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TREASURY CIRCULAR NO. 26/2014

THE PREMIER

THE MINISTER OF AGRICULTURE, ECONOMIC DEVELOPMENT AND TOURISM

THE MINISTER OF COMMUNITY SAFETY

THE MINISTER OF CULTURAL AFFAIRS AND SPORT

THE MINISTER OF EDUCATION

THE MINISTER OF FINANCE

THE MINISTER OF HEALTH

THE MINISTER OF HUMAN SETTLEMENTS

THE MINISTER OF LOCAL GOVERNMENT, ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING

THE MINISTER OF SOCIAL DEVELOPMENT

THE MINISTER OF TRANSPORT AND PUBLIC WORKS

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2014/15 QUARTERLY PERFORMANCE REPORTING

PURPOSE

The purpose of this circular is to communicate the 2014/15 Quarterly Performance Reporting process as well as the requirements of the Guide for the Implementation of Provincial Quarterly Performance Reports.

BACKGROUND

Performance information is integral to a range of processes across government that seeks to manage and improve service delivery. Performance information is further embedded in the results-based approach wherein results can be measured in order to recognise success or failure and to adjust strategy accordingly.

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

Quarterly targets set in the Annual Performance Plans inform the Quarterly Performance Reports (QPR). The QPR provides information on the overall progress made with the implementation of the Annual Performance Plan (APP), on a quarterly and an annual basis. The QPR also allows departments and entities to 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.

These QPRs provide the basis for the performance information used for reporting on the in-year budget implementation to the Provincial Executive and the Provincial Parliament. In this regard the Provincial Treasury also as part of its oversight function conducts quarterly assessments of the performance reports and feeds it back to Accounting Officers.

Institutions should ensure that the data that is submitted via Quarterly Performance Reports is as accurate as possible, as the quarterly performance information will feed directly into the Annual Report for a particular financial year and will also be subject to auditing.

Furthermore, the quarterly performance reports should be used as a management tool in the departmental monitoring and evaluation processes to improve performance.

Department of Performance Monitoring and Evaluation Guideline for the Implementation of Provincial Quarterly Performance Reports

As agreed to with the National Treasury, the Department of Performance Monitoring and Evaluation (DPME) is now responsible for government wide planning. As such, the DPME will now issue the Guide for the Implementation of Provincial Quarterly Performance Reports on an annual basis. The Guide is attached to this Circular as Annexure A. The Guide provides instructions on the completion of the QPR model and also outlines the mandatory requirements for performance information as per the Framework for Strategic and Annual Performance Plans. The Guide covers five distinct themes, namely:

- Quarterly Performance Reporting;
- Roles and Responsibilities;
- Standardised and non-standardised reporting formats;
- Reporting dates; and
- Publication of 2014/15 performance information.

The changes to the Guide for the 2014/15 reporting cycle are in respect of the role of the DPME and the role of the Department of the Premier as of 2015/16.

Reporting Formats

The Provincial Treasury is currently in the process of making revisions to the nationally prescribed model for 2014/15 to provide for the reporting on all performance indicator targets contained in the 2014/15 APPs. The revised model also makes provision for departments and entities to indicate the level of performance (targets achieved, partially achieved and not achieved) per performance indicator as well as for reasons for deviation for the pre-audit data. This will ensure greater consistency in narrative reporting in the model.

Reporting dates

The reporting dates for quarterly performance follow a definite sequence starting with the provincial department's submission of the first dataset jointly to the Provincial Treasury and to their national department. Once the National Department has verified the data they should send it back to provincial departments to effect the changes with the objective of finalising the datasets for the signature of the Head of Department (HoD). The Provincial Treasury also conducts a cursory technical assessment before the sign-off by the HOD to ensure that the correct formats are used, the model has been completed correctly and to check for consistency between information included in the APP and QPR. The final signed-off datasets should then be submitted to the Provincial Treasury who will send it to the DPME for analysis and publishing.

No extensions of the allocated dates can be granted as the publishing dates are fixed in terms of the Section 32 reports, which is a legal requirement.

SUBMISSION DATES 2014/15 QUARTERLY PERFORMANCE REPORTS

Quarters 2014/2015	Provincial Department to Provincial Treasury	Provincial Departments to National Departments	National Departments to Provincial Departments to verify information	Provincial Departments final dataset to Provincial Treasuries and National Departments	Provincial Treasuries to National Treasury sign off data set	DPME Quarterly Publication	Provincial Treasury Quarterly Publication
1st Q - June 2014	Wed, 9 July 2014	Wed, 9 July 2014	Mon,14 Jul 2014	Thurs,17 Jul 2014	Mon,21 July 2014	Mon, 11 Aug 2014	Mon,21 Aug 2014
2nd Q - Sept 2014	Fri ,10 Oct 2014	Fri ,10 Oct 2014	Thur,16 Oct 2014	Tues,21 Oct 2014	Fri,24 Oct 2014	Wed, 12 Nov 2014	Wed,19 Nov 2014
3rd Q - Dec 2014	Mon,12 Jan 2015	Mon,12 Jan 2015	Thur,15 Jan 2015	Wed,21 Jan 2015	Mon,26 Jan 2014	Thur, 12 Feb 2015	Thur,19 Feb 2015
4th Q - March 2015	Mon,13 April 2015	Mon,13 April 2015	Thur,16 Apr 2015	Wed,22 April 2015	Mon,4 May 2015	Mon, 18 May 2015	Mon, 25 May 2015

*Please Note: The actual validated data for the fourth quarter must be submitted to National Treasury on the **31 May 2015** together with the pre-audited numbers for the 2014/15 financial year. The pre-audited numbers will be the same numbers that will be submitted to the Auditor General.*

Publication of 2014/15 performance information

During the 2013/14 financial year, National Treasury published the quarterly performance information of the Agriculture, Health and Social Development sectors on the National Treasury website. This practice will continue in the 2014/15 financial year, with the DPME publishing the quarterly performance information hence forth.

During 2014/15 financial year Provincial Treasuries are required to publish the quarterly performance information of provincial departments on their websites. This should be done to increase accountability and improve performance data. Provincial Treasury will publish the performance information of all departments on its website during the 2014/15 financial year (see dates in table above).

The verification of data by departments is therefore pivotal for the publication of performance information. The performance information submitted to the DPME, as final, will be published by the Provincial Treasury. Provincial Treasury will however provide all departments with a copy of the final set of data for verification and confirmation of accuracy by the department prior to the dates for the Quarterly Publication by the DPME.

Both the Head of Provincial Treasury and the relevant Head of Department must sign-off on the performance information before it is published. This will ensure that the published data is verified and accurate.

Training - Performance Information Management Forum

As part of Provincial Treasury's efforts to assist provincial departments and entities in building their capacity for efficient and transparent financial management, training on the Guide for the Implementation of Provincial Quarterly Performance Reports, the QPR model and the use of performance information will take place on **Wednesday, 25 June 2014** via the Performance Management Information Forum.

Actions required

Subsequent to the completion of the revisions to the QPR models by Provincial Treasury, departments and entities need to ensure:

- That the targets in the QPR model are correctly captured and correspond with those taken up in the Annual Performance Plan 2014/15 for both annual planned and quarterly planned targets;
- On a quarterly basis record the preliminary and validated actual outputs;
- Record the process followed to collect, report and verify data;
- Keep record of all source documentation;

- Record whether targets were achieved, partially achieved or not achieved;
- Record the reasons for deviations and remedial steps in the comments column;
- Submit QPR information on the dates specified on page 11 of the guideline; and
- Submit the fourth quarter output (validated data) together with the actual pre-audited data for 2014/15 as per the Annual Report at the end of May 2015.
- For all relevant officials to attend the training on the Guide for the implementation of Provincial Quarterly Performance Reports and the QPR model for 2014/15.

Contact details

The contact details of Budget Office officials responsible for the relevant Department/Entity are as follows:

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Please do not hesitate to contact myself, or the relevant officials, for further information or queries regarding this circular.



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SENIOR MANAGER: PROVINCIAL GOVERNMENT BUDGET OFFICE
CHIEF DIRECTORATE PUBLIC POLICY SERVICES
DATE: 20 June 2014



THE PRESIDENCY
REPUBLIC OF SOUTH AFRICA

DEPARTMENT: PERFORMANCE MONITORING AND EVALUATION

Guideline for the implementation of Provincial Quarterly Performance Reports: 2014/15

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1. INTRODUCTION

The guideline for the implementation of Quarterly Performance Reports provides instructions on the completion of quarterly reports (the QPR Model and the narrative reports). The guideline also outlines the requirements as per the Framework for Strategic and Annual Performance Plans and its alignment to the Quarterly Performance Reporting Model.

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).

Performance information therefore plays a crucial role in:

- indicating progress against objectives;
- prompting an external focus by public institutions on transparency, accountability, and progress on service delivery;
- ensuring the best results for citizens;
- identifying gaps between policy formulation and policy implementation;
- enhancing strategic planning processes; and
- Reflecting the level of institutional capacity to actually deliver services to citizens (PIW, 2004).

The importance of performance information is becoming increasingly recognised; playing a significant role in budget allocations and monitoring service delivery and value for money. In terms of the Framework for Strategic Plans and Annual Performance Plans, institutions are required to develop strategic and annual performance plans that reflect their goals, strategic objectives with five-year targets. Annual Performance Plans provide details of strategic objectives and indicators with targets for the current year and the medium term period. Targets for the current year should be broken down into quarterly targets. Progress should be reported on a quarterly basis against quarterly targets (as reflected in Annual Performance Plan) in a quarterly performance report.

Quarterly performance reports provide progress on the implementation of an institutions' Annual Performance Plan. As with the Strategic Plan and Annual Performance Plan, consistency and alignment in performance information (strategic objectives, performance indicators and targets) should be ensured in the quarterly report. Institutions should therefore ensure that the actual achievements of targets set in the Annual Performance Plans are reported in the quarterly reports.

The legal requirements related to the development of quarterly performance reports are reflected in the Treasury Regulations. Section 5.3.1 states that the accounting officer of an institution must establish procedures for quarterly reporting to the executive authority to facilitate effective performance monitoring, evaluation and corrective action. In addition, National Treasury issued Instruction Note 33/2011 which outlines the mandatory requirements as set out in the Framework for Strategic and Annual Performance Plans.

This guideline is applicable to all provincial departments.

2. OVERVIEW OF THE QUARTERLY PERFORMANCE REPORTING GUIDELINES

The quarterly performance reporting guidelines provides comprehensive information on the reporting process. In addition, this document covers five distinct themes, namely:

- Quarterly Performance Reporting;
- Roles and Responsibilities;
- Standardised and non-standardised reporting formats;
- Reporting dates;
- Publication of 2014/15 performance information.

3. QUARTERLY PERFORMANCE REPORTING

The purpose of quarterly performance reports is to provide information on the overall progress made with the implementation of an institutions' performance plan, on a quarterly and an annual basis. Quarterly performance reports are based on the quarterly targets set in the Annual Performance Plans. Therefore, institutions should ensure that the data that is submitted via quarterly performance reports is as accurate as possible as the total for the four quarters should correspond with the information that will be reported in the Annual Report for a particular financial year.

3.1 Link to Strategic Plan and Annual Performance Plans

The goals and objectives in the Strategic Plan informs the Annual Performance Plan, where programme performance indicators and targets are aligned to strategic objectives. The five year targets for objectives reflected in the Strategic Plan are represented as annual targets in the Annual Performance Plan towards the realisation of the five year target. The performance indicators in the Annual Performance Plan are formulated in a manner that enables the achievement of the strategic objectives. The performance indicators have annual targets which are in some cases broken down into quarterly targets. The quarterly performance reports therefore tracks progress against quarterly targets as reflected in the Annual Performance Plan.

3.2 Performance information and targets as set out in the Annual Performance Plan

The following tables highlight the manner in which performance information should be reflected in the Annual Performance Plan.

3.2.1 Programme X (insert name of programme)

The programme purpose as stated in the budget documentation must be provided.

3.2.2 Strategic objective annual target for 20XX

List targets for the budget year and over the MTEF period for each strategic objective specified for this programme in the Strategic Plan.

Strategic objective		Audited/Actual performance			Estimated performance 20XX-1	Medium-term targets		
		20XX-4	20XX-3	20XX-2		20XX	20YY	20ZZ
1.1	Short name							
1.2	Short name							

3.2.3 Programme performance indicators and annual targets for 20XX

List the core programme performance indicators and any other chosen indicators. The targets for the budget year must be reflected in the Quarterly Performance Reporting Model under “Target for 2014/15 as per APP”

Programme performance indicator		Audited/Actual performance			Estimated performance 20XX-1	Medium-term targets		
		20XX-4	20XX-3	20XX-2		20XX	20YY	20ZZ
1.1	Short name							
1.2	Short name							

3.2.4 Quarterly targets for 20XX

Quarterly targets (if applicable) should be set for the programme performance indicators identified above. The quarterly targets for the budget year must be reflected in the Quarterly Performance Reporting Model under “1st/2nd/3rd/4th Quarter Planned output as per APP”

The following table can be used for programme and sub-programme performance indicators.

Performance indicator		Reporting period	Annual target 20XX	Quarterly targets			
				1 st	2 nd	3 rd	4 th
1.1	Short name	Quarterly					
1.2	Short name	Biannual					
1.3	Short name	Annual					

4. ROLES AND RESPONSIBILITIES

A number of institutions are involved in the quarterly performance reporting process, including:

- Provincial departments (line managers);
- Provincial Treasuries;
- Office of the Premier;
- National Departments; and
- National Treasury.

4.1 Role of provincial departments (line managers)

Section 45 of the PFMA details the responsibilities of officials of departments, trading entities and constitutional institutions by stating that:

“An official in a department ... is responsible for the effective, efficient, economical and transparent use of financial and other resources within that official’s area of responsibility;

In effect, this implies that each line manager is responsible for the use of financial resources or inputs in a particular programme. Strategic objectives must be submitted for each main division (programme) within the department’s vote (section 27(4)) and therefore line managers may also be held accountable for the outputs generated within that programme.

An important issue for line managers arising from the above is that of reporting performance against predetermined objectives. This means that performance targets (objectives) should be set

in conjunction with the budget. These should then be monitored during the implementation process and then reported after in the annual report. It is thus crucial to implement a system for monitoring performance on an ongoing basis. This system would include determining objectives, defining performance indicators, and monitoring progress against performance targets.

Performance indicators define the relationship between inputs, activities, outputs, outcomes and impacts. Performance indicators measure how successfully outputs are produced by using various inputs. In effect they measure the productivity of resource use.

4.2 Role of provincial treasuries

Provincial Treasuries will be responsible for the Quarterly Performance Reporting Model in the 2014/15 financial year. Provincial treasuries need to fulfil a monitoring role from an accountability perspective within the performance reporting paradigm. Quarterly performance reporting can be viewed as an enabling mechanism that allows Accounting Officers to track progress against what has been planned and what is actually achieved in the form of service delivery outputs.

Officers in provincial treasuries tasked with this responsibility need the following documents to execute the task at hand: Five Year Strategic Plans, Annual Performance Plans, Quarterly Performance Reports and the Annual Report.

Treasury officials need to perform the following checks once departments have submitted quarterly performance plans:

- Ensure that the correct formats in the QPR model have been used, that is, the 2014/15 Quarterly Performance Reporting Model.
- Ensure that the annual targets and the quarterly targets **as contained in the Annual Performance Plans** are reflected in the model when reporting for the first quarter.
- Ensure that a hard copy of the sign off letter by the Head of the Department has been submitted together with the data submission.
- Provincial Treasuries must submit the final narrative reports, datasets and sign-off letters to the Department of Performance Monitoring and Evaluation.

4.3 Role of Office of the Premier

During the 2014/15 financial year, Offices of the Premier will be expected to work with Provincial Treasuries on the Quarterly Performance Reporting Model. This will form part of the transitional arrangements for the 2014/15 financial year only.

The Offices of the Premier will take over the management of the Quarterly Performance Reporting Model in the 2015/16 financial year.

4.4 Role of National Departments

National Departments will receive the quarterly data via data files from the respective departments. National Departments must interrogate the data (against targets in the Annual Performance Plans). If discrepancies are found these needs to be communicated directly with the provincial counterparts. Provincial departments will affect the necessary changes and the final data will be submitted to provincial treasury as well and national department.

The status of the final datasets (incorporating changes/feedback from the national department) is "signed-off by the provincial HODs". This means that the final data file will be submitted together with the sign-off letter to the provincial treasury. National departments which have nationally

based electronic or manual non-financial information systems need to verify that the data submitted by provinces is correct. National departments that do not have nationally based information systems and who cannot execute a data check need to seek the expertise of programme experts in their departments.

Provincial departments need to submit copies of the final documents to provincial treasuries which reflect the changes made to their original documents as a result of national guidance.

4.5 Role of Department of Performance Monitoring and Evaluation (DPME)

DPME will consolidate and use the data to draft a sectorial quarterly performance report and a government wide quarterly performance report.

The performance information of three sectors (Health, Agriculture and Social Development) will be published in the open domain in the 2014/15 financial year.

Table 1 gives an overview of the sequence of tasks which needs to be followed to implement quarterly performance reporting by all relevant role players.

PROCESS FLOW QUARTERLY PERFORMANCE REPORTING		
PROVINCIAL DEPARTMENTS	<ul style="list-style-type: none"> • Capture annual and quarterly targets (first quarter) • Capture programme performance information • Update QPR model • Submit to provincial treasuries and national departments 	HOD's Sign Off on final data
PROVINCIAL TREASURIES	<ul style="list-style-type: none"> • Ensure the correct formats are used • Verify QPR annual and quarterly targets are the same as in the Annual Performance Plans • Ensure that a hard copy of the sign off letter by the Head of the Department has been submitted with the data submission 	Provincial Treasuries assess the alignment to Annual Performance Plans and consolidate inputs for DPME
NATIONAL DEPARTMENTS	<ul style="list-style-type: none"> • Ensure the correct formats are used • Verify QPR annual and quarterly targets are the same as in the Annual Performance Plans • Ensure correct interpretation of sectorial definitions • Check for anomalies in the reported data • Provide feedback to provincial counterparts 	National Departments assess the alignment to Annual Performance Plans and provide oversight on the quality of data
DEPARTMENT OF PERFORMANCE MONITORING AND EVALUATION	<ul style="list-style-type: none"> • Use the Quarterly Performance Reporting model to consolidate non-financial data inputs • Circulate consolidated reports to DPME, National Treasury, HOD's of national counterparts, HOD's of Provincial Treasuries 	Consolidate performance reports from the submitted data

Table 1: Conceptual view of the Quarterly Reporting Process

5. STANDARDISED AND NON-STANDARDISED REPORTING FORMATS

5.1 Departments with standardised annual performance plans

Standardised reporting formats and data units enhance data analysis because the data is comparable, easy to understand, verifiable and, attributable. Standardised formats for quarterly reporting have been drafted based on the standardised objectives in strategic plans for twelve sectors, namely Basic Education, Health, Social Development, Human Settlement, Agriculture, Public Works, Roads and Transport, Environmental Affairs, Sport and Recreation, Arts and Culture; and Community Safety.

Standardised sectors must populate the Quarterly Performance Reporting Model at the end of the first quarter with annual and quarterly targets as per the tabled Annual Performance Plan of the department. 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 for 2014/15 as per Annual Report (pre-audited data) at the end of May 2015.

The 2014/15 Quarterly Performance Reporting Model makes provision for departments to capture comments against all core set of indicators. This will enable the departments to provide reasons for deviation against predetermined targets for all core performance indicators.

The comment column will not lock and will be updated per quarter. Departments will be given an option to save or clear previous quarter’s comments. Both provincial treasuries and provincial departments are advised to save each quarter’s report on a separate file or folder.

In addition, a department may also submit a narrative report. The narrative report should provide an account of any other service delivery information that is over and above the core set of performance indicators reported in the Quarterly Performance Reporting Model.

5.1.1 Database for departments with standardised annual performance plans

The following explanation provides guidance on the use of the Quarterly Performance Reporting Model by both provincial departments and provincial treasury.

Entity	
Department	Provincial Treasury
Select the province	Select the province
Select the departments name	Select the department it wants to work with
Select the relevant quarter	Select the relevant quarter
Select the financial year	Select the financial year
Select the entity (in this case will be department), and	Select entity (provincial treasury)
Click on the relevant tab and capture the data for the respective quarter	Import the data from the data file received from the Department (can only import data from one department at a time)
If the department has not achieved any output for the quarter, then this must be captured as the number 0. NOTE: Departments must refrain from using a dash (-) instead of the number 0. The QPR model reads the dash as a text. This will distort formulae in the model.	Update a consolidated data file with data from all sectors (one department at a time or all at once) and thereafter send to National Treasury
Once the data has been captured and saved, go back to the settings sheet and click the "Update data file" icon. Follow the instructions and update an NFR datafile.	NOTE: When working with combined departments like Sport, Arts and Culture the Model allows the provincial treasury to import data from one department at a time or both depending on the person working with the model
The updated data file should be sent to the provincial Treasury.	
Thereafter, click on "create a national form" icon. The model will automatically update the national data file which needs to be saved and sent to the National Department.	
NOTE: The Model also makes provision for departments to capture their non-standardised items for their own internal management processes. To access this functionality, the department must click on "report on non-standardised items" button on their reporting worksheet	

Table 2: Guidance on the use of the Quarterly Performance Reporting Model

5.1.2 Points to remember when completing the database

The following are points to remember when completing the database:

- a. All targets must be expressed as actual numbers rather than percentages (See Treasury Practise Note 7 of 2008/09 which deals with targets, baselines and the use of percentages).
- b. Ensure that the targets in the Quarterly Performance Reporting database are the same as the targets that are in the Annual Performance Plan 2014/15 as well as in the Estimates of Provincial Revenue and Expenditure. In other words, the targets for each of the performance indicators should be the same in all 3 documents.
- c. Ensure that your annual planned target columns and your quarterly planned targets for all four quarters are accurately completed when submitting the first quarter information in July 2014.
- d. Save the previous quarter's model before changing the quarters. This will ensure that the department has a record for comments of the previous quarter.
- e. Please note that the database will be **LOCKED** a day after the submission date and under no circumstances will late information be accepted. Therefore, if your information is not received timeously it will not be reflected in the national progress report for that particular quarter.

5.1.3 Departments with non-standardised annual performance plans

Non customised sectors will provide a report detailing the key service delivery achievements per sub-programme, as per the targets set out in the annual performance plans. An example of such a report (Table 3) can be found below. In addition, a department may also submit a narrative report which provides an account of any other service delivery information that is over and above the core set of performance indicators reported in the table below (Table 3)

Reporting Template for non-standardised sectors

Province:																
Department:																
Programme/Sub-Programme	Performance Indicator	Annual Target	1 st quarter planned output	1 st quarter preliminary output	1 st quarter actual output	2 nd quarter planned output	2 nd quarter preliminary output	2 nd quarter actual output	3 rd quarter planned output	3 rd quarter preliminary output	3 rd quarter actual output	4 th quarter planned output	4 th quarter preliminary output	4 th quarter actual output	Challenges	Responses

Table 3: Non-standardised reporting template

6. REPORTING DATES

6.1 2014/15 Financial Year

The following reporting dates apply for the 2014/15 financial year.

Please note the reporting dates follow a definite sequence starting with provincial departments submitting their first datasets jointly to provincial treasuries and their respective national departments. Once provincial treasuries and national departments have verified the data they should send it directly back to provincial departments to effect the changes with the objective of finalising the datasets for the signature of the Head of Department. The final signed off datasets should be sent to provincial treasuries. Provincial Treasuries will submit it to DPME for analysis and publishing.

No extensions of the allocated dates can be granted.

SUBMISSION DATES 2014/15 QUARTERLY PERFORMANCE REPORTS (NON-FINANCIAL DATA)

Quarters 2013/2014	Provincial Department to Provincial Treasury	Provincial Departments to National Departments	National Departments to Provincial Departments to verify information	Provincial Departments final dataset to Provincial Treasuries and National Departments	Provincial Treasuries to DPME sign off data set	DPME Quarterly Publication	Provincial Treasury Quarterly Publication
1st Q - June 2014	Wed, 9 July 2014	Wed, 9 July 2014	Tue, 15 Jul 2014	Thurs, 17 Jul 2014	Mon, 21 July 2014	Mon, 11 Aug 2014	Mon, 21 Aug 2014
2nd Q - Sept 2014	Fri, 10 Oct 2014	Fri, 10 Oct 2014	Thur, 16 Oct 2014	Tues, 21 Oct 2014	Fri, 24 Oct 2014	Wed, 12 Nov 2014	Wed, 19 Nov 2014
3rd Q - Dec 2014	Mon, 12 Jan 2015	Mon, 12 Jan 2015	Fri, 16 Jan 2015	Wed, 21 Jan 2015	Mon, 26 Jan 2014	Thur, 12 Feb 2015	Thur, 19 Feb 2015
4th Q - March 2015	Mon, 13 April 2015	Mon, 13 April 2015	Fri, 17 Apr 2015	Wed, 22 April 2015	Mon, 4 May 2015	Mon, 18 May 2015	Mon, 25 May 2015

*The actual validated data for the fourth quarter must be submitted to DPME on the 31 May 2015 together with the pre-audited numbers for the 2014/15 financial year. The pre-audited numbers will be the same numbers that will be submitted to the Auditor General.

7. PUBLICATION OF 2014/15 PERFORMANCE INFORMATION

7.1 Department of Performance Monitoring and Evaluation

National Treasury published the quarterly performance information for the first time in the 2011/12 financial year. The performance information of the Agriculture, Health and Social Development sectors will be published on the website of the Department of Performance Monitoring and Evaluation in the 2014/15 financial year.

Both the Heads of Department of Provincial Treasury and the relevant department must sign-off on the performance information before it is published. This will ensure that the published data is verified and accurate.

7.2 Provincial Treasury

The performance information of the three sectors (Agriculture, Health and Social Development) has improved considerably in terms of comprehensiveness since it has been published on the website of National Treasury. The publication also makes information readily available to different stakeholders and can be used to inform policy decision making. Provincial Treasuries are required to publish the quarterly performance information of provincial departments on their websites in the 2014/15 financial year. This is being done in order to increase accountability and improve performance data.

Provincial Treasuries must publish the performance information of the customised sectors as a minimum requirement. The publication of province specific indicators and indicators for non-customised sectors will be the prerogative of the Provincial Treasury and is therefore optional.

7.3 Verification of data

The verification of data is pivotal in the publication of performance information. Provincial Treasuries must ensure that the captured data is accurate and that targets are as reflected in the tabled Annual Performance Plans of each provincial department before the data is published on

the website of the Provincial Treasury. The performance information submitted to DPME as final must be the same information published by the Provincial Treasury.