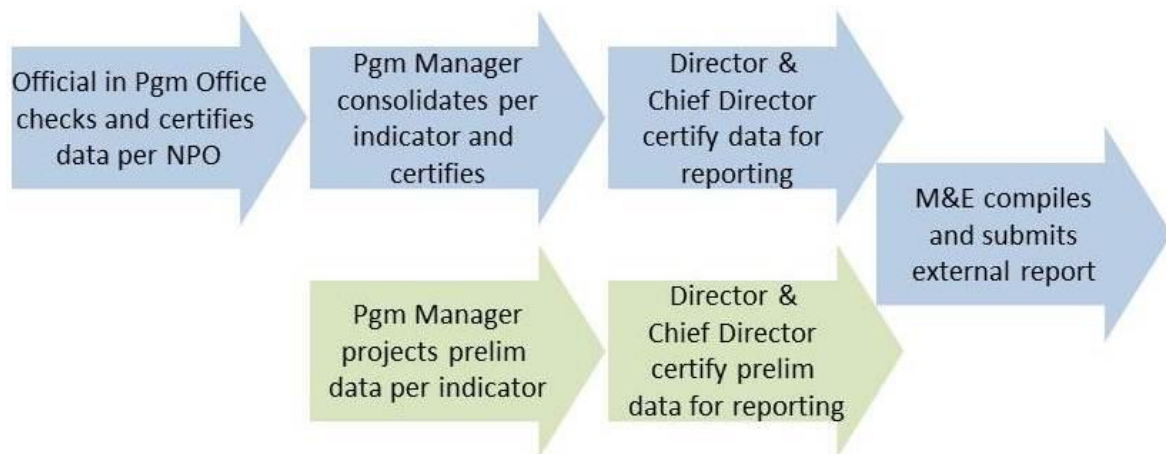
Deputy Director: NPO Funding Unit	<ul style="list-style-type: none"> • Provide and support the database of service providers (funded NPOs). • Compliance checking of payments to NPOs when certificates received from Programme Directors (budget holders).
Director: Departmental Project Office	<ul style="list-style-type: none"> • Review and maintains the Performance Reporting Standard Operating Procedure Manual (SOP). • Develop performance reporting tools (registers, templates, worksheets and cover sheets) (annually or as required). • Provide capacity building and quality assurance to the officials responsible for performance information collection, verification and consolidation, to maintain compliance. • Analyse data received (PI and comments) from Regional & Programme Directors and ensures that queries are resolved to improve reliability and usefulness. • Prepare reliable Quarterly and Year-end Performance Reports from certified reliable data received from Chief Directors and HOD. • Submit QPRs to Chief Director: Business Planning & Strategy for quality assessment. • Submit assessed QPRs to Head of Department for approval • Submit approved QPRs in line with statutory requirements and for the Department's Annual Report. • Compile and distribute Quarterly Performance Analysis Reports.
Director: Business Planning & Policy Alignment	<ul style="list-style-type: none"> • Promote and facilitate departmental performance monitoring and reporting process. • Develop and maintain performance indicators and monitoring frameworks. • Ensure that the Technical Indicator Descriptions in the Annual Performance Plan are complete, accurate and valid. • Develop quality assessment tool and sampling methodology to confirm the reliability of and accuracy of performance information (source records and PI records). • Plan and conduct assessments of the reliability and accuracy of performance information, recommend corrective action, and provide reports to CD: BP&S quarterly per approved plan.

Part 3: Planning for performance reporting (annual cycle)

Output	Activities	Timeframe	Responsibility
Technical Indicator Descriptions in APP	Review & revise technical indicator descriptions with input from indicator owners, AG and other stakeholders.	June - Aug	Dir: BP&P
	Draft Indicators & targets	Aug, Nov (for draft APP) Feb (for final APP)	Responsible Director
	Finalise indicators & targets		
	Populate & sign off Technical Indicator Descriptions		
TPAs (for outsourced services) and Operational Plans (for own services)	Ensure that the performance reporting requirements are aligned to the Technical Indicator Descriptions in the APP	Dec - March	Responsible Director
Performance Reporting Procedure Manual (SOP)	Review and revise SOP in line with business requirements and lessons learned.	March	Dir: DPO
NPO Database	Database of service providers and targets approved for funding.	When funding approved	Deputy Director: Funding
Registry files for performance information	Ensure that performance information files are opened in Registry in line with Records Management procedures and the Department's File Plan.	As required	Responsible Director
Data collection tools & templates	Design templates in line with SOP, Technical Indicator Descriptions and stakeholders' needs	April - July	Dir: DPO
Training & support for stakeholders	Capacity-building for stakeholders (programme and regional teams)	Per approved project plan	Dir: DPO

Part 4: Reporting NPO performance information

Responsibility: Programme Directors and Chief Directors responsible for funded NPOs



Output	Activities	Timeframe	Responsibility
Reliable performance information report from NPO	Receive summary report and supporting documents, record and acknowledge receipt Resolve reporting problems with service provider	In line with reporting schedule in TPA	Official in the Programme Office
	Complete <i>Performance Information verification checklist</i> ¹ and certify reliability of performance information according to the following criteria: 1. Accuracy: NPO report and supporting documentation must: <ul style="list-style-type: none"> balance i.e. the numbers on the progress report and the supporting documentation must match provide verifiable reasons for variance between actual and planned performance 2. Validity: NPO 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 (per TPA) have the correct format and content per Technical Indicator Descriptions be for the correct reporting period 3. Completeness: <ul style="list-style-type: none"> performance information must be reported (even if zero) (Check against TPA) NPO report and supporting documentation must be dated and signed by the responsible person 	Quarterly	

¹ See Appendix B

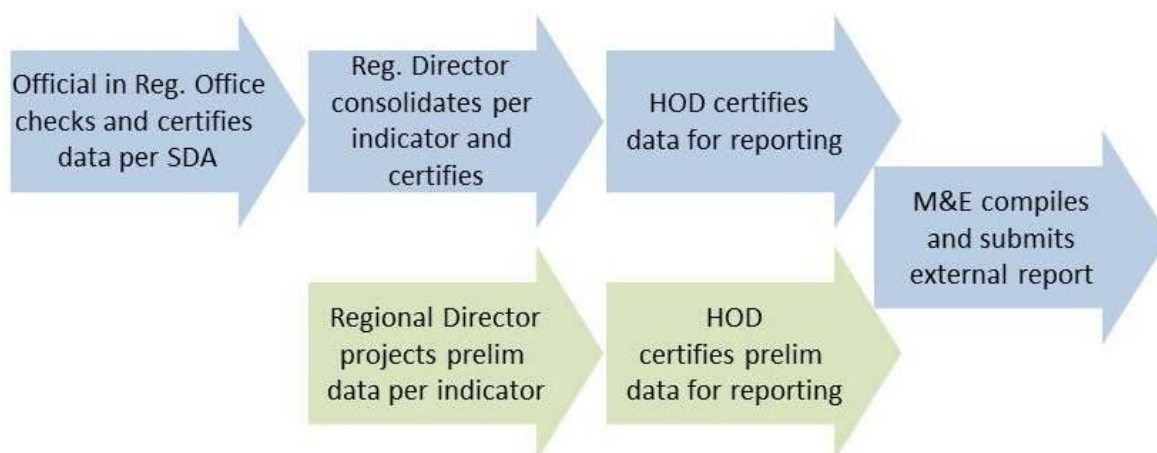
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Output	Activities	Timeframe	Responsibility
Reliable performance information summary per indicator	Compile <i>NPO Performance Information summary per indicator</i> ² from <i>Performance Information verification checklists</i> with total of verified performance information	Quarterly	Official in the Pgm Office
	Check and accept NPO progress report.		Pgm Manager
	Certify <i>NPO Performance Information summary per indicator</i> as reliable according to the following criteria: 1. Accuracy: <ul style="list-style-type: none"> performance information per NPO accurately copied to summary report verifiable reasons are provided for variance between actual and planned performance per NPO 2. Validity: <ul style="list-style-type: none"> Each NPO report is certified as reliable by the official in the Programme Office 3. Completeness: <ul style="list-style-type: none"> All NPO reports have been received (checked against NPO database) 		Pgm Manager
Reliable performance information report per programme	Compile <i>Performance Information report per programme</i> ² consisting of: <ul style="list-style-type: none"> total of verified performance information for each indicator summarised verifiable reason for variance between actual and planned performance for each indicator 	Quarterly	Pgm Director
	Certify <i>Performance Information report per programme</i> as reliable for external reporting according to the following criteria: 1. Accuracy: <ul style="list-style-type: none"> summarised reason for variance between actual and planned performance for each indicator is verifiable 2. Validity: <ul style="list-style-type: none"> Each <i>NPO Performance Information summary per indicator</i> report is certified as reliable by Pgm Director 3. Completeness: <ul style="list-style-type: none"> Reports are submitted for all indicators 	In line with Reporting timeline	Chief Director
Preliminary performance information report (per indicator /programme)	Project performance for current quarter. Provide verifiable reasons for deviations on <i>Performance Information report per Programme</i> ² .	Quarterly	Programme Manager & Programme Director
	Certify <i>Performance Information report per Programme</i> and submit for reporting	In line with Reporting timeline	Chief Director

² See Appendix B

Part 5: Reporting Regional performance information

Responsibility: Regional Directors and HOD



Output	Activities	Timeframe	Responsibility
Reliable performance information report per indicator from service delivery area (SDA)	<p>Receive SDA reports, record and acknowledge receipt</p> <p>Resolve reporting problems with SDA</p> <p>Complete <i>Performance Information verification checklist</i>³ and certify reliability of performance information according to the following criteria:</p> <ol style="list-style-type: none"> 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 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 • have the correct format and content per Technical Indicator Descriptions • be for the correct reporting period 3. Completeness: <ul style="list-style-type: none"> • performance information must be reported (even if zero) (check against operational plan) • SDA report is dated and signed by the responsible Social Work manager 	Quarterly	Official in the Regional Office
Reliable performance information summary per indicator	<p>Compile <i>SDA PI capture grid and summary per indicator</i>³ consisting of:</p> <ul style="list-style-type: none"> • calculated total of verified performance information • summary of reasons for variance between actual and planned performance total from verification checklists 	Quarterly	Official in the Regional Office

³ See Appendix B9

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Output	Activities	Timeframe	Responsibility
Reliable performance information summary per Region	Consolidate <i>SDA PI capture grid and summary per indicator</i> into <i>Performance information report per Region</i> ⁴	Quarterly	Official in the Regional Office
	Certify <i>Performance Information report per Region</i> as reliable according to the following criteria: 1. Accuracy: <ul style="list-style-type: none"> Performance Information per indicator accurately calculated from verification checklists. Verifiable reasons are provided for variance between actual and planned performance per indicator 2. Validity: <ul style="list-style-type: none"> Each verification checklist has been certified as reliable by the responsible Social Work manager and the official in the regional office 3. Completeness: <ul style="list-style-type: none"> All SDA reports have been included. 		Regional Director
	Receive record and verify <i>Performance Information report per Region</i> from all Regional Offices.	Quarterly	Official in HOD's Office
	Certify <i>Performance Information reports per Region</i> as reliable according to the following criteria:	In line with Reporting timeline	Head of Department
	1. Accuracy: <i>Performance Information report per Region</i> 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 2. Validity: summary report and supporting documentation must: <ul style="list-style-type: none"> relate to the correct service and indicator have the correct format and content per Technical Indicator Descriptions be for the correct reporting period 3. Completeness: <ul style="list-style-type: none"> performance information must be reported (even if zero) <i>Performance Information report per Region</i> must be dated and signed by the Regional Manager		

Output	Activities	Timeframe	Responsibility
Preliminary data for external reporting (per indicator / Region)	Project performance for current quarter. Provide verifiable reasons for deviations on <i>Preliminary Performance Information Report</i> ⁵ .	Quarterly	Regional Director
	Certify preliminary performance information and narrative per indicator / Region and submit for reporting	In line with Reporting timeline	Head of Department

⁴ See Appendix B

⁵ See Appendix B

Part 6: Reporting Facilities performance information

Responsibility: Facilities Director and responsible Chief Director



Output	Activities	Timeframe	Responsibility
Reliable performance information report from Facility	Receive summary report and supporting documents, record and acknowledge receipt Resolve reporting problems with service provider	In line with reporting schedule in TPA / Op. plan	Official in the Facility Management Office
	Complete <i>Performance Information verification checklist</i> ⁶ and certify reliability of performance information according to the following criteria: 1. Accuracy: Facility report and supporting documentation must: <ul style="list-style-type: none"> balance i.e. the numbers on the progress report and the supporting documentation must match provide verifiable reasons for variance between actual and planned performance 2. Validity: Facilities Report and supporting documentation must: <ul style="list-style-type: none"> be submitted by the due date to the correct person (per TPA/ Op. plan) relate to the correct service and indicator have the correct format and content per Technical Indicator Descriptions be for the correct reporting period 3. Completeness: <ul style="list-style-type: none"> performance information must be reported (even if zero) (Check against TPA/ Op. plan) Facility report and supporting documentation must be dated and signed by the responsible person 	Quarterly	

⁶ See Appendix B

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Output	Activities	Timeframe	Responsibility
Reliable performance information summary per indicator	Compile <i>Performance Information summary per indicator</i> ⁷ from <i>Performance Information verification checklists</i> with total of verified performance information	Quarterly	Official in the Facility Management Office
	Certify <i>Facilities Performance Information summary per indicator</i> as reliable according to the following criteria: 1. Accuracy: <ul style="list-style-type: none"> performance information per Facility accurately copied to summary report verifiable reasons are provided for variance between actual and planned performance per Facility 2. Validity: <ul style="list-style-type: none"> Each Facility report is certified as reliable by the official in the Programme Office 3. Completeness: <ul style="list-style-type: none"> All Facility reports have been received (checked against payment list and certified list of own / outsourced Facilities) 		Pgm Manager

Reliable performance information report per programme	Compile <i>Performance Information report for Facilities</i> ⁸ consisting of: <ul style="list-style-type: none"> total of verified performance information for each indicator summarised verifiable reason for variance between actual and planned performance for each indicator 	Quarterly	Director: Facility Management
	Certify <i>Performance Information report for Facilities</i> as reliable for external reporting according to the following criteria: 1. Accuracy: <ul style="list-style-type: none"> summarised reason for variance between actual and planned performance for each indicator is verifiable 2. Validity: <ul style="list-style-type: none"> Each <i>Performance Information summary per indicator</i> report is certified as reliable by Pgm Director 3. Completeness: <ul style="list-style-type: none"> Reports are submitted for all indicators 	In line with Reporting timeline	Chief Director

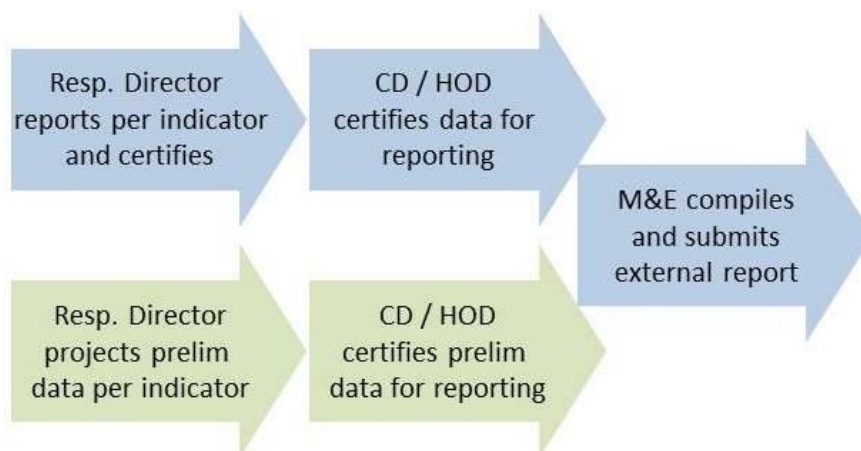
Output	Activities	Timeframe	Responsibility
Preliminary data for external reporting (per indicator /programme)	Project performance for current quarter. Provide verifiable reasons for deviations on <i>Facilities Performance Information Report</i> ⁸ .	Quarterly	Director: Facility Management
	Certify <i>Facilities Performance Information Report</i> and submit for reporting	In line with Reporting timeline	Chief Director

⁷ See Appendix B

⁸ See Appendix B

Part 7: Reporting other (HO) Performance Information

Responsibility: HO Directors responsible for own services, CDs & HOD



Output	Activities	Timeframe	Responsibility
Reliable performance information report per indicator	Receive performance information report and supporting documentation. Complete <i>Performance Information verification checklist</i>	Quarterly /Annually	Responsible manager
	Certify reliability of performance information according to the following criteria: 1. Accuracy: Performance information report and supporting documentation must: <ul style="list-style-type: none"> balance i.e. the numbers on the report and the supporting documentation must match provide verifiable reasons for variance between actual and planned performance 2. Validity: Report and supporting documentation must: <ul style="list-style-type: none"> be submitted by the due date relate to the correct service and indicator have the correct format and content per Technical Indicator Descriptions be for the correct reporting period 3. Completeness: <ul style="list-style-type: none"> PI for all relevant indicators must be included (even if zero) Performance report must be dated and signed by the responsible manager Compile <i>Performance Information report per programme</i> ⁹ .		Responsible Director
Reliable performance information report for own services	Certify <i>Performance Information report per programme</i> as reliable for external reporting according to the following criteria: 1. Accuracy: performance information per indicator accurately captured on programme summary report 2. Validity: Each report included is certified as reliable by the responsible Director 3. Completeness: Reports are submitted for all indicators	In line with Reporting timeline	Chief Director / HOD

⁹ See Appendix B

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Output	Activities	Timeframe	Responsibility
Preliminary data for external reporting (per indicator /programme)	Project performance for current quarter. Provide verifiable reasons for deviations on <i>Preliminary Performance Information Report</i> ¹⁰ .	Quarterly / annually	Responsible Director
	Certify preliminary performance information and narrative (reasons for variations) per indicator / programme and submit for reporting	In line with Reporting timeline	Chief Director / HOD

¹⁰ See Appendix B

Part 8: Consolidation, analysis and reporting

Responsibility: Dir: DPO, CD: BP&S and HOD

Output	Activities	Timeframe	Responsibility
PI received from Programmes and Regions captured and analysed	Receive certified prelim & validated performance information from CDs / HOD and capture into <i>Quarterly Performance Analysis Report</i> . Analyse ¹¹ PI and comments received and revert to Regional / Programme Directors with queries.	In line with Reporting timeline	Dir: DPO
1 st submission QPR to DotP and National DSD quarterly and at year end	Capture total preliminary and validated outputs, and narratives per indicator for the reporting period on <i>Electronic Quarterly Reporting System (eQPRS)</i> ¹² Verify and submit quarterly performance data to DotP, National DSD via <i>eQPRS</i> .	In line with Reporting timeline	Dir: DPO
Final submission QPR to DotP and National DSD quarterly and at year end, and for DSD Annual report at Year-end	Receive certified amendments to prelim & validated performance information from CDs / HOD. Receive comments and corrections from National DSD, DotP. Update <i>Electronic Quarterly Reporting System (eQPRS)</i> as required.	In line with Reporting timeline	Dir: DPO
	Assess quality of report		CD: BP&S
	Approve and sign off final QPR.		HOD
Assessment report and Departmental response	Receive Assessment report from DotP.	± 2 weeks after Final QPR	Dir: DPO
	Request and receive input from responsible directors.	± 1 week after Assessment	
	Respond to Assessment		
QPR data approved for publication	Receive draft publication templates from DotP	± 2 weeks after Final QPR	Dir: DPO
	Verify and confirm correctness of templates		HOD
	Certify for publication		
Quarterly Performance Analysis Reports	Compile and distribute Quarterly Performance Analysis Reports.	2 days after 1 st and Final QPR datasets.	Dir: DPO

¹¹ See Appendix A

¹² See Appendix B

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Output	Activities	Timeframe	Responsibility
Reliable Strategic Indicator performance information for DSD Annual report at Year-end	Consolidate certified performance information received from respective CD / HOD for each Strategic Indicator	In line with Annual report project plan	Dir: DPO
	Check reliability of Strategic Indicator PI information: 1. Accuracy: The totals for the Strategic indicator must match the total of the certified inputs. 2. Validity: the certified performance information must relate to the correct indicators 3. Completeness: performance information for all indicators must be included (Check against Technical Indicator Descriptions)		Dir: DPO
	Certify performance information report for Strategic Indicators for Annual Report		CD: BP&S

Part 9: Filing performance information reports

Responsibility: Pgm Managers, Chief Directors, HOD, Dir: DPO

Output	Timeframe	Responsibility	File ref
<ul style="list-style-type: none"> NPO PI verification checklist and supporting documentation in NPO file. 	Quarterly	Programme Director	C-nnn
<ul style="list-style-type: none"> PI summary per indicator, PI report per programme in PI file per programme 		Chief Director	2/7/2/DSD/qq yyyy / A-nnn
<ul style="list-style-type: none"> Own services PI verification checklist and supporting documentation. PI summary for Facilities and supporting documentation in PI file for facilities 	Quarterly	Chief Director	2/7/2/DSD/qq yyyy / A-nnn
<ul style="list-style-type: none"> Own services PI verification checklist and supporting documentation. PI summary per Region and supporting documentation in PI file per region 	Quarterly	HOD	2/7/2/DSD/qq yyyy / A-nnn
<ul style="list-style-type: none"> Own services PI verification checklist and supporting documentation. PI summary per programme and supporting documentation in PI file per HO programme 	Quarterly	Chief Director / HOD	2/7/2/DSD/qq yyyy / A-nnn
<ul style="list-style-type: none"> PI summary per programme in PI file per quarter 	Quarterly	Dir: DPO	2/7/2/DSD/qq yyyy

Part 10: Confirming the reliability and accuracy of Performance Information

Output	Activities	Timeframe	Resp.
Approved quality assessment tool and sampling methodology for assessing PI records ¹³	Draft PI quality assessment tool and sampling methodology for approval by CD: BP&S		Dir: BP&PA
Approved plan for assessment of PI records	Plan for 2017-18 assessment of PI records for approval by CD: BP&S		Dir: BP&PA
Assessment of PI records performed	<ul style="list-style-type: none"> Assess the quality of datasets collected in terms of compliance with the SOP and the Technical Indicator Descriptions. Use the identified weaknesses in data collection and storage systems to develop corrective action plans. 	Quarterly, per approved schedule	Dir: BP&PA
Report to MANCO on assessments performed and implementation of corrective actions.	Report and action plans approved by CD: BP&S	Quarterly, per approved schedule	Dir: BP&PA

¹³ See Appendix A

Appendix A

Analysis and reporting of PI data

- Performance can be compared within the same service delivery unit over time, between service delivery units or both.
- Basic comparative analysis can be used to measure change in performance over time, or to measure deviation from targets set.
- If required by management, more complex analysis, include benchmarking, ranking and scoring, and integration of financial and non-financial information may be performed.
- Analysis of PI is one of the data sources that may be used to set targets and plan budgets.

Ensuring reliability of PI data

There are two types of PI records:

- PI source records: These are the original records created when the work is done / service is delivered. These are often the evidence used when verifying the performance information.
- PI records: These are the records of performance information captured from the source records at predetermined moments in time.
- Information at both levels needs to be collected in line with data quality standards and maintained to ensure reliability and usefulness. The reliability of performance information can be confirmed by the implementation of a suitable PI assessment tool¹⁴.

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.

¹⁴ The Performance Information Handbook (National Treasury 2011) includes a PI assessment tool which is based on StatsSA's South African Statistical Quality Assessment Framework (SASQAF) and the National Archives and Records Service of South Africa's (NARSSA) policy for records management.

Performance Information Reporting - Standard Operating Procedures

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 PT 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.

Performance Information Reporting - Standard Operating Procedures

Applicable legislation, policies and guidelines

Public Finance Management Act (PFMA) Section 40 (3)		
Treasury Regulations Chapter 5.3.1, 18.3.1(b)		
Guideline for the implementation of Provincial Quarterly Performance Reports	DPME	2017
Policy on the Funding of Non-Government Organisations for the Provision of Social Welfare and Community Development Services (as amended)	Western Cape DSD	2014
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
Framework for Strategic Plans and Annual Performance	National Treasury	2010
MPAT 2016 Draft standard 1.3.1: Integration of performance monitoring and strategic management (amended annually)	The Presidency: DPME	2014
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	Western Cape DSD	2013

Acronyms

AG	Auditor-General	M&E	Monitoring and Evaluation
CD	Chief Director	NPO	Non-Profit Organisation
DD	Deputy Director	PI	Performance information
DotP	Department of the Premier	QPR	Quarterly Performance Report
DPO	Departmental Project Office	SDA	Service Delivery Area
eQPRS	Electronic Quarterly Performance Reporting System	SOP	Standard Operating Procedures
HOD	Head of Department	TPA	Transfer Payment Agreement

Performance Information Reporting - Standard Operating Procedures

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.
DotP	Western Cape Department of the Premier
DPME	Department of Planning, Monitoring and Evaluation in The Presidency
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 Technical Indicator Descriptions). 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	Projections of performance information submitted in Provincial Quarterly Performance Reports
Validated data	Reliable performance information submitted in Provincial Quarterly Performance Reports
Variance	Difference between planned output (target) and actual reported output

Appendix B – Reporting templates

All templates are submitted Quarterly or Annually in line with indicator reporting frequency	
Name of template	Derivation
Performance Information verification checklist	<ul style="list-style-type: none"> a) For NPOs, completed by official in Programme Office, certified by Programme Manager b) For own services in Regions, completed by official in Regional Office, certified by Regional Manager c) For own services at facilities completed by official in Facilities' Office, certified by Responsible Director d) For own services at Head Office, completed by responsible manager, certified by Responsible Director
NPO Performance Information summary per indicator	Completed by official in Programme Office, certified by Programme Manager and Programme Director
<i>Regional Performance information summary per Indicator</i>	Completed by official in Regional Office, certified by Regional Director
Performance Information report per Programme	For validated and prelim data: <ul style="list-style-type: none"> a) For NPO services completed by Programme Manager, certified by Programme Director & Chief Director b) For HO programmes services completed and certified by Responsible Director & Chief Director / HOD
Performance information report per Region	For validated and prelim data: Completed by official in Regional Office, submitted to Regional Director and Head of Department
Performance information report for facilities	For validated and prelim data: Completed by official in Facilities Office, certified by Facilities Director and Head of Department
Electronic Quarterly Reporting System (eQPRS)	Completed by Dir: DPO, certified by HOD
Analysis Report	Completed by Dir: DPO, certified by CD: BP&S
Strategic Indicator report	Completed by Dir: DPO, checked by CD: BP&S and incorporated in draft Annual Report

Appendix C – Reporting timeline

Actual submission dates will be confirmed and circulated annually when Annual DPME Guidelines received.

	Report validated data for:	Report prelim for:	CD / HOD to DPO (to consolidate)	DPO to DotP & Nat DSD (to validate)	DPO to DotP & Nat DSD (Final signed)
1 st report	n/a	1Q (Apr – June)	End June	2W July	3W July
2 nd report	1Q (Apr – Jun)	2Q (Jul – Sep)	End September	2W October	3W October
3 rd report	2Q (Jul – Sep)	3Q (Oct – Dec)	Mid-December	2W January	3W January
4 th report	3Q (Oct – Dec)	4Q (Jan – Mar) Year (Apr – Mar)	End March	2W April	3W April
Final report	4Q (Jan – Mar) Year (Apr – Mar)	n/a	2W May	3W May	End May