



Western Cape
Government
FOR YOU



Provincial Treasury

Annual Performance Plan 2022/23

**Western Cape Government
Provincial Treasury**

**Annual Performance Plan
2022/23**

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PR364/2021

ISBN: 978-0-621-49934-6

Executive Authority Statement

Provincial Treasury plays a critical role supporting and guiding departments in pursuit of the objectives of the Western Cape Government's Fiscal Strategy. Indeed, as a Department with a very small budget it leads in this regard.

In setting out the Provincial Treasury's Annual Performance Plan for 2022/23 guidance was taken from the vision of the Western Cape Provincial Strategic Plan, 2019 - 2024 which seeks to create "A safe Western Cape where everyone prospers".

The plan includes five Vision-inspired Priorities or "VIPs":

1. Safe and cohesive communities
2. Growth and jobs
3. Empowering people
4. Mobility and spatial transformation
5. Innovation and culture



Mr David Maynier

**Minister of Finance and
Economic Opportunities**

Provincial Treasury have my support as they set about implementing the 2022/23 Annual Performance Plan and ensuring maximum impact and the delivery of services that provide dignity, opportunity and hope to all who live in the Western Cape.

A stylized, handwritten signature in black ink, appearing to read "DAVID MAYNIER".

MR DAVID MAYNIER
MINISTER OF FINANCE AND ECONOMIC OPPORTUNITIES

Accounting Officer Statement

This Annual Performance Plan provides a pragmatic framework to be implemented by the Provincial Treasury in pursuit of our vision of being a responsive and inclusive Treasury that enables positive change in the lives of citizens.

In March 2021, an amount of R319.6 million was appropriated to deliver on Provincial Treasury's four key priorities, namely Integrated Provincial Governance; Efficient Infrastructure Investment; Strategic Supply Chain Management and Effective Local Governance.

Integrated Provincial Governance

Provincial Treasury's biggest achievement is without doubt the preparation of the annual provincial budget. A significant task in itself, the budget development process becomes even more complex given current fiscal constraints.

In line with the objectives of the Fiscal Strategy, the Provincial Treasury has since March 2021 completed a comprehensive review of remuneration spending within each Vote.

Programme specific expenditure reviews were also conducted to improve operational efficiencies. Going forward, all programmes are expected to demonstrate clear evidence of development impact and value for money.

The Provincial Treasury furthermore facilitated improved communication between votes and established regular standing engagements with frontline service departments such as Education and Health.

Efficient Infrastructure Investment

Infrastructure investment remains a catalyst for broad-based economic growth, development and job creation.

The Provincial Treasury has strengthened its internal capacity to drive a comprehensive infrastructure strategy that includes reinvigorating Public Private Partnerships and improving infrastructure spending performance across the provincial and local government spheres.

Through these efforts, the Provincial Treasury has been able to assist the Department of Health to reinvigorate the Tygerberg Hospital public private



David Savage

Accounting Officer

partnership, in collaboration with the World Bank and the Government Technical Advisory Centre.

The establishment of the Project Preparation Facility will further support efforts to establish a clear and well-prepared infrastructure pipeline.

Strategic Supply Chain Management

The Provincial Treasury continues to pursue innovative supply chain management solutions and apply technology as an enabler to improve efficiencies, transparency and accountability in procurement, auditing and budget processes.

The Provincial Treasury will continue with the implementation of its established Supply Chain management reform strategy for the province over the medium term. This includes investments in people, systems and technology to expand the departments strategic capability.

The monthly Procurement Disclosure Report has been progressively expanded to a quarterly and annual report on all COVID-19 procurement across provincial departments and public entities.

The Western Cape Government will incrementally increase transparency in procurement to disclose procurement beyond COVID-19 expenditure, and to provide advance notice to prospective suppliers on the procurement intentions of the Western Cape Government.

Effective Local Governance

This has been a challenging year for local government finances as municipalities continue to deal with the impact of the economic fallout from the COVID-19 pandemic.

To this extent, the Provincial Treasury had to step up its in-year monitoring and reporting systems

and processes to detect areas of vulnerability before they result in financial and operational distress.

Such they result in allowed the Provincial Treasury to identify the financial risks in the Beaufort West Municipality in time for the provincial executive to intervene at the end of August.

The Financial Recovery Plan for the turnaround of the Municipality was therefore already being finalised by the time the Municipality ran into cashflow difficulties in November 2021.

Several new initiatives are already underway or planned for the year ahead, as outlined in this plan and aligned with the Executive priorities.

Digital transformation

Digital transformation is a key challenge and opportunity for the Provincial Treasury. The department must ensure that its legacy systems remain functional and reliable in advance of the introduction of Integrated Financial Management Systems (IFMS) by the National Treasury and for which the province is a pilot site. Reliable data and information is also critical to identify and manage emerging challenges and risks.

Opportunities are available to automate key parts of the public financial management system in advance of the IFMS introduction, such as in statutory processes that report quarterly on financial and non-financial performance. Technology investments will also support the implementation of the SCM reform strategy.

Operational technology enhancements also support the Provincial Treasury's client interfaces, facilitating relationships with departments, public entities, municipalities and suppliers. Recent innovations, such as online learning portals and regular engagements ensure that all of the departments clients stay up to date with critical operational information, and are able to share concerns and perspective in real time.

Talent Management

Finally, talent management and building skills sets will be necessary for the future. There are a range of initiatives contained in the Talent Management Strategy that looks at how PT will enhance data analytics and ensure that PT officials are positioned as agents of influence.

The management and staff of the Provincial Treasury have a shared leadership and stewardship role in public financial management in the Province. This demands that we move beyond defining our challenges to implementing solutions in public financial management that will enhance service delivery and contribute to faster economic growth and poverty reduction.

By presenting this APP for the 2022/23 financial year, we are recommitting ourselves to our mission of promoting cohesion and citizen centricity, building capacity in the public sector by being adaptive, innovative and supportive with integrated management and partnerships that enable the delivery of quality services in a sustainable manner.



MR DAVID SAVAGE
ACCOUNTING OFFICER: PROVINCIAL TREASURY

Official Sign-Off

It is hereby certified that this Annual Performance Plan:

- Was developed by the management of the Western Cape Provincial Treasury under the guidance of Minister David Maynier.
- Considers all the relevant policies, legislation and other mandates for which the Western Cape Provincial Treasury is responsible.
- Accurately reflects the impact and outcomes which the Western Cape Provincial Treasury will endeavour to achieve over the period 2021/22; and is aligned with the Strategic Priorities and Principles of the Western Cape Government

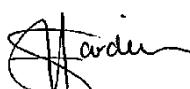
Ms N Ismail
Director: Strategic and Operational Management Support

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Ms A Smit
Chief Financial Officer

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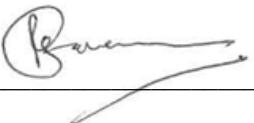
Mr AA Hardien
Chief Director: Financial Governance and Accounting

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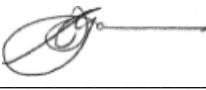
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Chief Director: Asset Management

Signature 

Dr RC Havemann
Deputy Director-General: Fiscal and Economic Services

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Ms J Gantana
Deputy Director-General: Governance and Asset Management

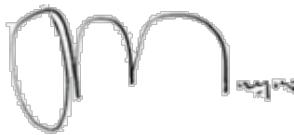
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Mr DTJ Savage
Accounting Officer

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APPROVED BY

Mr D Maynier
Executive Authority

Signature 

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MANDATE

PART A

PART A: OUR MANDATE

1. Relevant legislative and policy mandates

1.1 Constitutional mandate

Chapter 13 of the Constitution of the Republic of South Africa, 1996 (Act 108 of 1996) deals with general financial matters for national, provincial and local spheres of government.

1.2 Legislative and Policy mandates

The legislative mandate, within which the Provincial Treasury operates consists primarily of the following national and provincial legislation:

Legislative mandate:

| | |
|----|---|
| 1 | Public Finance Management Act, 1999 (Act 1 of 1999) (PFMA) |
| 2 | Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA) |
| 3 | Annual Division of Revenue Act |
| 4 | Financial Management of Parliament and Provincial Legislatures Act, 2009 (Act 10 of 2009) |
| 5 | Government Immoveable Asset Management Act, 2007 (Act 19 of 2007) |
| 6 | Intergovernmental Fiscal Relations Act, 1997 (Act 97 of 1997) |
| 7 | Intergovernmental Relations Framework Act, 2005 (Act 13 of 2005) |
| 8 | Public Audit Act, 2004 (Act 25 of 2004) as amended |
| 9 | Preferential Procurement Policy Framework Act, 2000 (Act 5 of 2000) |
| 10 | Provincial Tax Regulation Process Act, 2001 (Act 53 of 2001) |
| 11 | Public Service Act, 1994 (Act 103 of 1994) as amended |
| 12 | Spatial Planning and Land Use Management Act, 2013 (Act 16 of 2013) (SPLUMA) |
| 13 | Annual Western Cape Appropriation Act |
| 14 | Western Cape Direct Charges Act, 2000 (Act 6 of 2000) as amended |
| 15 | Western Cape Gambling and Racing Act, 1996 (Act 4 of 1996) as amended |

Amendments to National Treasury Instruction No. 2 of 2019/20 Irregular Expenditure Framework

This National Treasury Instruction amends paragraph 18 and 21 of the Framework issued as Annexure A to National Treasury Instruction No. 2 of 2019/20 dealing with irregular expenditure incurred by departments, trading entities and public entities.

National Treasury Instruction No. 1 of 2021/22

This National Treasury Instruction is to prescribe the Modified Cash Standard (Annexure A) for application by departments, applying generally recognised accounting practice 1, and the Revenue Funds.

Policy mandates

| | |
|---|--|
| 1 | 2030 Agenda for Sustainable Development (Sustainable Development Goals) |
| 2 | Africa Agenda 2063 Goals |
| 3 | Budget Prioritisation Framework |
| 4 | National Evaluation Policy Framework (2011) |
| 5 | Policy Framework for the Government-Wide Monitoring and Evaluation System (2005) |
| 6 | Revised Framework for Strategic Plans and Annual Performance Plans (2019) |
| 7 | Human Resource Development Strategy of South Africa 2010-2030 |

2. Institutional policies and strategies

The following policy mandates are primarily responsible for steering the work of Provincial Treasury:

| | |
|---|---|
| 1 | National Development Plan 2030 |
| 2 | National Development Plan Five-Year Implementation Plan |
| 3 | Medium Term Strategic Framework 2019 – 2024 |
| 4 | Spatial Development Frameworks |
| 5 | Provincial Strategic Plan 2020 – 2025 (PSP) |
| 6 | Recovery Plan 2021 |
| 7 | OneCape2040 |

Departmental strategic priorities and levers

Unprecedented stresses on the Provincial Treasury due to a global pandemic with severe social, economic, and fiscal impacts resulted in a broad fiscal repositioning by the WCG to support immediate disaster response, alongside the development of the WC Recovery Plan. The resultant operational and fiscal pressures on the Department led its pursuit of innovative and cost-effective ways to deliver services within the

framework of the Strategic Plan. The department's strategic priorities are critical enablers for the Provincial Strategic Plan and WC Recovery Plan, and contribute to the provincial recovery, growth and development. These are:

- Efficient infrastructure investment;
- Effective local governance.

- Strategic supply chain management; and
- Integrated provincial governance.

Integrated talent management applied knowledge management and digital transformation are the three critical levers to support the execution of these priorities and

strengthen the institutional capability of the Provincial Treasury in the longer term.

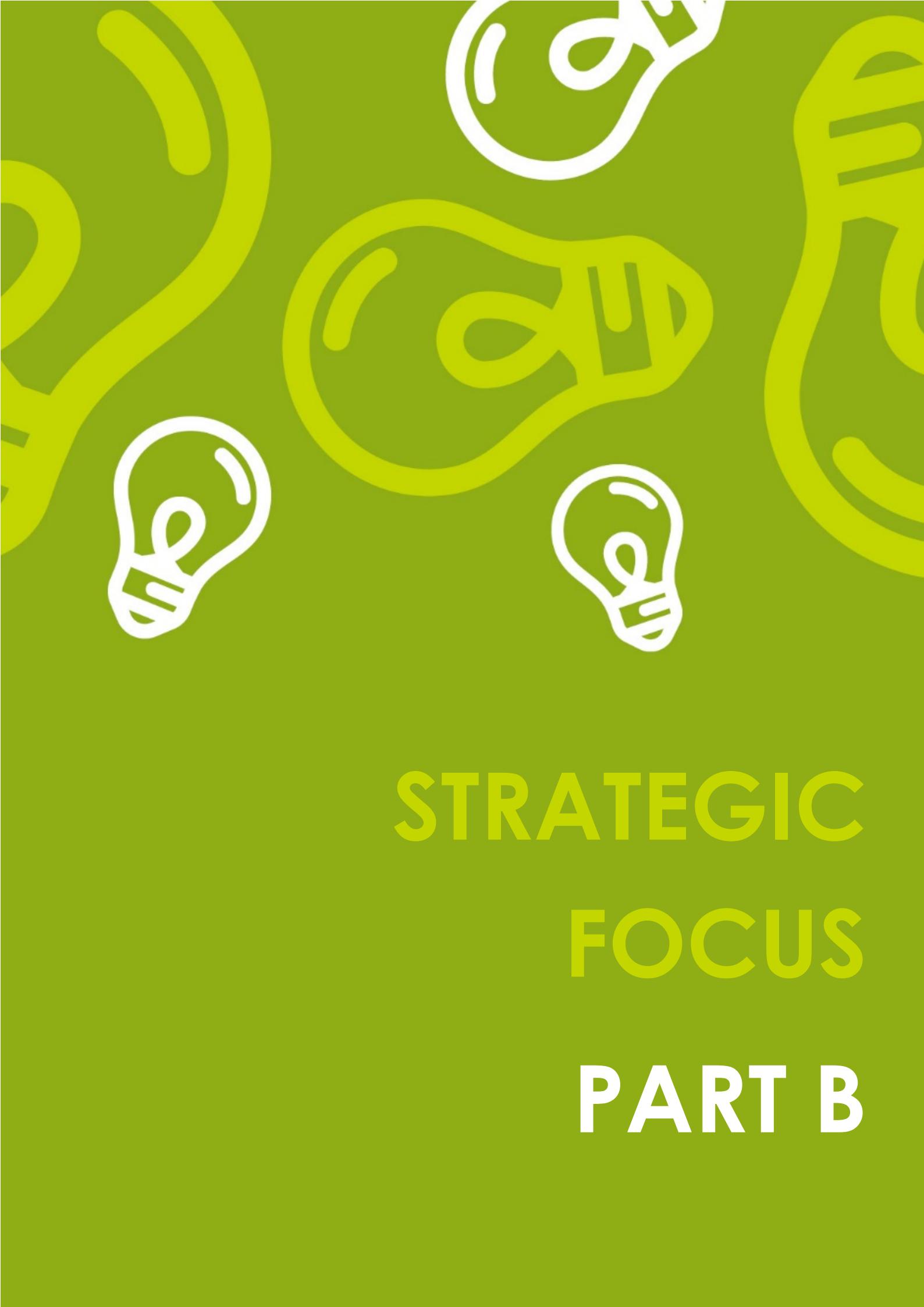
This is supported by other leadership and organisational interventions that are underway to enhance performance and support ongoing innovation.

3. Relevant court rulings

The following court rulings impact on the Department during the Strategic Plan 2020/21-2024/25 period:

| No. | Court Cases | Court Rulings |
|-----|---|---|
| 1 | Auditor-General of SA v MEC for Economic Opportunities, Western Cape and Another [2021] ZASCA 133 | <p>The AGSA audit of the Department of Agriculture's financial statements determined that payments made by the department to Casidra and Hortgro were incorrectly classified as transfers. The AGSA concluded that the Department's financial statements should have reflected the amounts as payments for goods and services based on MCS issued by the National Treasury on 1 April 2013.</p> <p>The MEC approached the Western Cape Division of the High Court for the review and setting aside of the relevant findings in the audit reports (the findings). The court a quo found for the MEC and granted the relief sought.</p> <p>The issue in the SCA was whether the Department had properly categorised the payments to Casidra and Hortgro. On the facts of this case, the contention of the AGSA was wholly dependent on the existence of principal-agent relationships between the Department, Casidra and Hortgro respectively, within the meaning of the MCS.</p> <p>The SCA found that the findings were based on a material error of law. Therefore, the findings fell to be reviewed and set aside on the basis that they had been founded on a material error of law. On this basis, the SCA found that the order of the court a quo was correct, and the appeal failed. The SCA also held that the Promotion of Administrative Justice Act 3 of 2000 is not applicable to the exercise of the constitutional and statutory functions of the AGSA.</p> |
| | Executive Council of the Western Cape and Others v Kannaland Local Municipality and Others [2021] ZAWCHC 208 | <p>On 7 December 2016 the Western Cape Provincial Executive Council (WCPEC) placed Kannaland Local Municipality (the Municipality) under a mandatory intervention in terms of Section 139(5) of the Constitution and section 139 of the MFMA. Due to capacity constraints, a Financial Recovery Plan was prepared by the Provincial Treasury on behalf of National Treasury's Municipal Financial Recovery Service, with their inputs, and approved for implementation on 8 March 2017.</p> <p>The Municipality struggled to implement the Financial Recovery Plan and on 4 June 2018 sought to be placed under "full administration". On 5 December 2018, the WCPEC resolved to assume responsibility for the implementation of the Financial Recovery Plan in accordance with section 139(5)(c) of the Constitution and appointed a designate, the "Administrator (Financial Recovery)", to implement the Financial Recovery Plan on its behalf.</p> <p>During December 2020, the WCPEC initiated a court application comprising of two parts. Part A sought an urgent relief to interdict the Municipality from taking any actions that would negatively impact the achievement of the objectives of the Financial Recovery Plan. In Part B the application, amongst other, sought a declaratory order on lawfulness of the intervention and to set aside a resolution of the Municipal Council lifting the intervention.</p> <p>On Part A of the application an order was handed down in favour of the WCPEC on 1 April 2021. In this order the Municipality was interdicted from interfering with the WCPEC and the administrator's implementation of the Financial Recovery Plan.</p> |

| No. | Court Cases | Court Rulings |
|-----|--|--|
| | | <p>Part B of the application was handed down on 7 October 2021. Here the court found that the appointment of the administrator in terms of s 139(5)(c) of the Constitution was in conflict of the MFMA. The court said if the WCPEC intended to appoint an administrator, it should have relied on s139(5)(b) of the Constitution and dissolved the municipal council.</p> <p>Furthermore, the court ruled that the preparation and implementation of the Financial Recovery Plan was unlawful and unconstitutional. The court said the choice to have the Provincial Treasury prepare the Financial Recovery Plan was a fatal procedural flaw as the MFMA specifies that only National Treasury's Municipal Financial Recovery Service may prepare a Financial Recovery Plan in a mandatory intervention.</p> <p>Lastly, the court held that an intervention in terms of s139 of the Constitution can only be ended by the WCPEC and only where the Municipality's financial crisis has come to an end.</p> |
| | Garden Route Casino (Pty) Ltd and Others v Premier of the Western Cape and Others (24453/18)[2021] ZAWCHC 124; [2021]4 All SA 445 (WCC) | <p>The facts in this matter arose because, Tsogo Holdings wished, as a result of changed circumstances, to submit an application to the Board for the amendment of one of its existing casino licences so as to permit its licensed activities from premises in the Cape Metropole. To do so, Tsogo Holdings first enquired from the Board whether the policy determinations of 29 August 1997 were not a constraint to the Board's granting such an application. The Board, in response to the enquiry, explained that it was not competent to consider an application for the relocation of a casino operator licences in the Western Cape. Furthermore, the Board also advised that, in its view, it is impermissible to apply for an amendment of a licence where the intention is to substitute one premises for another.</p> <p>Tsogo asked the court to first, declare certain clauses related to Casinos to be ultra vires, invalid and of no force and effect. Second to declare the Board competent to consider and amend a casino operator licence so as to permit the holder of a casino operator licence to perform its licenced activities from the Cape Metropole. Third, to declare a casino operator licence not a premises licence as envisaged in the Western Cape Gambling and Racing Act.</p> <p>The Western Cape High Court found that the impugned policy determinations which create the exclusivity regime are invalid and of no force and effect, but also declared, based on arguments of the Province pertaining to a new regulatory process which is far progressed, such declaration of invalidity has been suspended for one year calculated from the date of judgement i.e. 2 July 2021 to enable a new regulatory policy for gambling (as it pertains to casinos) to be put in place.</p> |



STRATEGIC FOCUS

PART B

PART B: OUR STRATEGIC FOCUS

Provincial Treasury's Vision, Mission and professed Values are as follows:

1. Vision

A responsive and inclusive Treasury that enables positive change in the lives of citizens.

2. Mission

- Promotion of cohesion and citizen centricity.
- Building capacity in the public sector by being adaptive, innovative and supportive.
- Integrated management and partnerships that enable the delivery of quality services in a sustainable manner.

3. Values

The core values of the Western Cape Government (WCG), to which the Department subscribes, are as follows:



CARING

To care for those we serve and work with

COMPETENCE

The ability and capacity to do the job we are appointed to do

ACCOUNTABILITY

We take responsibility

INTEGRITY

To be honest and do the right thing

INNOVATION

To be open to new ideas and develop creative solutions to problems in a resourceful way

RESPONSIVENESS

To serve the needs of our citizens and employees

4. Updated Situational analysis

The Annual Performance Plan for the 2022/23 financial year was developed through an iterative and interactive process that considered a range of external and internal opportunities, threats, strengths, and weaknesses (SWOT Analysis). In keeping with emerging management doctrine, this exercise considered not just the substantive basis of these factors, but also the methodologies that the Department should take in addressing them.

4.1 Socio-economic context

The global outlook remains uncertain, with major risks around the path of the pandemic and the possibility of financial stress amid large public sector debt loads.

At the end of 2019, and prior to the pandemic, the South African economy had slipped into a technical recession following two consecutive quarters of negative growth. Real GDP decreased by 1.4 per cent in the fourth quarter of 2019, preceded by a decrease of 0.8 per cent in the third quarter. The economy suffered a further sharp contraction of 7 per cent in 2020 due to the impact of COVID-19 and the enforced lockdowns.

Economic growth in South Africa is forecast to be 4.2 per cent in 2021 according to the latest South African Reserve Bank (SARB) forecast. The recovery has benefitted from a gradual relaxation of COVID-19 restrictions and stronger metal prices. Although expansionary monetary and fiscal policies have buoyed activity, GDP is projected to remain well below its 2019 level through to 2022. Heightened fiscal pressures and frail public investment growth continue to dim South Africa's near-term growth prospects. Major structural impediments to potential growth remain, including labour market rigidities and skills mismatches that are reflected in continuing large-scale unemployment. The recent rebasing of GDP has led to the size of the economy being revised up by 11 per cent, but this has not fundamentally changed the trajectory of the economy.

In the Western Cape, employment declined by 53 000 from the first quarter to 2.256 million in the

Key to this is the concept of Government as a whole, and the Department in particular, as an enabler of development rather than just a provider of services. A partnering framework was developed to identify all the stakeholders who the Department needs to influence, beyond the mandate, in order to achieve the vision of enabling positive change in the lives of citizens.

second quarter of 2021, while the number of unemployed increased by 65 000 to 784 000. The official unemployment rate in the Province increased from 23.7 per cent in the first quarter of 2021 to 25.8 per cent in the second quarter of 2021. The provincial expanded unemployment rate increased by 1.2 per cent from the first quarter of 2021 to 29.1 per cent in the second quarter of 2021.

Over the medium-term, debt-service costs were expected to average 20.9 per cent of gross tax revenue. Net reductions to the main budget amount to R264.9 billion over the MTEF period. Although tax revenue collections have been exceeding expectations by close to R100 billion in 2021, additional pressures such as the COVID-19 Wave 3 and 4 expenditures, the extension of the Social Relief of Distress Grant, and the impact of the recent rioting/looting, require additional support from national government. Therefore, the 2022 MTEF fiscal outlook remains bleak for provincial fiscal frameworks.

According to the NIDS-CRAM Wave 5 survey report (July 2021), vaccine acceptance is rising, from 71 per cent in February 2021 to 76 per cent in May 2021. Half of those who were previously vaccine hesitant have now changed their minds and agree to be vaccinated. About 47 per cent of those who "disagreed strongly" "somewhat disagreed" or "did not know" subsequently agreed to be vaccinated. This provides encouragement for interventions aiming to improve vaccine intentions. However, there is still a substantial proportion of South Africans that are not fully convinced to be vaccinated. In the April/May 2021 report, about 25 per cent strongly

said they will not take the vaccine if it was offered, a further 10 per cent of the respondents somewhat agreed with the statement, thus indicating uncertainty compared to those who strongly indicated to not take the vaccine. A substantial proportion of South Africans still need to be convinced to accept vaccinations. A small share of the population may not be convincible - 1 in 15 disagreed strongly in both periods in 2021 (February/March as well as April/May).

School dropout rates are increasing. An additional 500 000 children (7- 17 years) have dropped out of school during the pandemic (increasing from 230,000 pre-pandemic to 750,000 in May 2021). Dropout rates are now at their highest level in 20 years. Projections indicate that by mid-2021 the average primary school learner will have lost 70 to 100 per cent (i.e., a full year) of learning relative to the 2019 cohort, primarily due to lost school days due to closures, sickness, disruption, and the need for catchup, etc.

Child hunger remains extremely high. In April/May 2021, 15 per cent of households indicated that a child had gone hungry in the past 7 days. Approximately 400 000 children went hungry in every wave of the NIDS-CRAM between May 2020 and May 2021. Child hunger is once again at the same level as it was during the harshest period of lockdown in South Africa.

In relation to mental wellbeing, 52 per cent of respondents experienced an increase in mental health concerns such as depressive symptoms since the advent of the COVID-19 pandemic. According to the survey, some key factors of depression, amongst other mental health disorders, include adults worrying about various impacts of the pandemic, which include economic factors such as the ability to afford food and school fees; and social factors related to worrying about being personally impacted by the COVID-19 pandemic.

The uncertainty relating to the economic and fiscal environment will have a significant impact on the Western Cape's fiscal framework. It is from

this difficult fiscal environment that service delivery pressures may begin to mount, flowing from the reprioritisation and reconfiguration of the budget in response to applying fiscal consolidation. The narrowing resource envelope will have to be offset by steep reductions in expenditures, while significantly improving the quality and impact of public expenditure composition. This will require trade-offs to be made that consider provincial service delivery pressures, constitutional and legislative mandates and the priorities outlined in the Western Cape Recovery Plan.

Service delivery pressures and risks

Increasing population growth and urbanisation, accompanied by high levels of unemployment create significant service delivery pressures on frontline services. The many social ills affecting Western Cape communities include the high incidence of child abuse, neglect and abandonment. The impact of the COVID-19 lockdown period has led to increased levels of unemployment, food insecurity and hunger. This results in spending pressures for the Western Cape Government (WCG). The pandemic has also had a psychological impact on individuals and families. There has been an increased demand for psycho-social support services to families at risk and victim support services, particularly victims of gender-based violence. A significant rise in anxiety levels, consequentially impacting on mental health, and related factors such as alcoholism are contributing factors to the rise in gender-based violence.

The recent looting and unrest in the KwaZulu-Natal and Gauteng provinces led to significant economic damages. Service delivery protests and community unrest combined with escalating violence and the destruction of public property, has negatively impacted on the safety and wellbeing of Western Cape residents. Safety at schools continue to be a risk, including vandalism of school property and infrastructure. This further affects the quality of learning and teaching as well as the safety of staff and learners at schools. The civil unrest impacts on consumer spending,

business confidence and investment planning, the national fiscus and by implication the Western Cape.

Taxi violence remains a challenge in the Western Cape. Since the start of 2021 a total of 83 taxi conflict related deaths were recorded in the Province.

Cape Amalgamated Taxi Association (CATA) and the Congress of Democratic Taxi Association (Codeta) were embroiled in an ongoing deadly taxi war over routes. The conflict led to the closure of the B97 route between Bellville and Paarl for two months and led to 29 attempted murders and 22 murders. Both the SAPS and army were deployed in order to secure affected transport routes. On 2 August 2021 a truce was reached between the taxi operators after consultation with the national Minister of Transport.

Drought and water insecurity due to climate change continue to affect the Province. Certain parts of the Western Cape Province are still experiencing an agricultural drought. The areas affected include the Klein Karoo, Karoo and the northern parts of the West Coast. Some areas received below normal rainfall for several consecutive years which is now becoming critical for support and intervention. The Western Cape managed to recover from the severe drought experienced a few years ago when dams were running dry and even ground water dried up. Due to the persistent drought and water shortages in the country, particularly in the Eastern, Northern and Western Cape provinces, the National Disaster Management Centre (NDMC) classified the drought as a national disaster in terms of Section 23(1)(b) of the Disaster Management Act, 2002 (Act No.57 of 2002) on 20 July 2021. The purpose of the classification is to formally state that a disaster exists as well as to assign primary responsibility for the coordination and management of the disaster.

The Department has responded to climate change by taking proactive measures to reduce water usage and awareness campaigns to staff. Provincial Treasury has furthermore promoted the importance of climate change adaption and sustainable resource management as a strategic

theme throughout the Strategic Integrated Municipal Engagement (SIME) process.

Energy insecurity remains a concern to the Province from an economic and socio-economic perspective. The Province has faced rolling blackouts resulting from insufficient generation capacity, which is likely to continue into the medium term and beyond, with deep economic and social impacts. Reduced supply of electricity will lower the potential economic growth path of the country as well as that of the Western Cape, as investment and business confidence deteriorate. For the immediate future, there appears to be a substantial risk of load shedding, while the scale and frequency of load shedding over the medium term remains uncertain. More recently, an above inflation increase of 14.59 per cent has been approved by National Energy Regulator of South Africa (NERSA) for electricity for the 2021/22 municipal financial year – which may negatively impact already vulnerable homes and poor rural communities across the Province.

Over the medium term, land invasions, vandalism, and social protests remain elevated risks in the human settlements sector. The weakened economy and constrained fiscus will widen the gap between the demand for human settlements opportunities and the ability of the state to supply human settlements opportunities. Poverty and inequality have increased as the weakened economy is only expected to recover to pre-COVID-19 levels beyond 2023 while the current narrow unemployment already exceeds 30 per cent this year which will increase the demand for and exacerbate the backlog of human settlements opportunities. On the other hand, should the constrained fiscus weaken any further due to unavoidable and unforeseen economic and fiscal shocks, conditional grants to both provinces and municipalities may be reduced even further impacting the quantity and quality of the state's delivery of human settlements opportunities over the medium term.

While driving infrastructure development remains a key factor for economic growth, there remains a need for improved infrastructure management at national, provincial, and municipal level. Maximum benefit derived from the investment in

provincial and municipal infrastructure is negatively impacted by challenges, which include: the misalignment of infrastructure planning and coordination across the spheres of government; ageing infrastructure and the lack of maintenance; and reduced allocations of capital infrastructure stemming from national and provincial government due to the bleak economic outlook. Moreover, several key provincial economic objectives are contingent upon well-functioning national enablers such as efficient and effective freight movement and market conducive regional and international terms of trade. Weak strategic partnerships between the WCG and key enabler institutions such as Transnet, the National Ports Authority and the Department of Trade and industry are a risk to economic growth levels in the Province. More generally, state-owned company failures in South Africa pose a threat to several key provincial social and economic objectives which are contingent upon well-functioning national enablers. It is likely that additional resources will be required at national level to restore sustainability of these state-owned companies. This will entail further cuts to non-interest spending, including the Provincial Equitable Share (PES) and the Local Government Equitable Share.

Collections of municipal revenues have come under pressure as a result of the economic deterioration following the COVID-19 pandemic. Fiscal transfers from national government are also growing at a much slower rate than previously expected. Municipalities face a difficult fiscal environment and have had to reprioritize their budgets. As a result, municipalities are struggling to maintain current levels of service delivery and expand these to serve growing populations.

The public health system has taken severe strain since the onset of the COVID-19 pandemic. This has created significant core health-care cost pressures, which has impacted the service delivery of non-COVID-19 compressive health care services. Over the 2022 MTEF the reintroduction of previously de-escalated services, medical cost inflation, amongst other, will place further pressure on the public health system, while continuing to fight against the spread of COVID-19. While the vaccination programme is

progressing, there remains a proportion of the population that is not in favour of being vaccinated, potentially hindering herd immunity within the short term. Therefore a 4th wave may be expected. The total cost of pandemic management, the vaccination programme and existing pressures on the health system remains uncertain and dynamic. There is thus a need to maintain fiscal flexibility for the health platform to enable an agile response to the dynamics of the pandemic and the associated cost pressures.

4.2 Governance context

The current governance context is volatile, uncertain, complex and ambiguous.

As we enter the third year of our five-year Strategic Plan, we find ourselves amidst a global pandemic placing increased pressure on our health and social systems, inducing rising unemployment, increasing demands for social relief from citizens, and rising pressures to support economic stabilisation, all amidst sharply reduced organisation sectors of society.

The 2021/22 APP of the Department emphasises integrated service delivery and governance transformation to achieve inclusive growth. These themes continue to gain momentum in the 2022/23 APP. This highlights the need to unlock the inherent value of good governance systems across departments, public entities and municipalities. The PSP emphasises the importance of governance transformation, which is defined in accordance with the King IV Code as the exercise of ethical and effective leadership towards good performance, effective control and legitimacy. This will require changes in how we operate, and influence how the current regulatory framework is interpreted, to encourage innovation for the public good.

The outcomes of the November 2021 local government elections saw an increase in the number of municipal councils where no single party has an outright majority.

Demographic data

The Western Cape's demographic profile continues to change primarily due to in-migration and improved health outcomes. The relatively high levels of in-migration continue to drive the demand for public services, especially the social sector services such as education, healthcare and the expansion of housing opportunities, and access to basic services in the Province. Between 2016 and 2020, the Western Cape gained 292 521 people due to net in-migration. The Western Cape is now home to 7.1 million residents, accounting for 11.8 per cent of the South African population.

Income inequality remains an immense challenge in South Africa and is expected to be exacerbated by the COVID-19 pandemic. Between 2012 and 2020 the Western Cape Gini Coefficient increased from 0.60 to 0.63. In contrast to the deterioration of income inequality the Western Cape made progress in human development with the HDI increasing from 0.709 to 0.769 over the same period.

Education and health services continue to experience rising demand as the population increases. Learner enrolment in ordinary public schools increased from 999 914 in 2016 to 1 096 637 in 2021 - increasing on average by 1.8 per cent per annum. Despite the impact of COVID-19 on the education system, over 51 000 students in Western Cape wrote their National Senior Certification final exams in 2020, of which 79.9 per cent passed.

Life expectancy continues to improve in the Western Cape. Between 2001 and 2021, life expectancy improved for both females (from 63.7 to 70.3 years) and males (from 59.2 to 64.9 years).

Comorbidities are often linked to COVID-19 related mortalities and adds significant pressure on the health system. The top leading underlying natural causes of death in the Western Cape were; Diabetes Mellitus (15.8 per cent), Cerebrovascular diseases (12.0 per cent), Ischaemic Heart diseases (12.1 per cent) and HIV (11.4 per cent).

The COVID-19 pandemic placed severe pressure on the health system during 2020 and the first half of 2021 – due to prioritising the COVID-19 response, while non-COVID-19 comprehensive services were de-escalated, such as HIV & TB testing, routine maternal health checks, immunisations, and elective surgeries. The Western Cape reported a total of 510 575 COVID-19 infections; 65 919 hospital admissions and 19 582 deaths between April 2020 until September 2021. The Western Cape Department of Health has acknowledged the inequity in accessing vaccinations, evident in registration and vaccination data. A higher proportion of the insured population has been vaccinated compared to the uninsured population. As of 22 September 2021, 37 per cent of the Western Cape citizens were fully vaccinated. Nearly 1.3 million people in the Western Cape have registered on the Electronic Vaccination Data System (EVDS), representing 43 per cent of the currently eligible population (35 years and older).

As with health and education services, there is an increase in demand for basic services provision such as, access to piped water, sanitation, electricity, telecommunications etc. because of rapid population growth/urbanisation. In the Western Cape, 79.0 per cent of households live in formal dwellings, 19.5 per cent in informal dwellings, while 0.5 per cent of households lived in traditional dwellings. While there is an increase in demand, the Province's provision remains relatively high, compared to the rest of the country.

Crime in the Western Cape has increased by 45.1 per cent between the first quarters of 2020/21 and 2021/22 following low crime levels recorded due to COVID-19 lockdown measures. Contact sexual offences (102.9 per cent) was reported as the highest increase in crime from April - June 2020 to April - June 2021, followed by sexual assault (100.0 per cent), attempted sexual offence (88.2 per cent) and rape (64.2 per cent).

Background information on the demand for services

The Department has thirteen (13) client departments and thirty (30) municipalities along with 11 provincial entities and the Provincial Parliament, and external suppliers. The consequences of the COVID-19 pandemic have had a profound effect on the global, national and provincial economy. The pandemic resulted in an unprecedented societal and economic disruption with broad and deep socio-economic consequences. At a broad level, this translates into fiscal pressure through rising demand for public services. For the Provincial Treasury, this has placed added demands on processes for provincial budgeting and financial management, with specific demands for disaster-related response also placing pressure on supply chain and asset management systems and elevating the importance of effective financial governance and oversight to ensure optimal resource use. Rising demand for services from the Department are also experienced from municipalities as they navigate a similarly complex environment and pressures. Similarly, businesses supplying the Provincial Government are also facing pressures and seeking to actively participate in provincial supply chains as their other business opportunities are reduced.

Use of spatial information to guide planning

Spatial Planning is an integral part of strategic planning and budgeting. As such, over the medium to long-term focus will be placed on the implementation of the Provincial Spatial Development Framework (PSDF) and Spatial Transformation to the planning processes of provincial departments, from a sector specialisation perspective. Spatial planning will form part of key in-year planning processes such as PG MTEC engagements, to understand and contextualise planning and budgeting decision making, while considering spatial policy and strategy lenses. Furthermore, engagements such PG MTEC, will assist in providing the evidence needed to effectively position the review on the Provincial Spatial Development Framework (PSDF) – which is aimed at striving towards spatial policy coherence in the Western Cape.

The Western Cape's trade profile is geographically concentrated in the Cape Metro due to the region's economic size and the location of international ports (the harbours and airport). The Cape Metro accounted for 64.0 per cent of total export value in 2020, followed by the Cape Winelands at 25.5 per cent and West Coast at 4.3 per cent. Between 2016 and 2020, the Western Cape's exports declined by 6.0 per cent following an expansion of 21.2 per cent between 2011 and 2015). The Cape Winelands and Garden Route were the only districts which could record export expansion in both periods. Between 2016 and 2020, Cape Winelands' exports (33.5 per cent) expanded the most, while the large export contractions were recorded by the Cape Metro (-15.8 per cent), Overberg (-12.4 per cent), the West Coast (-10.3 per cent) and Central Karoo (-10.2 per cent). The outperformance of the Cape Winelands district can be attributed to the comparatively higher number of agriculture related export companies that are located within this district. Agriculture exports grew by 113.0 per cent over this period.

WCG Response and Strategy

While the Provincial Strategic Plan 2019 – 2024 (PSP) of the WCG still remains the strategic guide for planning and budgeting for all departments and entities in the Western Cape, the onset of the COVID-19 pandemic has put some PSP interventions, programmes and projects at risk. Although the problem statements that are framing the five VIPs in the PSP have not changed, the challenges that are confronting the WCG have become more severe as a result of the impact of COVID-19.

The Western Cape Government has developed a recovery plan that complements national efforts and will focus and sequence some of the outcomes, indicators, targets and interventions in the PSP. The Western Cape Recovery Plan focuses on jobs, safety and well-being with the overarching objective of ensuring that the citizens of the Western Cape are enabled to live dignified lives. The three priority areas of the Western Cape Recovery Plan are:

- Jobs: Although the private sector is the primary generator of jobs, it is the role of the WCG to create the enabling conditions for the

creation and sustaining of jobs and livelihoods. Initiatives creating an enabling environment for job creation, primarily through the private sector, will contribute to wellbeing and safety. This will be achieved by removing constraints to doing business, supporting businesses in vulnerable sectors, increasing infrastructure spending, and scaling up public employment programmes.

- Safety: The WCG is committed to making the Province a safer place for all residents and visitors and to address the causes and underlying risk factors that lead to violence and criminal behaviour. Safety requires a whole-of-society, life-course approach. It combines law enforcement with a public health approach to violence prevention. This priority includes a data-led approach to track the problem of crime and violence and monitor change brought about by our interventions, the promotion of evidence-based interventions to reduce crime and violence through better policing, social and spatial interventions and a hotspot approach to tailor responses to local safety challenges.
- Well-being: The promotion of well-being involves the protection of fundamental human rights, the progressive realisation of socio-economic rights, and the creation of a sense of belonging. The priority comprises four focus areas, including strengthening foundations specifically in the areas of the first 1000 days of a child's life and early childhood development, increasing wellbeing of our residents, meeting basic needs and protecting human rights; and developing social cohesion and service in communities.

COVID-19 has highlighted the urgent need for the WCG to review the way it delivers public services in order to reduce production and access costs, time and effort of residents and institutions. This "New Way of Work" will require reviewing the front and back-office service delivery value chain from the citizen's point of view to enhance service and promote a positive experience of Government. The pandemic has also highlighted the importance of delivering services via digital platforms.

The management of the COVID-19 crisis in the Western Cape has delivered many lessons which must be institutionalised in the new way of working. The provincial Hotspot Strategy was developed on the back of the Joint District and Metro Approach (JDMA) and should be a primary guide in planning processes. Collaboration and interface with Local Government has been prioritised into planning processes.

The WCG is also exploring how to capitalise and build on the relationships and collaboration that have been developed with citizens, civil society and businesses in respect of the provision of humanitarian relief in response to COVID-19. The humanitarian crisis is far from over and these partnerships will be critical in the coming months to provide ongoing relief to vulnerable citizens and communities. These relationships and partnerships also contain within themselves solutions to other societal problems in respect of crime and safety, water and sanitation, land and human settlements, poverty and job creation as well as strengthening the township economy and informal sector.

The Provincial Treasury has adopted a holistic, proactive and integrated approach as it strives to give effect to these priorities in governance in the PSP and Recovery Plan. This focus is on "governance for results" in order to attain maximum citizen impact, placing citizens at the centre of its operations. In this context, the role of the Provincial Treasury is to –

- lead and support the enhancement and institutionalisation of financial governance practices that enable improved resource mobilisation, allocative efficiency, sound fiscal management and the efficient and economical use of resources;
- lead and support excellence in good governance practices and optimal performance culminating in improved service delivery and public value creation; and
- identify good financial governance practices that can be shared across the public sector.

In order to promote citizen-centric governance for results, the focus areas for the Service Delivery

Improvement Plan (SDIP) of the Provincial Treasury include:

- Emphasising ethical and effective leadership in providing strategic financial policy direction and oversight;
- Strengthening knowledge management practices to integrate policy analysis, budgeting and reporting, and linking strategies to performance objectives to improve value i.e. citizen impact;
- Enabling innovation, based on an understanding of citizen and client needs and experiences, by developing a culture of seeking feedback and collaboration with clients, the public and non-governmental, business and labour organisations;
- Integrating capacity development initiatives to empower a corps of competent, committed and high-performance public-sector officials; and
- Strengthening digital systems to enable informed problem identification and resolution and generate further operational efficiencies

This requires an integrated management approach that supports joint planning and collective impact, in an identified geographic

space or a specific policy area or strategic issue, between all three spheres of Government and between all the organs of state within each sphere. It requires a significant cultural shift away from risk aversion, silos in mandates, fragmentation policy development and service delivery. This approach acknowledges the complexity and interconnectedness of policy issues and therefore provides a holistic approach to planning, budgeting and implementation.

The Department pursues integrated management through applying the *Theory of Change* methodology, a systemic approach of linking a chosen set of interventions in a sequence towards targeted outcomes, using evidence-based causal analysis. The methodology assists by revealing implicit assumptions, implementation risks and likely obstacles, including regulatory challenges, while allowing for learning and adaptation. Key partners in the successful implementation of the above approach are departments and municipalities within the Western Cape, National Treasury (NT), the Auditor-General of South Africa (AGSA), the South African Local Government Association (SALGA), National Parliament and Provincial Parliament, assurance providers and other relevant stakeholders.

Provincial Treasury Response and Strategy

The budget of the PT is aligned to the following Recovery Plan Priorities and Recovery Plan Focus Areas.

| Recovery Plan Priority | Recovery Plan Focus Areas |
|------------------------|--|
| New Way of Work | Integrated service delivery: integrated planning, budgeting and implementation and citizen engagement. |
| | Citizen-centric culture: building employee capability and changing behaviour. |
| | Talent attraction, retention, and staff development. |
| | Governance transformation that creates public value, including digital transformation. |
| | Transversal foresight: building financial modelling, foresight and data capability. |
| Jobs | Increase skills and work placements. |
| | Boost provincial capital and roads infrastructure and public employment programmes. |
| Well-being | PERO and MERO on service delivery |

Executive Priorities

There are three critical substantive Executive priorities that focus on:

- Strengthening institutions particularly as it relates to infrastructure capabilities, supply chain management, strategy execution and reporting reforms.
- Projects to strengthen oversight, surveillance, and controls, in departments, public entities and municipalities across the Province.
- Projects to advance value for money in the Province through driving further cost containment both in the short and medium term and looking particularly at issues around infrastructure delivery.

These are underpinned by another two priorities such as:

- Ongoing efforts to strengthen leadership and management in the PT; making sure that all officials perform at the highest standards while ensuring that workflows and timelines are efficiently managed, and importantly, that PT “grows its own timber” while investing in staff at all levels of the organisation. The PT is ultimately an organisation that relies on highly capable, competent and committed personnel.
- The effective management of risks in the gambling arena is another priority that plays a supportive role. The effects of the COVID-19 lockdown, big structural shifts underway within the gambling industry, the operation of core technology systems and persistent cybersecurity risks in this environment, need to be actively managed and monitored.

These executive priorities are mapped to the VIP 5 as well as to existing PT strategic priorities of Efficient Infrastructure Investment, Effective Local Governance, Strategic Supply Chain Management and Integrated Provincial Governance. These departmental strategic priorities are pursued across the PT through three execution levers of talent management, knowledge management and digital transformation.

Departmental Priorities

The service delivery objective of the Provincial Treasury is to build a future focused, innovative, ideas-based Department that aims to be a knowledge leader, systems leader, a partner and most importantly, a strategic growth enabler that drives reform towards better development outcomes for the Province.

The values that the Provincial Treasury subscribes to is caring, competence and accountability that has integrity at its core.

The Provincial Treasury identified the following four (4) transversal strategic priorities that are critical enablers for the Provincial Strategic Plan and the Western Cape Recovery Plan and that defines the work of the Department.

Integrated provincial governance and oversight, where the Department is building on established capacity for good governance outcomes and strengthening the focus on enhancing outcomes-based performance and taking steps to incorporate the use of technology.

Efficient infrastructure investment, in particular improved portfolio management and project preparation as well as infrastructure financing.

Effective local governance: The Department will continue to innovate in terms of engagements with municipalities to strengthen integrated service delivery through a range of instruments, from the Provincial Economic Review and Outlook (PERO) and Municipal Economic Review Outlook (MERO) to the budget process, to the Estimates of Provincial Revenue and Expenditure (EPRE) and Overview of Provincial and Municipal Infrastructure Investment (OPMII) that provide granular information at a municipal level to provide better insight to municipalities. The oversight processes such as Strategic Integrated Municipal Engagement (SIME) and Technical Integrated Municipal Engagement (TIME) will increasingly be coordinated through the Joint District and Metro Approach which focuses on citizen level impact. A key focus here is the management of vulnerable municipalities by integrating information databases to convert

information into intelligence with regard to the dynamics in municipalities; and

Strategic supply chain management through the execution of the SCM modernisation and reform programme focused on SCM Governance, SCM Capacitation and training, strategic procurement and SCM technology. This transversal strategic priority must not be read in isolation as it integrates and/interlinks and co-exists with the Integrated Provincial Governance and Oversight, and the Effective Local Governance Strategic priorities.

Integrated talent management applied knowledge management and digital transformation are the three (3) critical levers that support the execution of these priorities and strengthen the institutional capability of the Provincial Treasury over the medium to long term. This is supported by other leadership and organisational interventions that are underway to enhance performance and support ongoing innovation.

Integrated talent management, in the Department, provincial departments and municipalities. The strategy enables the Department to pro-actively manage the talent pipeline of public financial managers in the Western Cape and mitigate ongoing risks such as the ongoing turnover of specialised and skilled staff. This builds on existing initiatives such as bursary and internship programmes (e.g., Chartered Accountant Academy) and accredited training courses;

Applied knowledge management, through enhancing the use of evidence in public financial management. Departmental teams will increasingly integrate across branches and units to generate applied analysis of fiscal and financial management trends and issues. Alongside this, the Department will continue to develop its network for applied fiscal research on the implications of allocative choices facing the Province, based on the significant data already at its disposal; and

Digital transformation: The Department will progressively develop new and improved data platforms on the foundation of older legacy data systems. Within the e-Procurement solution, as an

example, volumes of data are contained on BAS and PERSAL that enable a range of monitoring responsibilities that the Department undertakes. The Department will also further use artificial intelligence tools on top of core systems in order to integrate information across systems and provide real-time intelligence across departments on matters such as human resource management, financial or non-financial systems, to bring about improved effectiveness and efficiency.

Core activity areas

The Department's core areas of activity are:

- **Research, analysis and planning:** The Department conducts research and analysis which informs the development of the Provincial and Local Government's budget policy priorities and fiscal frameworks, as informed by the Provincial Economic Review and Outlook (PERO) and the Municipal Economic Review and Outlook (MERO) as well as the Socio-economic Profiles for Local Government (SEP-LG). Furthermore, the Western Cape Medium Term Budget Policy Statement (MTBPS) provides the economic, fiscal and policy context within which the medium-term budget will be formulated.
- **Budgeting, monitoring and reporting:** The Department monitors and facilitates the coordination of departmental MTEC processes and the Joint District and Metro Approach (JDMA) to promote integration of policy, planning and budgeting among all spheres of Government. Furthermore, the Department exercises oversight during the municipal budget process through the Strategic and Technical Integrated Engagements (SIME and TIME). These efforts culminate in the Overview of the Provincial Revenue and Expenditure (OPRE) and the Estimates of Provincial Revenue and Estimates (EPRE) publications, associated adjustments estimates and associated documentation.
- **MFMA implementation:** The Department facilitates and coordinates the implementation of the MFMA in municipalities

through the Intergovernmental Relations (IGR) coordination between municipalities, provincial and national departments and other related stakeholders. Furthermore, the Department provides financial assistance to municipalities to improve overall financial governance within municipalities.

- **Monitoring of infrastructure delivery and spending:** The Department institutionalises the Framework Infrastructure Delivery and Procurement Management (FIDPM) and Infrastructure Delivery Management System (IDMS) to enhance efficiency in the delivery of infrastructure and value realised through the provincial asset base. Furthermore, the Department monitors the infrastructure spending of designated departments and supported the Western Cape and Infrastructure Delivery Management Committee (IDMC), to improve efficient and effective delivery. These efforts culminate in the Overview of Provincial and Municipal Infrastructure Investment (OPMII).
- **Supply Chain Management assistance and support:** The Department maintains and enhances the sustained governance model achieved over time for departments and municipalities. This requires extensive assistance and support by the Department to both departments and municipalities during the external audit process, through the strengthening of meaningful partnerships with our clients as well as with our national counterparts. Furthermore, the Department focuses on an integrated model to improve governance in departments and municipalities for SCM through the strengthening of SCM functions through engaging with internal control functions and other financial management disciplines.
- **Financial Management Systems:** The Department ensures and improves the integrity of data in the data legacy systems and continues to introduce business intelligence tools to enable and improve performance reporting of financial information required from various financial management systems, whilst awaiting the IFMS

implementation by National Treasury. The Department manages and maintains user account security over all transversal financial systems and provided training services to promote the correct and optimal utilisation of systems to all provincial departments. The Department has established a Data Centre, which is aimed to build a Provincial Treasury data store to enable the components within the Department to utilise analytical information in order to gather intelligence.

- **Governance:** The Department intensified delivery of services to achieve maximum impact, and continuously looked at the applicable financial legislation whilst also ensuring the completeness of record keeping of all transactions, as required by Generally Recognised Accounting Practices (GRAP) by engaging the Auditor-General of South Africa (AGSA) on sustainable audit outcomes and ensuring a balance between compliance and service delivery initiatives. It pioneered consistency workshops before submission of the annual financial statements, which is thus largely responsible for greater than 95 per cent accuracy on first submission to the AGSA in both the PFMA and MFMA space.

- **Public Entities: Oversight and governance of Entities**

In general, public enterprises function under the framework of the PFMA and their own legislation. As a result, standards addressing governance and performance issues have been implemented to varied degrees. Provincial Treasury has produced an interim guideline for accounting officers managing public entities to maintain consistency across the board. The review and final guideline's goal is to achieve efficiency and assure consistency across departments and their connected entities.

We have engaged public sector experts to assist us in the public entity review, looking both at the AS-IS and the TO-BE state of governance, with the goal of ensuring that accountability at all levels is aligned across the board and norms and standards are formalized to reduce inconsistencies in various aspects such as revenue

and expenditure management. The review is scheduled to be completed within the year, and implementation taking effect in the 2022/23 financial year, with more interaction planned before formally adopting the guideline as a provincial standard.

Three-, five- and ten-year service delivery objectives

Efficient Infrastructure Investment

With regards to efficient infrastructure investment over the 3-, 5- and 10-year horizon PT plans to strengthen own capabilities and alignment. In the short term there are specific reforms in the infrastructure governance environment that will be pursued as well as the deepening of PT's spatial and analytical capabilities in the environment. PT plans over a 5- and 10-year period to stabilise and expand investment in infrastructure by the Province as a potential of total Provincial Expenditure as well as a percentage of economic output in the Province. The establishment and consolidation of a well-prepared investment pipeline of investment projects – which is at the heart of the PPF, established for the first-time last year, will be key. The Guidelines of the PPF will propose *inter alia* to consider the expansion of funding for project preparation support.

The PT will, over the medium term, start to look at leveraging improvements in infrastructure value for money, both in terms of the local content which is threatening to erode value for money - making potentially deleterious trade-offs, and well as looking at systems of construction procurement and alternatives within the framework of existing regulations.

Effective Local Governance

PT has been focusing on the stabilisation of municipalities. The aim, over the medium term, is to make sure that there are no Municipalities in financial distress in the Western Cape by moving towards all Municipalities being financially sustainable, with proper governance and hard choices and trade-offs that are indeed possible. It is not our view that there are structural impediments to Municipal financial sustainability, ultimately you would need to balance expenditure and expenditure commitments with

available revenues, which means you must get your service delivery models out quite closely.

PT will increasingly focus on the growth of Municipalities with the use by Municipalities of PT's products, such as the MERO which provides insightful economic analysis, to reposition Municipalities' spending so that it supports local economic development and growth. The strategy will include some shorter-term actions in terms of how PT engages around the MERO, the budget process as well as the functional and fiscal realignment on functions where there are frictions with the Province. Over time the strategy is to embed discipline of much longer-term financial planning that can effectively support borrowing programmes by Municipalities and get them to optimise revenue and expenditure, not just from an administrative point of view but from a strategy point of view and start to innovate in terms of how Municipalities manage their finances.

Underpinning this in the local governance environment is making sure that PT's reporting systems delivers real information at the right time and at the right quality.

Strategic Supply Chain Management

The strategic supply chain management reform programme lies at the heart of any provincial government serious about navigating the current fiscal transition. The WCG spends a significant amount of money each year on compensation, spending and goods and services as well as infrastructure asset formation. A large part of this expenditure transits through the procurement system which should deliver value for money, in an easy, efficient and effective way – this is a critical and a key role of PT.

PT is looking to create a future fit platform for SCM in the Province having already rolled out the procurement planning toolkit, a massive innovation with a huge value adds over time, an e-procurement foundation that PT will expand, client centres with staff who work with departments, entities and suppliers and who maintain good relationships in those environments.

Integrated Provincial Governance

The objectives around integrated provincial governance will involve foresight and scenario planning especially as it pertains to reporting reforms, the readiness for IFMS introduction and deepening and unlocking value and good governance particularly in the audit field and financial governance processes of public entities.

Key change Initiatives for the 2022 MTEF

The key changes over the MTEF that PT will be looking at will be in SCM reform environment with the boost of both people and systems/technologies. After having built the foundation and developed a strategy there is a need to make a further investment in technology by expanding PT's strategic capability to manage the technology and the systems.

Digital transformation

Digital transformation is another key change initiative to ensure that PT's legacy systems remain reliable in advance of IFMS.

Reporting and early warning reforms

Another key change is in terms of reporting and early warning reforms where PT must ensure that the entities, facilities, Municipalities and departments are navigating information at real time and that can warn about approaching challenges.

There are huge opportunities in advance of the IFMS introduction to automate key parts of the public financial management system, in terms of quarterly reporting where PT still uses excel for key aspects of the budget and IYM processes. An investment in SCM Reform and digital transformation will serve both IFMS and the technology leg of SCM reform programmes.

There are several operational enhancements that will support our broadening strategy execution particular at client relationship management and in the hybrid environment – where PT is getting much more strategic in understanding what key relationships exist and what different approaches are needed to manage it.

Finally, talent management and building skills sets will be necessary for the future. There are a range of initiatives contained in the Talent Management Strategy that looks at how PT will enhance data analytics and ensure that PT officials are positioned as agents of influence.

Addressing underspending

There are several interventions that PT has implemented to guard against underspending namely:

- Better alignment between planning and budgeting;
- Capacity Building;
- Assignment of responsibility and accountability;
- Consequence management;
- Regular monitoring and reporting.

The newly established Strategy Execution Office brings a greater focus and accountability for strategy, delivered across the across the PT. It has a natural flow into the activities found within VIP 5 on integrated service delivery and good governance as it unlocks or enables those activities.

PT has reprioritised existing initiatives and identified new initiatives in the area of jobs, safety, and well-being in response to the Western Cape Recovery Plan. It focuses on interventions that can be delivered rapidly and without significant additional resources. Many of these initiatives, such as in supply chain management, are inherently transversal as they impact on all three focus areas of the Recovery Plan.

The following three core interventions remain central to the Provincial Treasury response to the disaster and recovery:

- An agile, responsive and multi-phase budget process. This approach, which was introduced in the 2020/21 financial year, enabled authorisation for emergency expenditures and multiple adjustments to appropriations. This ensured that resources were reprioritised to areas of immediate need when responding to the pandemic and its consequences, and

that this was done in a transparent and efficient manner. This has included early support for the Recovery Plan.

- The Central Procurement Advisory Committee to facilitate procurement management across the Province during the disaster. The Committee, chaired by a Provincial Treasury top manager specifically seconded to play a province-wide role in disaster management has been key to ensuring the integrity of provincial supply chain management and governance practices in a time of exceptional uncertainty.
- The publication of a monthly Procurement Disclosure Report to ensure full transparency and public oversight in disaster-related procurement. While this initially focused on the procurement of Personal Protective Equipment by provincial departments, this was eventually expanded to include all disaster-related procurement and was subsequently adopted nationally by National Treasury. The approach is being modified and incrementally expanded.

Specific Provincial Treasury responses to priority focus areas of the Recovery Plan include:

- Initiating the development of a long-term vision for the economic recovery that focuses on revenue mobilisation for priority areas, and new sources of funding (particularly private sector blended financing) for large scale catalytic infrastructure projects.
- Adequate and timely investment in infrastructure creates an essential platform for service delivery by the provincial government, investment by households and the productivity of businesses. Over the longer term, infrastructure investment creates a vital platform for economic growth, while in the short term it provides both opportunities for employment and signals confidence in the future of the province. Accelerating investment in infrastructure assets is thus a cross-cutting and essential component of the overall Recovery Plan and PSP.
- Infrastructure investment is complex and resource intensive. Decisions made on the

scale, location and timing of investments have long term implications for the nature of services delivered and future operational costs. Global experience has shown that early stage investment in the identification and preparation of infrastructure programmes and projects has long term benefits for the quality and timeliness of delivery, and opens opportunities to introduce alternative sources of infrastructure financing.

- The Western Cape Government established a bespoke Project Preparation Facility to assist departments and entities with project preparation cost of certain categories of infrastructure projects. This facility will assist to create a clearer visible, well prepared pipeline of infrastructure projects for the Province, which is aligned to investments by other spheres of government. A first tranche of projects was provided with preparation support in the 2021 MTEF and more projects are assisted in the 2022 MTEF. The Provincial Treasury issued guidelines for applications to this facility during the latter part of the 2021/22 financial year. This outlines the criteria, funding modalities, stages and governance arrangements for the facility.
- Alongside this, the Provincial Treasury is continuing to evaluate options for expanding private financing for infrastructure investment. As outlined in the MTBPS, various options and instruments are available for debt, equity and asset-based financing. The appropriate financing structure is a function of the nature of the investment portfolio and needs of individual projects.
- The Provincial Treasury developed a standardised Public Employment Programme (PEP) database. The database consolidates relevant data received from Western Cape Government Departments and reflects the current status of PEP projects in the Province to enable objective and comparable analysis of new or expanded project proposals. As part of the upcoming budget process, the PEP database will be updated and used to make informed allocative decisions particularly directed toward those public employment programmes that are rapidly scalable, have a

low cost per full-time equivalent job opportunity, and have lasting impacts on infrastructure assets and skills. The following key focus areas have been identified to accelerate, modernise and reform supply chain management in terms of the SCM Strategy:

- Strategic Procurement: Strengthening demand forecasting and demand management requirements for procuring entities in the supply chain, through conducting baseline commodity and regional analyses to determine capacity and capability within areas. Initiating strategic procurement initiatives for goods and services that are Small, Medium and Micro Enterprises focused. This may include long-term contracts, framework contracts as well as focusing on local economic empowerment. Additional focus would be on developing current contracts, for example, security contracts and its linkages to other priority projects in the Province.
- SCM Technology: e-Procurement and Technology Enablement: The Western Cape Government's e-Procurement Solution (ePS), is in line with Government's overall strategy to achieve continuing improvement in value for money, enhance competitiveness of suppliers, and provide business communities with a convenient and effective medium, through which companies and individuals alike, could identify and exploit business opportunities. This will be a key focus to drive procurement efficiencies together with a continued sustainable and embedded governance approach and to continually support and build procurement capacity and capability within our departments. This will further be supported by procurement planning toolkits to enable improved and more structured procurement planning that is responsive to delivery and socio-economic needs.
- SCM Governance: Reducing red tape and streamlining processes in supply chain management, whilst maintaining a level of compliance; quality and sound business practices; ethical standards and health and safety. This includes working with the

Department of Trade Industry and Competition and National Treasury to reduce regulatory compliance burdens on local suppliers and SMMEs. Enhanced reporting to ensure transparency and accountability through the SCM Public Disclosure reporting and performance reporting to departments to ensure continuous improvement and accountability.

- SCM Capacitation and Development: Ongoing training and capacitation to drive the enhancement of financial governance maturity and performance across provincial departments and municipalities within the Western Cape, through structured support programmes for departments; municipalities and suppliers. This approach has been consolidated into an integrated talent management strategy to improve public financial management across both the provincial and local government sphere. The strategy aligns to the current PSP and the National Youth Policy 2030, with an objective to enhance the capabilities of young people so that they become responsible and contributing members of their communities and society.

Risks and mitigations

The current economic, social and fiscal context has a direct, severe and negative impact on the provincial fiscal outlook. This fiscal pressure, alongside rising service delivery demands, has fundamentally challenged the sustainability of current models of service delivery. All Votes are facing pressures to respond to the elevated service delivery demands, while remaining responsive to the significant uncertainties and risks. The provincial fiscus is increasingly not able to respond to these demands and risks, given the sustained and increasingly rapid reduction in available resources.

Key risks that are already relevant to the 2022 planning and budgeting process are:

Economic and fiscal context

The rate and nature of the recovery in economic activity remains uncertain and volatile. This may

result in sustained or rising unemployment and/or additional spending pressures, as well as unanticipated adjustments in resources available to the WCG.

Service delivery

- A growing population increases demand for and dependency on basic services delivered by government (health, education, housing).
- At a municipal level, several municipalities are financially vulnerable or in distress. This directly impacts service delivery within the affected municipalities and places additional pressure on the Province to provide ongoing technical and other support, or to intervene as required in terms of Section 139 of the Constitution.

Budget

- A further health-related pressure with broader implications is the introduction of a risk-adjusted component to the health item within the Provincial Equitable Share. This is likely to reduce Provincial Equitable Share allocations over the MTEF.
- Additional provincial budget pressures are likely to emanate from function shifts, including the shifting of the ECD function from Social Development to Education, and the proposed transfer of Elsenburg Agricultural College to national government.
- Several existing programmes face uncertainties in their long-term funding commitments, including the Law Enforcement Advancement Plan (LEAP), the Municipal Energy Resilience (MER) Programme and some public transport initiatives.
- The sustainability of several public entities requires ongoing monitoring including the Saldanha Bay Industrial Development Zone, the Atlantis Special Economic Zone, Cape Nature and the Cape Town International Convention Centre. The role of other agencies is under review, including the Western Cape Economic Development Partnership. Various proposals for catalytic economic development interventions, such as the relocation of the Emergency Medical Services

Facilities (Biovac) may generate demands for additional funding.

Regulatory

- Activity by oversight agencies, including the Auditor-General, have increasingly emphasised compliance with a complex array of regulatory prescripts. Ongoing interpretation challenges raise the risk of a growth in irregular expenditure, an increased focus by departments on compliance and a slowdown in the pace of service delivery.
- The Traditional and Khoi-San Leadership Act (No. 3 of 2019), which makes provision for the statutory recognition of Khoi-San leaders and communities, as well as the establishment of Khoi-San leadership structures is likely to have direct cost implications for the province, including the creation of new posts on the Provincial establishment.

Disaster

- Climate change over the past few years has had a significant impact on provincial weather patterns, which has led to wildfires, floods and serious drought related risks.

Provincial Treasury risks

PT faces a number of either high or extreme risks that can be mitigated, but not completely eliminated. While the PT has been able to move some risks within tolerance, given the strategy and available resources, there are some critical priorities in terms of our ambitions in the Province that cannot move within tolerance. Those are critically around Local Governance, SCM and digital transformation given the reliance on outdated core systems that are at the heart of government systems. In the supply chain management environment, there is incredibly complex and increasingly frequent demands that the existing capacity has to respond to or support. Supply chain management operates in a very complicated regulatory environment that continues to get additional objectives layered into it. This makes its navigation extremely difficult and poses ongoing and significant audit risk for the province.

PT, through a vigorous risk assessment process, identified the following top ten (10) strategic risks:

- Regression in Supply Chain Management (SCM) performance due to conflicting application and interpretation of National SCM prescripts;
- Constrained Fiscal Outlook;
- Constraints in providing financial governance monitoring and support to municipalities;
- Inability to provide governance oversight as stipulated in the PFMA;
- Inadequate system integration impacting support to departments due to changing accounting environment (systems);
- Inability to deliver effective strategic enabled projects (linked to Department's business and/or ICT strategy);
- Material misstatements in submitted financial statements by municipalities resulting in negative audit outcomes as it relates to GRAP compliance;
- Readiness of votes/departments to implement and comply with the revisions in supply chain and asset management regulatory regime that can result in negative/compromised audit outcomes;
- The ability to improve conformance by municipalities to laws and regulations in the SCM environment is limited due to the inconsistent application of the legislation; and
- Non-credible, unresponsive and unsustainable budgets tabled by municipalities results in sub-standard/poor quality of service delivery.

4.3 External Environment Analysis

Several factors in the external environment are likely to place pressure on the ability of the Department to execute its strategic plan.

Constrained economic and fiscal environment

The expected global recovery will be long, uneven and uncertain. This will particularly be the case in South Africa, due to pre-existing structural constraints to growth, such as power supply

PT is responding to these risks by being as proactive as possible across the following key areas:

Strengthening infrastructure capability

This is an area where PT historically had limited capability. The PT is enhancing its capability in this respect. The PT will also roll-out Project Preparation Support activities that hover around the Project Preparation Fund and soon implement Infrastructure Governance Reforms to align roles and responsibilities within the Province.

Supply Chain Management Strategy Execution

The Supply Chain Management Strategy Execution will be accelerated to increase value for money in the management of supply chains which is at the heart of the Provincial Government Strategy. The PT will thus invest in the technology and the people to be able to do so effectively over time in accordance with the strategy.

Integrated Provincial Governance and local government vulnerability management

PT is far less reactive with a much greater future foresight in terms of the fiscal futures and the economic futures in the Province by blending a range of instruments to strengthen the system around not just local government vulnerability management but also driving local economic growth and development.

At the heart of all the risk mitigations is PT staff with the ability synthesize complex issues and operate across a range of terrains. This is why the management of PT talent and the talent pipeline is really important not just in terms of who PT hires but who PT retains in terms of how PT aims to make staff's career's fulfilling, exciting and impactful.

disruptions. The economic disruption caused by the pandemic has compounded the socio-economic challenges of unemployment, poverty and inequality in South Africa. The fiscal consolidation measures introduced by National Government will have a significant impact on the Western Cape Government's fiscal framework. Reductions in national transfers, which are the primary source of provincial revenues, will have to be offset by deep and enduring reductions in

provincial expenditures. This challenge occurs at the same time that fiscal measures are urgently required to support the response to the COVID-19 pandemic, the vaccination rollout, and to relieve social distress and support the economic recovery within the Province and municipalities. This will require difficult budget policy priority trade-offs to be made in a deteriorated economic and fiscal environment with reduced fiscal resources. PT will constantly be on the lookout for attacks on the integrity of systems and avoid short-termism as PT finds itself in critical circumstances. In whatever PT does, PT must examine the weakest link to ensure that the economy continues to turn and run smoothly.

Public debates and developments

Fiscal consolidation will impact on the range and scale of services that Government is able to provide. This is likely to result in significant public debate on the role and effectiveness of Government, and the extent to which services are provided equitably. The transition following the Local Government elections creates governance risks for municipalities. Many more municipalities in the province are in a coalition government environment. These factors will generate pressure on the budget management and oversight roles of the Department.

PT does not directly facilitate community involvement, but rather participates in the consultation process by commenting/assessing the draft budgets as allowed for by S23 of the MFMA: A municipality must consider any views of the local community as well as NT and PT.

PT is giving a lot of thought as to how to strengthen the provincial and municipal interface by facilitating local community participation on the Provincial budget process. This is mostly an area where the Provincial Government Budget Office will lead, but some ideas PT would like to take forward as part of a PT Budget Dissemination Strategy, may include:

- Reviving the “Taking the Budget to the People” (TBTP) initiative. TBTP was in the past driven by the Minister, but there is scope for PT to lead on this. Essentially, we would travel to each district to showcase the way the Western

Cape Government is improving the lives of its citizens through the budget (How does the budget make a difference in the specific community). The primary audience would be municipal officials, prominent business leaders and members of the public. A similar approach can be followed when rolling out the PERO and MERO.

- There are also the budget vote deliberations held by WCPP every year as part of the annual budget process. The biggest criticism there is still that it is after-the-fact that the allocations cannot change. They have similar vote deliberations after the tabling of the adjustments budget in November. The Department could explore the possibility of introducing the tabling of concept budgets in the WCPP to then facilitate broader consultation on planning initiatives.
- There is currently municipal involvement in the MTBPC process, albeit that this is not directly engaging the public.
- Development of a WCG Public Participation Framework would be a national first.

The local sphere of government, as the coalface of service delivery, will come under particular scrutiny in the aftermath of the local government election as municipalities are held accountable by communities. Given the range of challenges experienced by local government across South Africa, it will become imperative to maintain healthy and constructive relationships between communities and municipalities to ensure the sustainable and equitable distribution of scarce resources to the areas of most need.

Although PT is not a frontline service department, it is proactively exploring new and innovative ways to engage local communities and facilitate public participation through its daily operations. These include, but are not limited to, the following:

- **Provincial Budget Dissemination Strategy:** Following the tabling of the Provincial Budget, officials would embark on a provincial wide roadshow to elaborate on the values, principles and strategic goals that informs the Western Cape Provincial Budget; to share the Provincial Budget for a specific year with reference to local municipalities and

- communities; to provide a platform for representatives from provincial and local government to discuss matters of common interest, concerns and basic service delivery and development challenges; and to strengthen the working relationship and partnerships between the Western Cape Government, local municipalities and the private business sector.
- The Western Cape Provincial Parliament (WCPP) facilitates public participation in the provincial budget process by having annual budget vote deliberations. Members of the public are accordingly invited to comment on the various vote allocations. Similar vote deliberations are held after the tabling of the adjustments budget in November. This process has come under scrutiny considering that the allocations cannot be changed which renders public input after-the-fact. The Department is exploring the possibility of introducing the tabling of concept budgets in the WCPP to facilitate broader public consultation on budget allocations and planning initiatives before the appropriations are finalised.
 - There is currently municipal involvement in the **Medium Term Budget Policy Committee (MTBPC)**¹ process, to strengthen the provincial and municipal interface. There is however no direct public engagement in the MTBPC process. The Department is exploring mechanisms by which the private business sector can provide insight as to priority areas that should receive attention in the Provincial Budget.
 - **Provincial and Municipal Economic Review and Outlook (PERO/MERO):** Provincial Treasury annually roll-out the PERO and MERO to the various districts by presenting at the District Coordinating Forums (DCFs). Going forward, the Department would like to extend these sessions to local business communities to engage the private sector on economic growth opportunities and risks as identified in the PERO and MERO. In addition, the Department will explore ways to involve the business community as part of the development of the PERO and MERO, for example, by sourcing private sector data for inclusion in the publications, consulting industry role-players on sector developments etc.
 - **Municipal Budget Process:** The Department annually participates in the municipal budget consultation process (facilitated through the Strategic Integrated Municipal Engagement process; SIME) by commenting/assessing the draft municipal budgets as allowed for by section 23 of the MFMA i.e. accordingly, a municipality must consider any views of the local community as well as NT and PT.
 - A municipality must invite the local community to submit representations on its **annual report**. The inputs of the Auditor-General, the relevant provincial treasury and the department responsible for local government. Provincial Treasury annually assess the annual reports of each municipality and provide detailed feedback which is then considered together with inputs from the public.
- The Department will in 2022/23, continue discussions with the Department of the Premier and the Department of Local Government on mechanisms to improve transparency, strengthen accountability and deepen overall good financial governance across both the provincial and municipal spheres of government in the Western Cape.
- Women, children, youth and people with disabilities**
- Equitable access to development opportunities for vulnerable groups in the Western Cape relies on data and research conducted in relation to women, children, youth and people with disabilities. The Provincial Treasury conducts regular research on these matters, which is published in the Provincial Economic Review and Outlook (PERO).
- The 2020 PERO identifies significant challenges for women and youth in accessing the labour market, particularly for those with lower education and poor skills levels. These obstacles are likely to intensify in a constrained economic environment,

which may deepen inequality of outcomes. Expanded unemployment may deepen social instability and violence, particularly in youth cohorts. The inflow of relatively unskilled people of working age and the slowing down of economic growth in the Western Cape over the last seven years have exacerbated youth unemployment and work seeker discouragement.

High levels of unemployment limit the reach of formal social safety nets and increase reliance on family and informal networks. This places additional strains on families, may lead to youth vulnerability to recruitment into gangs, and negatively impacts on children. Mortality trends

continue to display a gender bias, with interpersonal violence being the leading cause of death and premature mortality amongst males in the Province. Amongst women, HIV/AIDS is the leading cause of premature mortality (13.6 per cent).

However, the Province's Human Development Index has been improving consistently, most probably because of relatively effective delivery of basic education and health services. These institutional capacities can be utilised to strengthen the social resilience of the Province's population to better cope with and recover from unavoidable shocks.

4.4 Internal Environmental Analysis

The Department's core functions, powers and responsibilities are captured in Section 18 of the Public Finance Management Act (PFMA) and section 5 of the Municipal Finance Management Act (MFMA). The key objective of the Department is prudent fiscal and financial governance, through embedding good financial governance and integrated service delivery practices across the Province.

This requires that the Department focuses on ensuring efficient and effective management of provincial and municipal financial resources; providing policy direction, facilitating and enforcing management of provincial financial systems; strengthening supply chain and moveable asset management within the provincial and municipal spheres; and promoting accountability and financial governance within departments, entities and municipalities.

To this end, the Department continues to improve integrated policy, planning and budgeting

processes by means of economic and socio-economic research, integrated provincial and municipal budgeting, MFMA implementation,

infrastructure delivery management, supply chain management, financial systems management and the promotion of good governance in departments, entities and municipalities.

The Department has fourteen (14) client departments and thirty (30) municipalities along with 11 provincial entities and external suppliers. Quarterly governance engagements and budget engagements with departments and the Strategic and Technical Integrated Municipal Engagements (SIME, TIME and LG MTEC engagements) with municipalities are used to institutionalise this agenda. Departments and municipalities are also supported through various initiatives geared towards improving the understanding and the application of budgeting, accounting, financial and non-financial reporting.

4.5 Departmental strategy execution

An integrated strategic approach is key to unlocking embedded value. The Department will continue to invest in systems, capabilities and processes to help the Province move from an environment of conformance to one of performance. Progress on the strategic priorities

for the Department has therefore been underpinned by progress in the three levers for strategy execution.

Progress with strategy execution

The key focus areas for PT strategy execution are:

Culture: The Culture Journey that the PT is travelling on deals with both leadership, strategy and structure and is based on a commitment to quality, timeliness and overall work agility as well as the development of leadership and talent management.

Collaboration: Strengthening and leveraging of strategic relationships to build a foundation for continuous learning and improvement to address financial reporting and governance matters. PT will continue to drive collaboration internally and externally to lay the foundation for continuous learning/improvement in building expertise

Automation: There is significant potential for PT to use automation to enhance and embed good governance practices in public financial management and to enhance analytics to make sure that staff are not consumed with compiling information, but instead spend more time analysing and scoping options to respond to information. The PT will thus leverage off automation and online tools available to enhance and embed data analysis capabilities to better understand clients and the environment to influence decision making and enhance CRM capabilities

Human Resources and Talent Management

The implementation of the key actions and related activities in the Workforce Plan 2021/2026 was affected by a multitude of factors such as the constant decreasing MTEF Budget and CoE expenditure for the department, owing to the weak economic outlook and unforeseen expenditure at national government level, as well as the adverse effects of the COVID-19 pandemic sweeping across the world. One of the key challenges for the 2022 MTEF budget is the sustainability of the wage bill in the context of increasing service delivery demand. PT will continue to function within constrained budgetary provisions and an inability to fill all vacancies in line with national interventions to curb the country's public sector wage bill. This means that services continue to be delivered despite critical shortages in some areas.

The current organisational structure of the department is not effectively aligned to the current departmental outcomes. Given the current cost containment measures, PT has no intention to extend the current structure but to rather realign the job functions of existing posts to effectively execute the mandate, strategic priorities and goals of the department.

PT planned several initiatives to address the current workforce challenges. Critical and scarce skills shortages, identified within the HR Work Force Plan, will be addressed through the departmental Talent Management Strategy in which these skills will be sourced through various initiatives such as the External Bursary Programme, CHEC collaboration, Internal Bursary Programme, Training and Development, e-Learning. The Talent Management Strategy and HR Workforce Plan moves beyond the transactional, towards being strategic and transformational. Over and above meeting immediate needs, PT spent much time on strategically predicting what the needs of staff on all levels will be in the future, with a focus on effectively achieving outcomes and to improve performance in the long run.

Besides attracting and retaining top talent PT will also focus on existing staff, especially senior management, as well as a continuous coverage of critical roles: The plan/strategy seeks to fill the gaps in critical skills and critical positions. The aim is to have the right staff in the right numbers and at the right times which will ensure that operations run smoothly, and clients are satisfied. It also means that employees are not left with extra workloads, which could eventually lead to burnout.

The Workforce Plan 2021-2026 is aligned to the vision and mission of the PT and will support the Departmental Strategic Plan 2020/2021-2024/25 in reaching its strategic goals and priorities. It sets our ten Prioritised Strategic Intervention (PSIs) within six (6) thematic People Management Practices. These strategic interventions are responsive to the current circumstances identified above and takes into account a futuristic emerging skill required for the department.

Development of innovative service delivery models and leveraging information and communication technology

In addressing the expedited need to deliver services to citizens, PT has opted for an agile approach to cater to current needs - through digital transformation. Digital transformation implies the realignment of, or new investment in, technology, department process models and processes to drive new value for citizens and employees. With it, PT is taking a step back and revisiting/re-evaluating everything it does, from internal systems to customer interactions and more. A key element of digital transformation is to understand the true potential of technology as it evolves.

The following strategic ICT initiatives, that comprise of various projects and activities, have been identified to support the achievement of the Provincial Treasury's strategic outcomes:

Evergreen Legacy Systems (ELS) Projects

ELS Projects planned, mostly revolve around enabling Business Intelligence reporting as well as extending the development of concise data management practices across WCG; a project already being managed by the Provincial Data Office (PDO) team. The DATA practices and governance being developed by PDO need to be included into all aspects of data management. Projects that are included are:

- introduction of electronic pay-slip delivery;
- introduction of an e-leave system;
- wider use of the MyContent/Sharepoint features;
- invoice tracking;
- Supplier Management; and
- involvement in business Process re-engineering.

Electronic Document Delivery (EDD)

The Electronic Document Delivery (EDD) proof of concept was implemented. The challenge being addressed by the EDD is to cater to the needs of the WCG Provincial Treasury through leveraging innovation and technology, geared at driving

cost efficiencies and enabling ease of access to the government payslips and IRP 5's. Currently, there is a high demand from employees and officials to receive their payslips due to the limitations placed by the COVID-19 pandemic and the physical capacity to distribute the hard copies is near impossible until the COVID-19 restrictions have been officially lifted by National Government. The EDD is addressing the above-mentioned challenges to ensure the continuity of key operational processes that are still performed through the E-payslip initiative. Therefore, it was important to conduct a thorough analysis to ensure a high rate of successful for implementing the EDD solution for E-payslips.

Data Nerve Centre, Data Analysis, Dashboarding

The Department established its own data centre which enabled it to partake in the 4th Industrial Revolution and introduce cutting edge technologies such as Machine Learning and Artificial intelligence to produce self-service reports which included the following:

- automated In-year monitoring tool (IYM) and related management dashboards;
- staff cost forecasting tools;
- asset management dashboards;
- automated conflict of interest tools and reports;
- development of the Municipal vulnerability dashboards; and
- development of the Supplier evidence to enable the ease of doing business in the WCG.

The Data Nerve Centre project will create the infrastructure on which departments will be enabled to draw custom and standard reports from. Once the platform is operational, there will be a licence and ongoing management component costs as well as Business Intelligence report creation including data cleaning, loading and ongoing analysis.

HCM e-Leave implementation

The implementation of selected Oracle Human Capital Management (HCM) modules (5-year cycle) will ensure the enablement of e-Pay slips, e-Leave and an employee self-service portal. This

project will effectively commence the creation of the WCG version of the IFMS. The initial approach will be to take on the 11 Departments managed by CSC (9,500 employees), it would then be possible to include Health and Education as soon as the budget permits.

Innovation Hub

An Innovation Hub serves as the hub to facilitate many innovation projects such as;

- Video Conferencing;
- e-Administration, e.g. e-Payslip, Invoice tracking, etc.;
- creation of a PT landing page on Sharepoint to facilitate access to reporting innovations;
- online systems training (BAS, LOGIS & PERSAL);
- introduction of IT Service Management structure; and
- Business Process re-engineering projects.

Supply Chain Management Transversal ICT Projects are aimed at creating synergy with strategy enablement and using technology as an enabler within the procurement space:

Data analytics Tools

Defining key analytical capability to analyse financial and non-financial procurement datasets from various sources and produce performance reports utilised transversally by departments (i.e. SCM Insights Reporting and the Procurement Disclosure Reporting). Project is not funded within the Vote, but the unit taps into the broader provincial wide data projects and mainstreaming within the Department of the Premier. Further enhancements to the toolkit will require development and hence funding to proceed further and to fix any inefficiencies in the tool.

WC Supplier Evidence Bank

WC Supplier Evidence Bank is a web-based application that allows procurement entities of the Western Cape Government (WCG) to extract, manage and verify data of prospective suppliers that wish to do business with the WCG that interfaces with the e-Procurement System is designed to be the single source of all supplier

information for all organs of state; reduce the paper-based exchange of compliance documents; eliminate multiple registrations with different organs of state; duce the cost for both business and government by enabling electronic registration and verification processes; and reduce audit queries on suppliers' compliance information. Systems development and roll-out has already taken place however enhanced functional developments is subject to the availability of funding.

e-Procurement System

In-housed developed e-Procurement System that facilitates the procurement of goods and services has been funded in the current year to replace the current quotation module that is currently an outsourced web-based application. Projected enhanced capability is to include the full suite of formal bidding; supplier performance management, contract management and reverse auctioning. The phased 2 enhanced capability would also not be viable given current fiscal cuts and will need to be delayed with minimal further developments with the tight fiscal envelope for the 2022/23 MTEF.

Procurement Planning Toolkit

Procurement Planning Toolkit is an ICT enablement that links procurement planning to the budget and delivery cycle and affords an integrated approach to planning, budgeting and delivery from a value for money perspective. The developments have been partially funded within the 2021/22 MTEF but the opportunity exists to focus on the broader value add as it relates to including functionality for framework contracts and transversal contracting as well as integration with the in-house e-Procurement System.

Procurement Client Centre

In 2019, the PT opened a walk-in client centre to ensure face to face contact and support to WCG clients in respect of any procurement related issues. At the inception level, the supplier management service included registration and maintenance of supplier profiles, central repository of supplier's compulsory governance documents, handling of supplier queries and

providing one-on-one supplier service. The official launch and naming of the Procurement Client Centre (PCC) took place on 31 May 2021. As Part of the Provincial Treasury's commitment to support businesses, especially small business, it officially opened the WCG Procurement Client Centre (PCC) to reduce red tape and for businesses who are interested in becoming WCG suppliers or need advice and guidance. The PCC offers a range of services to improve the ease of doing business with government, including providing procurement support assistance to provincial departments, entities, municipalities and suppliers through an integrated helpdesk that guides our clients through tender processes, and suppliers to correctly register on National Treasury's Central Supplier Database (CSD) and the Western Cape Supplier Evidence Bank(WCSEB) and focuses on future skills and developmental capabilities to be realised over time in the procurement environment. Outsourced resource capacity; leasing of premises, cleaning and security underpin the cost implications to manage the facility at a high level from a business operations perspective.

The Zoho Desk Platform

An exciting initiative underway is the introduction of the Zoho Desk platform. A platform that uses the power of customer context to improve the Department's productivity, enhance consult and value proposition, promote self-service through Artificial Intelligence (AI) and allows the Department to manage cross-functional service processes and forever increase client satisfaction. The audits and the accounting environment inter alia are getting more and more complex and complicated and the Zoho desk has been accepted as the tool to navigate through this climate. This is a client driven portal where the customer has the power to improve officials' productivity, promote self-service, manage cross-functional service processes and increase customer satisfaction. Through a ticketing system, the service has the following functions:

- multichannel – being available to institutions on multiple platforms including mobile, desktop, laptop – 24/7/365;
- allows for email integration;

- has a knowledge base driven by a finance community;
- allows for live chat;
- allows for a self-service functionality – institutions are able to scour the databank to see if similar queries were raised in the past.

The web portal service is user friendly, requires minimal onboarding and user experience and caters for users with basic Microsoft Word/Excel capabilities.

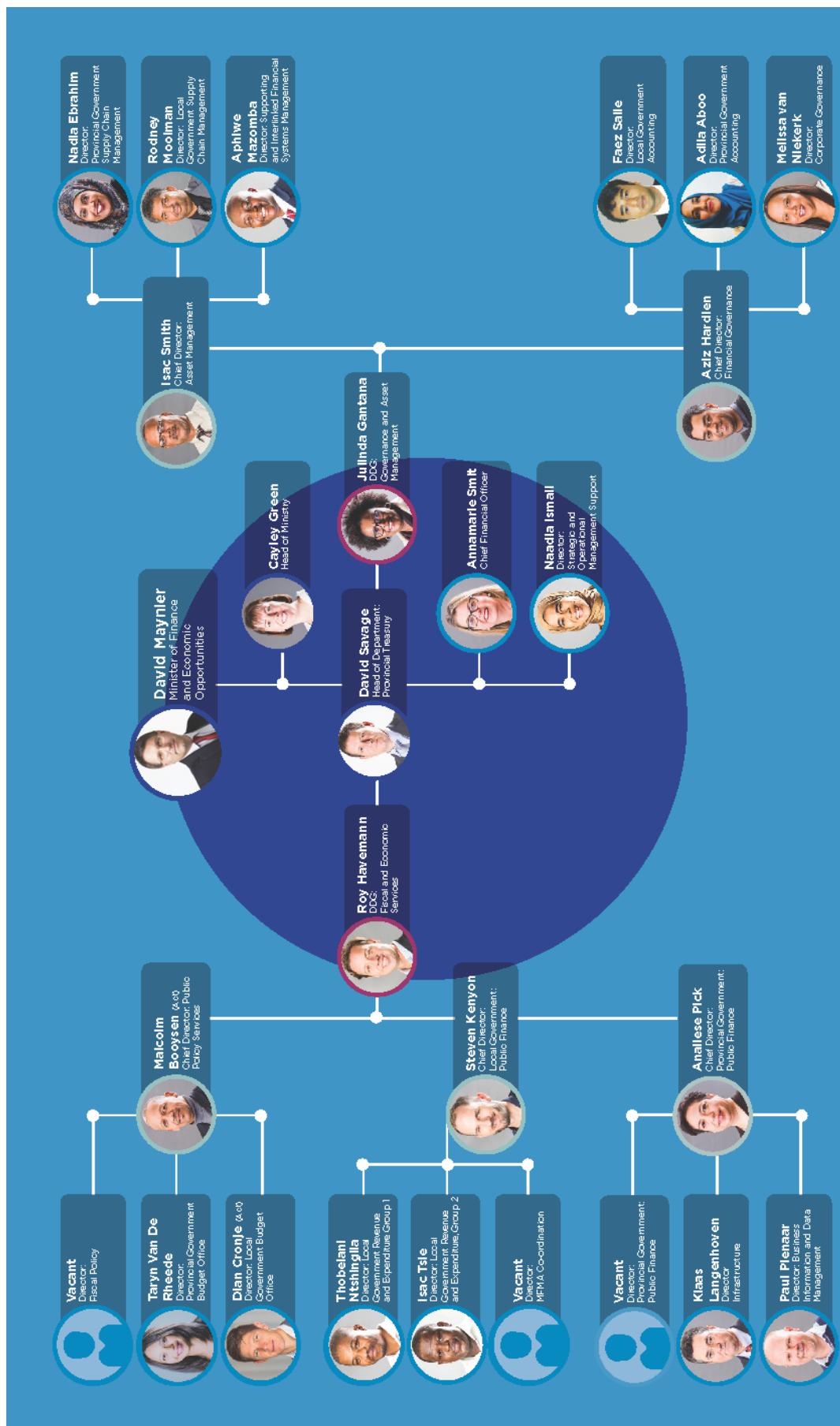
Financial resources

The impact of budget reductions over the 2022 MTEF will put at risk the Department's ability to embed good financial governance and drive co-planning, co-budgeting and co-implementation across departments, between departments and municipalities, across municipalities and with national organs of state operating within the Western Cape for maximum service delivery. As such, the Department will be at risk in terms of implementing an integrated regional approach that supports embedding good financial governance through the integrated work plan. The integrated work plan approaches the challenges faced by provincial departments and municipalities holistically from a regional perspective.

Auditor General Findings

For the 2020/21 financial year the Department received an unqualified audit opinion with no findings. However, AGSA identified three (3) material misstatements in the financial statements and one (1) in the annual performance report. The misstatements were corrected by the Department. The review processes of the annual financial statements and the annual performance will be strengthened to ensure the completeness and accuracy thereof.

The organisational organogram below depicts the management structure



Provincial Treasury

As at 1 March 2022

The status of the institution regarding compliance with the Broad-Based Black Economic Empowerment (BBBEE) Act

Section 13G (1) of the Broad-Based Black Economic Empowerment Amendment Act, 2013 requires that all spheres of government report on compliance to the Act in their audited annual financial statements. At that point in time no regulations in relation to BBBEE was published.

BBBEE Regulations were only published in June 2016 and have incorporated therein referencing to BBBEE compliance and reporting requirements assuming that these aspects were already placed, whilst they were in some form of development, but not yet complete. This included, but was not limited to the following:

- a) No alignment, or guidance was provided in respect of the hierarchy of BBBEE regulations and PPPF regulations particularly in respect of which regulation trumps which; and
- b) The reporting requirements in respect of BBBEE (in terms of the Preferential Procurement Regulations) issued by National Treasury (including the tender documentation, the electronic system in respect of capturing awards and evaluating departmental performance) have not changed and was never altered or retracted by National Treasury.

Regulation 12(2) of the BBBEE Regulations requires that the sphere of government must file its approved audited annual financial statements and annual report compiled in terms of Section 13G(1) of the BBBEE Act, with the BBBEE Commission in the prescribed Form BBBEE1 within 30 days of the approval of such audited annual financial statements and annual report.

In order to report in this manner clarity was required in terms of, but not limited, to the following:

- a) Neither the Act, nor the Regulations determine that the organs of state must be registered or have BBBEE certification, except that which is stated in the report format issued with the regulations.

- b) Certification would have a financial impact, and no clarity was given on whether this should be on a provincial level as opposed to an individual departmental level, nor how this would be driven.
- c) It is also not clear in terms of Regulation 13(G)3 whether the audited financial statements (audited by the AGSA) is deemed sufficient for submission to the Commission given that auditors under the auspices of IRBA also has the ability to issue such certificates as contemplated in the form BBBEE1.

In terms of explanatory Note1 of 2017 issued by the BBBEE Commission on 20 December 2017, para 3. states that “.... This Explanatory Note will be effective from 1 April 2018.”:

In acknowledgement and in support of the contention that neither the Act nor the Regulations are clear as to what was expected from any organ of state, the Commission issued Explanatory notice 1 of 2018 on the 1st October 2018 without this guidance being formally sent via National Treasury or to the Accounting Officers directly. This guide now clarifies that the information tabled in the annual report is sufficient.

However, the guide still does not address the issue of the format of the report as issued with the regulation, which according to the prescribed format under section B requires that “Information as verified by the Broad-based Black Economic Empowerment verification professional as per the scorecards.”

The Department of Trade Industry and Competition recognised the need to review and amend the legislation and in their communication to the National Treasury requested that for the 2019/20 reporting cycle, the Accountant General issue a directive that reporting on B-BBEE compliance of Organs of State and Public Entities be as per the provision of the primary legislation and not the Regulations

The outcome of that guidance agreed to between National Treasury and DTi was a collaborated disclosure in the Annual Report with accounting officers making an assertion that there is compliance with the BBBEE Act. The Auditor-General was informed of these guidelines, which provided the AGSA with a basis for auditing the compliance with the annual report. National Treasury provided national departments and provincial departments an opportunity to comment on the imminent disclosure requirements and then finalised the guidance in March 2020. The guidance issued by National Treasury was definitive and stated that compliance with the disclosure requirements as per the annual report guide (audited by the AGSA) would result in compliance with the BBBEE Act. Provincial Treasury and all other departments and entities in the Western Cape have complied with the provisions of the annual report guide and no issues of non-compliance was raised by the Auditor-General for the 2019/20 financial year.

As in the 2019/20 financial year, the disclosure requirements for the 2020/21 financial year remained relatively unchanged. The Office of the Accountant General was tasked to include guidance on the disclosure requirements for BBBEE compliance, after discussion with the DTiC. In a letter to the national Accountant General, the head of the DTiC confirmed that there are inconsistencies between the BBBEE regulations and the preferential procurement regulations (2017), and until such time that the inconsistencies have been resolved, the DTiC requested the National Treasury to take the lead on the disclosure requirements of BBBEE compliance in the Annual Report and the annual financial statements, as the National Treasury is the authority on these two key publications. There are ongoing discussions between the DTiC and the Office of the Accountant General to seek resolutions that can both deal with substantive compliance with the BBBEE regulations but would not add additional strain on the fiscus by means of spending scarce resources on compliance certificates for certification of what would normally be considered when procuring in the public sector.

The status of the institution regarding women, youth and people with disabilities

The Department remains committed to gender responsiveness which includes its commitment to having a gender diverse workforce; achieving the target of 50 per cent women in management; training and development of staff and youth through its external bursary programme and Chartered Accountants Academy (CAA). The intention is to bring all these initiatives in line with the leadership and the cultural transformational journey.

In the budget guidelines for the past two financial years, the National Treasury requested disaggregated data from departments, in compliance with the Gender Responsive Budgeting, Monitoring, Evaluation auditing (2019) framework. Through comprehensive stakeholder engagements, which included representatives of from all provinces, the Department of Women, Youth and Persons with Disabilities (DWYPD), together with the IMF, have developed the Gender Responsive Budgeting Roadmap. The Roadmap will be implemented alongside a comprehensive monitoring and evaluation framework (GRPBMEAF) and sets a 3-phase timeline along which GRB will be implemented beginning from the pilot phase in 2021/22 and full implementation by 2026.

The PT Gender Mainstreaming Forum aims to contribute towards Human Rights, particularly Gender-sensitive planning in the department. The integration of a gender equality perspective at all stages and levels of policies, programmes and projects, gender mainstreaming is an important tool for achieving gender equality. This will ensure that gender issues and considerations identified in gender analysis are taken into account in the policies, planning and budgeting phases, without forgetting about the implementation phase most importantly. This includes the process of formulating appropriate gender equality performance indicators and targets and developing corresponding strategies and activities.

As such PT will begin to prepare for the implementation of GRB by embarking on the following:

- The inclusion of gender priorities in the departmental APP;
- The collection of disaggregated data on gender impact achieved at a departmental level; and
- Lastly, capacity building of individuals within departments to be able to lead on gender priorities.

Gender responsive education is an important vehicle for this and which is why the Forum is planning much awareness raising in PT – on identifying gender barriers and ensuring that policies are in place to address them.

PT remains committed to the implementation of the Employment Equity Act, 1998 (Act 15 of 1998 as amended) and has developed and approved a five (5) year Employment Equity Plan 2019 - 2024, conducted a workforce profile analysis, as prescribed in section 19(1) of the Employment Equity Act to establish what the current demographic profile is in terms of race, gender and persons with disabilities for each occupational category and level as at 30 September 2018. The analysis brought forth a positive response of 97 per cent return rate and one (1) new disability disclosure.

PT links issues like gender equity, racial equity and employment equity, beyond compliance to capability and performance and ultimately productivity. To be a high performing and capable organisation PT draw on the full extent of society. PT will not wait for applicants to apply for positions to bring about transformation. The approach is to look at the opportunity provided by the new HR "Workforce Plan" and the Talent Management Strategy, one of the PT strategy levers, which provides a space to rethink the overall talent attraction and management approach.

The recruitment and selection processes of advertising, shortlisting and appointment do serve before the Employment Equity manager who monitors the movement towards the EE Plan targets. Even so, the filling of vacant posts with designated groups is not dependent on the recruitment and selection process alone. It starts with the External Bursary Programme that feeds

into the Internship process where bursars can work back their bursary obligation. PT will be proactive and integrated, taking short and long-term views, to leverage existing bursary and internship programmes, internal talent identification with focused mentoring, and approach to advertising posts and recruitment. In doing so PT moves beyond just setting targets.

There are qualifying requirements for bursary applications and selection criteria for bursaries. At the stage of adjudicating applications, preference is given to designated groups, including persons with disabilities. The Bursary Programmes serve to develop a pipeline of suitably qualified, competent and representative individuals to be employed by the department.

PT is also thinking creatively about how to leverage the culture journey to have direct discussions on diversity, anti-racism, anti-sexism and other social dynamics (such as religious affiliation). There have been discussions on transformation/diversity etc. and these will continue into the future.

The Department has made some improvements in terms of appointing African Females (AF) and has met the target (43 individual AF staff members). However, the appointment of African males and women in SMS remains a priority even though the Department has shown some improvement in reaching the target to date. Women, however, currently constitute only 40 per cent of SMS.

With regards to the Persons with Disabilities (PWD), the Provincial Treasury has incorporated the set national target of 2 per cent of the workforce. This equates to 7 individuals of the staff establishment of 331. The Department has reached 1.6 per cent PwD (6 staff members).

The Provincial Treasury is committed to ensure that the working environment of all employees, specifically PwD, are safe and to provide reasonable accommodation aimed at reducing or removing physical and communication barriers in the workplace by implementing the Policy on Reasonable Accommodation and Assistive Devices for Employees with Disabilities in the Public Sector. To support this further and to attract people with disabilities, the Department targeted this group when it advertised its bursary programme, inviting people with disabilities to apply.

Vacancy rate

As at 31 December 2021, the vacancy rate (calculated on the number of posts filled versus the number of posts on the approved establishment) was twenty per cent (20%) as depicted in Table 2.1 and 2.2 below. The continued constrained economic and fiscal situation necessitated a continuation of personnel expenditure ceilings making it unlikely to bring the overall vacancy rate below ten per cent (10%).

The tables below depict the employment and vacancies per programme and salary bands as at 31 December 2021

Table 2.1 Employment and vacancies by programme, 31 December 2021

| Programme | Number of posts on approved establishment | Number of posts filled | Vacancy rate | Number of employees additional to the establishment | Vacancy rate, including additional employees |
|--|---|------------------------|--------------|---|--|
| Administration | 67 | 54 | 19% | 7 | 9% |
| Sustainable Resource Management | 135 | 102 | 24% | 1 | 24% |
| Asset Management | 81 | 66 | 19% | 0 | 19% |
| Financial Governance | 55 | 48 | 9% | 0 | 9% |
| Total | 336 | 270 | 20% | 8 | 17% |

Table 2.2 Employment and vacancies by salary bands, 31 December 2021

| Salary bands | Number of posts on approved establishment | Number of posts filled | Vacancy rate | Number of employees additional to the establishment | Vacancy rate, including additional employees |
|-------------------|---|------------------------|--------------|---|--|
| SL 1 - 2 | 2 | 2 | 0% | 0 | 0% |
| SL 3 - 5 | 25 | 19 | 24% | 6 | 0% |
| SL 6 - 8 | 54 | 38 | 30% | 1 | 28% |
| SL 9 - 12 | 229 | 190 | 17% | 0 | 17% |
| SL 13 - 16 | 26 | 21 | 19% | 0 | 17% |
| Total | 336 | 270 | 20% | 8 | 17% |

Occupational Health and Safety (OHAS) remains a focus to safeguard employees by providing and maintaining, as far as reasonably practical, a working environment that is safe and without risk to the health of its employees.

This Department has responded to the risks posed by climate change to our economy, population, environments and infrastructure. With the recent water crisis in the Province, the Department took proactive measures to reduce water usage and will continue its water-saving efforts and awareness campaigns to staff.

A full OD process has been undertaken to review the adequacy and capacity required for Provincial Government SCM to perform its core mandated function and, in terms of the unit's current responsiveness to the recommended capacity, the current capacity only meets ± 23 per cent of the recommended structure for delivery of the unit's core mandate and is 100 per cent capacitated in terms of its current approved structure. Hence the current capacity is inadequate to meet the needs in respect of mandate and strategic priorities, thereby placing tremendous strain on the current staff complement. Additionally, PGSCM has the added responsibility to take over the supplier database and evidence bank in-house, as well as manage the provincial e-procurement system inclusive of

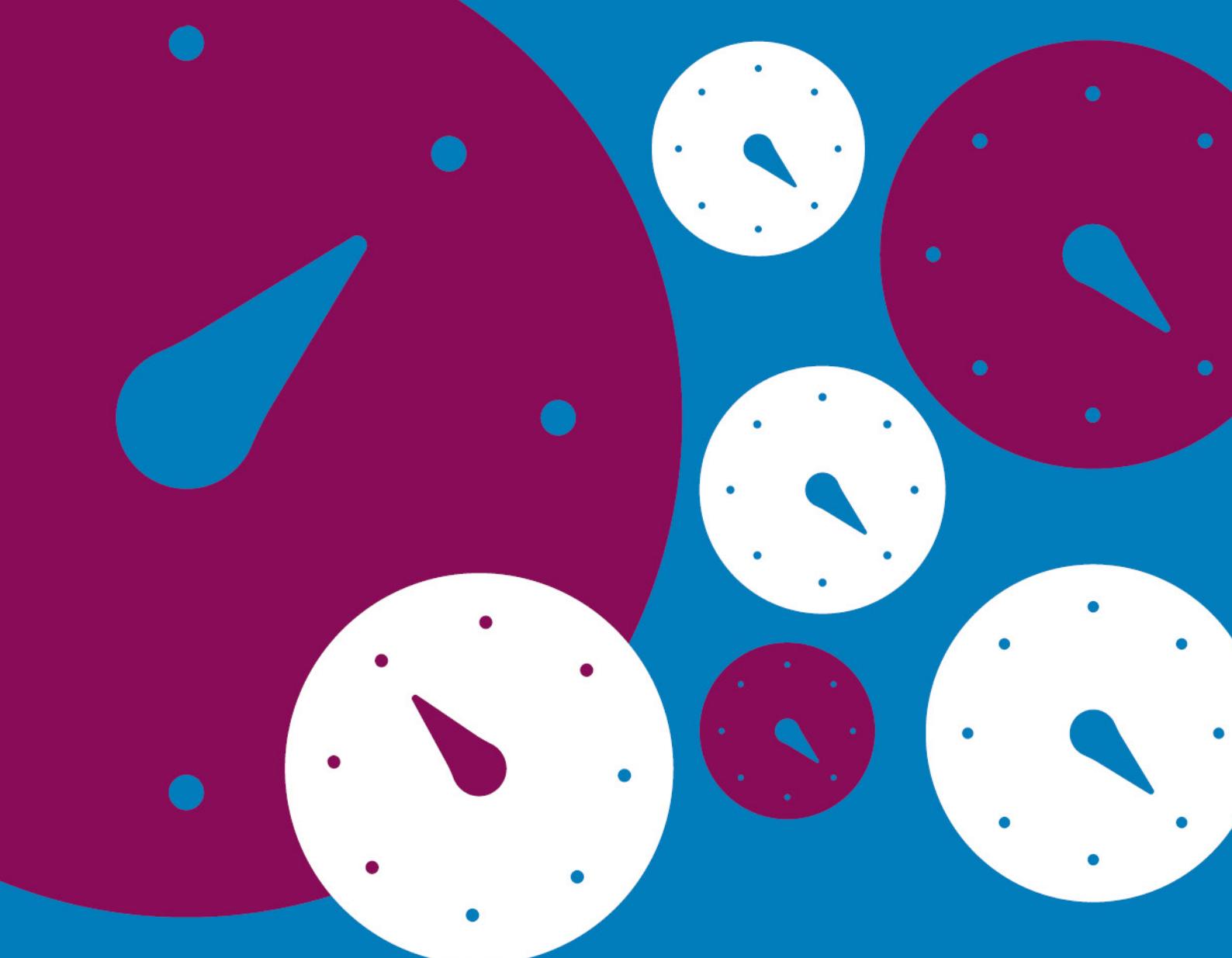
all technical requirements for SCM enforcement and enablement in the Province.

Departmental Evaluation System

The Provincial Treasury is progressing towards the third phase of developing a Departmental Evaluation System (DES) as a systematic approach to conducting and managing evaluations in the Department. The DES, comprised of the Departmental Evaluation Plan (DEP) and the Departmental Evaluation Committee (DEC), will oversee the development and implementation of the Departmental Evaluation Policy.

The purpose of the DES is to produce evaluations to:

- Improve policy or programme performance (evaluation for learning) – providing feedback to managers.
- Improve accountability regarding the spending of public money by assessing the difference it is making;
- Improve decision making by providing information on what is working and what is not working; and
- Increase knowledge about what works and what does not with regards to a public policy, plan, programme(a) or project.



MEASURING PERFORMANCE

PART C

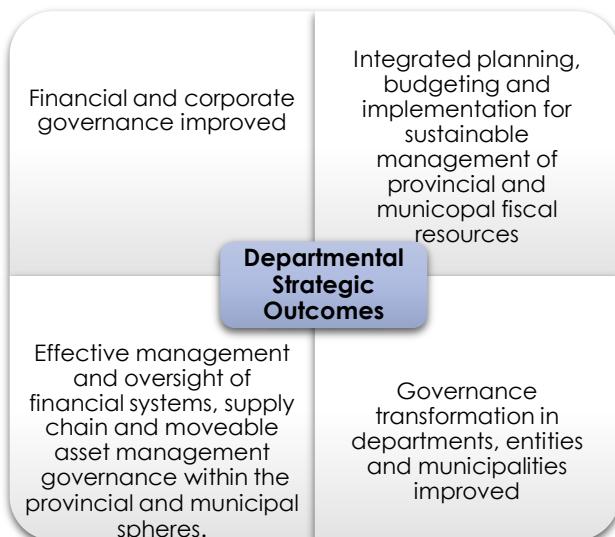
PART C: MEASURING OUR PERFORMANCE

1. Institutional Programme Performance Information

The vision of the Provincial Treasury is to be a responsive and inclusive treasury that enables positive change in the lives of citizens, which is supported by the following mission statement:

- Promotion of cohesion and citizen centricity.
- Building capacity in the public sector by being adaptive, innovative and supportive.
- Integrated management and partnerships that enable the delivery of quality services in a sustainable manner.

In order to give effect to this desired vision and mission the Department has identified four strategic outcomes in its 5-year Strategic Plan, which are depicted in the diagram below.



The Department has further identified (1) efficient infrastructure investment, (2) effective local governance, (3) strategic supply chain management and (4) integrated local governance, as the critical strategic priorities that it will undertake in giving effect to its transversal role of oversight, governance, ensuring allocative efficiencies, and facilitating integrated planning, budgeting and implementation.

Talent management or capacity building, knowledge and ideas management as well as information management are the enablers that

will help the department to deliver on the strategic imperatives indicated above.

In undertaking the above strategic imperatives the Department seeks to contribute to the broader government priorities inclusive of:

| Broader Strategic Imperatives | Intent | Contribution |
|---------------------------------|--|---|
| WCG Recovery Plan | Elevates some of the priorities in the PSP, in order to be responsive to the COVID-19 Pandemic and the weakening fiscal environment. | Creative a conducive environment for direct service delivery departments to give effect to the realisation of the recovery plan priorities. |
| Provincial Strategic Plan (PSP) | Defines the Vision Inspired Priorities of the Western Cape namely: (1) Safe and Cohesive Communities; (2) Growth and Jobs; (3) Empowering People; (4) Mobility and Spatial Transformation; and (5) Innovation and Culture. | Contributes to VIP 5 Innovation and Culture/New way of work |
| OneCape 2040 | Seeks to set a common direction to guide planning and action and to promote a common commitment and accountability to sustained long-term progress | Seeks to stimulate a transition towards a more inclusive and resilient economic future for the Western Cape region. |
| National Development Plan | Sets out a long-term vision for the country and provides the programme through which South Africa can advance radical economic transformation through development planning. | Outcome 12: An efficient, effective and development oriented public service and an empowered, fair and inclusive citizenship |
| MTSF | outlines the implementation priorities across South Africa's national development priorities for the sixth administration | Priority 1: Building a capable, ethical and developmental state |

In view of the situational context defined in Part B, and the departmental strategic outcomes/priorities discussed above the Department will work towards the delivery of the outputs defined in this section of the document.

1.1 Programme 1 – Administration

Programme description

Purpose: To give strategic direction and to provide quality financial and other support services to the Minister and the Head of Department.

Programme 1 - Administration is organised to carry out its work according to the following sub-programmes:

| Sub-Programme No. | Sub-Programme | Sub-Programme Purpose |
|-------------------|------------------------|---|
| 1.1 | Office of the Minister | To assist the member of the Provincial Cabinet with those functions as assigned by legislation and/or the Premier |
| 1.2 | Management Services | To provide strategic and operational management support services |
| 1.3 | Financial Management | To assist the Accounting Officer to drive financial management in the Department |

Outcomes, outputs, output indicators, annual and quarterly targets

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | Estimated performance | Medium-term Targets | | | | | |
|--|---|--|--|----------------------------|----------------------|-----------------------|---------------------|------------------|----|----|----|---------|
| | | | | 2018/19 | 2019/20 | | 2022/23 | Reporting period | Q1 | Q2 | Q3 | Q4 |
| SUB-PROGRAMME 1.2: Management Services | | | | | | | | | | | | |
| 1.2.1.1 | Financial and Corporate governance improved | Monitoring and evaluation system | Number of phases of a monitoring and evaluation system implemented | New Output Indicator | New Output Indicator | Phase 1 | Phase 2 | Phase 3 | - | - | - | Phase 3 |
| 1.2.1.2 | | Strategy Execution Office Report | Number of strategy execution office milestones reached | New Output Indicator | New Output Indicator | 4 | 4 | 3 | - | 2 | 1 | - |
| 1.2.1.3 | | Communication (plan) Implementation Report | Percentage of communication campaigns implemented | New Output Indicator | New Output Indicator | 80% | 75% | 75% | - | 1 | 1 | 4 |
| 1.2.1.4 | | Implementation of the Talent Management Strategy | Number of talent management strategy milestones reached | New Output Indicator | New Output Indicator | 4 | 4 | 4 | 1 | 1 | 1 | 4 |
| 1.2.1.5 | | | Number of bursaries awarded | New Output Indicator | New Output Indicator | 32 | 32 | 32 | - | 12 | 10 | 10 |

| No. | Outcome | Outputs | Output Indicators | Audited/Actual performance | | | Estimated performance | Medium-term Targets | | | | | | | |
|--|---|--|--|----------------------------|----------------------|---------|-----------------------|---------------------|-----------|------------------|----|----|----|----|----|
| | | | | 2018/19 | 2019/20 | 2020/21 | | 2021/22 | 2022/23 | Reporting period | Q1 | Q2 | Q3 | Q4 | |
| SUB-PROGRAMME 1.3: Financial Management | | | | | | | | | | | | | | | |
| 1.3.1.1 | Financial and Corporate governance improved | Monitoring of Expenditure against the Budget | Number of In-Year Monitoring (IYM) Reports | 12 | 12 | 12 | 12 | 12 | Quarterly | 3 | 3 | 3 | 3 | 12 | 12 |
| 1.3.1.2 | | Complete and proper records of financial affairs in accordance with prescribed norms and standards | Number of reports on compliance with minimum financial management performance indicators | New Output Indicator | New Output Indicator | 12 | 12 | 12 | Quarterly | 3 | 3 | 3 | 3 | 12 | 12 |
| 1.3.1.3 | | Compliance with Supply Chain Management norms and standards | Number of Supply Chain Management reports on compliance with norms and standards | New Output Indicator | New Output Indicator | 12 | 12 | 12 | Quarterly | 3 | 3 | 3 | 3 | 12 | 12 |
| 1.3.1.4 | | Maintained an accurate asset register | Number of stock-take and asset verification reports | New Output Indicator | New Output Indicator | 1 | 2 | 2 | Quarterly | - | 1 | - | 1 | 2 | 2 |
| 1.3.1.5 | | Identification of risks and key areas of concern regarding preparation of financial and non-financial reports and compliance with applicable legislation | Number of Status of Records Review reports | New Output Indicator | New Output Indicator | 4 | 4 | 4 | Quarterly | 1 | 1 | 1 | 1 | 4 | 4 |

Explanation of planned performance over the medium-term period

Strategy Execution

The Strategic Execution Office (SEO) will be located in Programme 1, under the Directorate: Strategic and Operational Management Support, and will be guided by a top manager reporting directly to the Head of Department. The SEO has a critical responsibility to facilitate the execution of the Department's transversal strategic priorities and levers. It is a coordination instrument, drawn from existing staff, and will enable the Department

to streamline decision making, leverage inter-unit cooperation, forecast resource availability accurately and allow real-time prioritisation to respond to changes in the environment.

Effective leadership at all levels and a collaborative, results-driven organisational culture are central inputs to effective strategy execution. The SEO will thus also play a key role in the coordination of the Department's "Culture Journey", with a phased approach to create a

value driven Department that links the leadership and culture with the Department's vision, strategy, outputs and activities.

Monitoring and Evaluation (M&E) System

The M&E system will track implementation and outputs systematically and measure the effectiveness of programmes. It will help to determine exactly when a programme is on track and when changes may be needed. Monitoring and evaluation are essential in helping managers to make informed decisions about programme operations and help with identifying the most valuable and efficient use of resources and will thus contribute to the improvement of departmental corporate processes.

Communication

Communication plays an important role in the culture of a healthy organisation. Effective communication is essential for a positive culture at the workplace. A sound, strategic communication and engagement plan, led from the top and guided by a strong communications team will greatly influence behaviors and drive successful culture change. The communication plan is guided by the five WCG VIPs and each campaign strives to inform stakeholders of the activities and services for a particular year. The information shared through the communication plan will ensure that more informed citizens will hold Government accountable.

The implementation of the Monitoring and Evaluation System together with culture change interventions and the communication plan are all aligned to the MTSF Priority 1: Building a capable, ethical and developmental state and contributes towards VIP 5: Innovation and Culture with a focus on citizen-centric culture, governance and transformation and talent and staff development.

Financial Management

Financial governance is key to producing compliant regulatory reports and disclosures. Financial governance includes compliance with financial prescripts.

The financial statements and compliance with legislation form the scope of an annual audit by the AGSA. The objective of an annual audit is to:

- Provide an opinion on the financial statements.
- Report findings on compliance with specific legislation in terms of selected subject matters.
- Report significant deficiencies in internal control.

The audit opinion and the number of material audit findings will therefore provide the Executive Authority and leadership an indication of the status of financial governance within Provincial Treasury.

The following outputs will assist the Department to compile, at the end of the financial year, financial statements and disclosures that are compliant with the reporting framework and will assist Provincial Treasury to maintain an unqualified audit opinion with no material findings:

- Monthly In-Year Monitoring (IYM) reports that monitor the actual expenditure against the budget. These reports enable the Department to manage its activities effectively, ensure that it is being operated in accordance with its budget and that it is following prescribed rules and regulations.
- Monthly reports on compliance with minimum financial management performance indicators. These reports ensure that the Department has complete and proper records of its financial affairs in accordance with prescribed norms and standards and provide management the assurance that financial norms and standards are complied with.
- Monthly reports on the compliance with Supply Chain Management norms and standards. These reports contain information on the procurement transactions for each form of procurement, compliance with the norms and standards prescribed for the various forms of procurement, any patterns observed that could be construed as irregular in the responses received from the issuance,

management, or handling of requests for quotations and bids via the Electronic Procurement System (EPS), any problems experienced with the invitations of quotations through EPS, information on payments outstanding after the prescribed 30-day period and any problems experienced with the implementation of the Accounting Officer System (AOS). The reports assist the Department to remain compliant with SCM norms and standards.

- Bi-annual asset stock take and verification ensures that the Department maintains an accurate asset register through identifying

and rectifying all discrepancies and reporting on all losses and/or surpluses.

- Quarterly Status of Records Review reports that identify risks and key areas of concern regarding preparation of financial and non-financial reports and compliance with applicable legislation. The report assists the Accounting Officer to maintain the status quo by communicating the risks and key areas of concern that may affect the preparation of its financial and non-financial reports, and compliance with applicable legislation.

1.2 Programme 2 – Sustainable Resource Management

Programme description

Purpose: To ensure the efficient and effective management of provincial and municipal financial resources.

The work of the Sustainable Resource Management Programme will be effected through the following sub-programmes:

| Sub- Programme No. | Sub-Programme | Sub-Programme Purpose |
|--------------------------|---|--|
| 2.1 | Programme Support | To provide management and administrative support to the programme. |
| 2.2 | Fiscal Policy | To research, analyse and advise on the policy, strategy and management of provincial and municipal fiscal resources. |
| 2.3.1 | Budget Management: Provincial Government Budget Office | To promote effective financial resource allocation, by providing socio-economic and policy research, analysis and advice that inform the preparation of the provincial budget, as well as the monitoring of budget implementation and performance. |
| 2.3.2 | Budget Management: Local Government Budget Office | To promote effective financial resource allocation and provide socio-economic policy research, analysis and advice that inform the preparation of municipal budgets and monitor budget implementation. |
| 2.4.1 | Public Finance: Provincial Government Finance | To compile a credible and sustainable main and adjustment budget, and to guide and monitor the efficient implementation thereof. |
| 2.4.2 | Public Finance: Local Government Finance (Groups 1 and 2) | To drive the implementation of the MFMA and assist and guide municipalities to prepare budgets and monitor the implementation thereof towards sustainable Local Government. |
| 2.4.3 | Public Finance: Infrastructure | To promote the delivery of new and maintenance of existing physical infrastructure. |
| 2.4.4 | Public Finance: Business Information and Data Management | To render a client interface, data collating, data and information management and records management service to Provincial Treasury. |

Outcomes, outputs, output indicators, annual and quarterly targets

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | Estimated performance | 2022/23 | Reporting period | Medium-term Targets | | | |
|---|---|---|---|----------------------------|----------------------|---------|-----------------------|---------|------------------|---------------------|----|----|----|
| | | | | 2018/19 | 2019/20 | 2020/21 | | | | Q1 | Q2 | Q3 | Q4 |
| SUB-PROGRAMME 2.2: Fiscal Policy | | | | | | | | | | | | | |
| 2.2.1.1 | Integrated planning, budgeting and implementation for sustainable management of provincial and municipal fiscal resources | Research reports on the Provincial and Local Government Fiscal System | Number of research reports on the Provincial and Local Government Fiscal System | 4 | 4 | 4 | 4 | 4 | Quarterly | - | 1 | 1 | 2 |
| 2.2.1.2 | | Revenue Reports | Number of Provincial Revenue Management Reports | 4 | 4 | 4 | 4 | 4 | Quarterly | 1 | 1 | 1 | 4 |
| 2.2.1.3 | | Local Government Cash Management Reports | Number of Local Government Cash Management Reports | 4 | 4 | 4 | 4 | 4 | Quarterly | 1 | 1 | 1 | 4 |
| 2.2.1.4 | | Provincial Government Cash Management Reports | Number of Provincial Government Cash Management Reports | 4 | 4 | 4 | 4 | 4 | Quarterly | 1 | 1 | 1 | 4 |
| 2.2.1.5 | | Reports on the performance of the WCGRB | Number of reports on the performance of the WCGRB | 4 | 4 | 4 | 4 | 4 | Quarterly | 1 | 1 | 1 | 4 |
| SUB-PROGRAMME 2.3.1 Budget Management: Provincial Government Budget Office | | | | | | | | | | | | | |
| 2.3.1.1 | Integrated planning, budgeting and implementation for sustainable management of provincial and municipal fiscal resources | Provincial budget policy assessment reports | Number of provincial budget policy assessment reports | 28 | 28 | 41 | 28 | 28 | Quarterly | - | - | 14 | 14 |
| 2.3.1.2 | | Provincial Budget and Economic Publications | Number of Provincial Budget and Economic Publications | New output indicator | New output indicator | 3 | 3 | 3 | Quarterly | - | 1 | 1 | 3 |

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | | Estimated performance | Medium-term Targets | | | | | | | | | | |
|--|---|---|---|-------------------------------------|-------------------------------------|-----------------------------------|-------------------------------------|-----------------------|---------------------|----------|------------------|------|------|------|------|------|------|------|----|
| | | | | 2018/19 | 2019/20 | 2020/21 | 2021/22 | | 2022/23 | | Reporting period | | Q1 | | Q2 | | Q3 | | Q4 |
| SUB-PROGRAMME 2.3.2 Budget Management: Local Government Budget Office | | | | | | | | | | | | | | | | | | | |
| 2.3.2.1 | Integrated planning, budgeting and implementation for sustainable management of provincial and municipal fiscal resources | Integrated Municipal budget policy assessment reports | Number of integrated municipal budget policy assessment reports | 30 | 30 | 30 | 30 | 30 | 30 | 30 | Annually | 30 | - | - | - | - | 30 | 30 | |
| 2.3.2.2 | | Quarterly Performance Reports received, assessed | Percentage of Quarterly Performance Reports received, assessed | 100%* | 100%** | 100%*** | 100% | 100% | 100% | 100% | Quarterly | 100% | 100% | 100% | 100% | 100% | 100% | 100% | |
| 2.3.2.3 | | Socio-economic intelligence publications | Development of the Municipal Economic Review and Outlook | New output indicator September 2018 | New output indicator September 2019 | New output indicator October 2020 | New output indicator September 2021 | September 2022 | 30 | Annually | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | |
| 2.3.2.4 | | | Number of Socio-Economic Profiles (SEP-LGs) developed | New output indicator | New output indicator | New output indicator | New output indicator | September 2022 | 30 | Annually | - | - | - | 30 | - | 30 | 30 | 30 | |

Output indicator 2.3.2.2: Percentage of Quarterly Performance Reports received, assessed

* Method of calculation 2018/19:

Numerator: Number of Quarterly Performance Reports assessed (120)

Denominator: Number of Quarterly Performance Reports received (120)

** Method of calculation 2019/20

Numerator: Number of quarterly performance reports assessed (118)

Denominator: Number of quarterly performance reports received (118)

*** Method of calculation 2020/21

Numerator: Number of quarterly performance reports assessed (118)

Denominator: Number of quarterly performance reports received (118)

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | | Estimated performance | Medium-term Targets | | | | | | | | | | |
|--|------------------------------------|--------------------------------------|--|----------------------------|---------|---------|---------|-----------------------|---------------------|-----------|------------------|---|----|----|----|----|----|----|----|
| | | | | 2018/19 | 2019/20 | 2020/21 | 2021/22 | | 2022/23 | | Reporting period | | Q1 | | Q2 | | Q3 | | Q4 |
| SUB-PROGRAMME 2.4.1 Public Finance: Provincial Government Finance | | | | | | | | | | | | | | | | | | | |
| 2.4.1.1 | Integrated planning, budgeting and | Provincial Budget assessment reports | Number of provincial budget assessment reports | 28 | 28 | 28 | 28 | 28 | 28 | Quarterly | - | - | - | 14 | 14 | 28 | 28 | 28 | |

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | Estimated performance | Medium-term Targets | | | | | |
|---------|---|---|---|----------------------------|----------------------|---------|-----------------------|---------------------|---------|------------------|----|----|---|
| | | | | 2018/19 | 2019/20 | 2020/21 | | 2021/22 | 2022/23 | Reporting period | Q1 | Q2 | |
| 2.4.1.2 | Expenditure reviews, Quarterly reports on the implementation of the budget and Provincial Budget publications | Expenditure reviews | Number of expenditure reviews | 2 | 2 | 2 | 1 | 3 | - | Annually | - | - | 3 |
| 2.4.1.3 | | Quarterly reports on the implementation of the budget | Number of quarterly reports on the implementation of the budget | 4 | 4 | 4 | 4 | 4 | 1 | Quarterly | 1 | 1 | 1 |
| 2.4.1.4 | | Provincial Budget publications | Number of Provincial Budget publications | New Output Indicator | New Output Indicator | 4 | 2 | 2 | - | Quarterly | 1 | 1 | 1 |

SUB-PROGRAMME 2.4.2 Public Finance: Local Government Finance (Groups 1 and 2)

| | | | | | | | | | | | | |
|---------|---|--|--|--------------------------|--------------------------|--------------------------|--------------------------|------|------|------|------|------|
| 2.4.2.1 | Integrated planning, budgeting and implementation for sustainable management of provincial and municipal fiscal resources | IYM assessment on the sustainable implementation of the municipal budget | Percentage of monthly IYM assessment reports on the implementation of the municipal budget for municipalities that submit as per s71 of the MFMA | Revised Output Indicator | Revised Output Indicator | Revised Output Indicator | Revised Output Indicator | 100% | 100% | 100% | 100% | 100% |
| 2.4.2.2 | | Number of monthly consolidated IYM assessment reports | New Output Indicator | New Output Indicator | New Output Indicator | New Output Indicator | 12 | 12 | 3 | 3 | 3 | 3 |
| 2.4.2.3 | | Number of quarterly publications on the state of municipal budgets | New Output Indicator | New Output Indicator | New Output Indicator | New Output Indicator | 4 | 4 | 1 | 1 | 1 | 1 |

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | | Estimated performance | Medium-term Targets | | | | | | | |
|---------|---|---|---|----------------------------|----------------------|----------------------|----------------------|-----------------------|---------------------|------------------|----|----|----|----|---------|---------|
| | | | | 2018/19 | 2019/20 | 2020/21 | 2021/22 | | 2022/23 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2023/24 | 2024/25 |
| 2.4.2.4 | Integrated planning, budgeting and implementation for sustainable management of provincial and municipal fiscal resources | Assessment of Municipal budgets and adjustment budgets for sustainability and credibility | Number of reports on budget sustainability and credibility inputted to municipal budget assessment reports | 30 | 30 | 30 | 30 | 60 | 30 | Quarterly | - | - | 30 | 60 | 60 | |
| 2.4.2.5 | | Reports on MFMA implementation | Number of reports on MFMA implementation | 4 | 4 | 4 | 4 | 4 | 1 | Quarterly | 1 | 1 | 1 | 1 | 4 | 4 |
| 2.4.2.6 | | Forums to strengthen intergovernmental cooperation and information sharing | Number of quarterly CFO Forums | New Output Indicator | New Output Indicator | New Output Indicator | 4 | 4 | 1 | Quarterly | 1 | 1 | 1 | 1 | 4 | 4 |
| 2.4.2.7 | | Responding to financial problems in municipalities | Percentage of municipalities in financial crisis that are responded to appropriately in terms of requirements in the MFMA | New Output Indicator | New Output Indicator | New Output Indicator | New Output Indicator | 100% | 100% | Quarterly | - | 16 | - | 16 | 32 | 32 |

SUB-PROGRAMME 2.4.3 Public Finance: Infrastructure

| | | | | | | | | | | | | | | | | |
|---------|---|--|--|--------------------------|--------------------------|----|----|----|------|-----------|---|----|---|----|----|----|
| 2.4.3.1 | Integrated planning, budgeting and implementation for sustainable management of provincial and municipal fiscal resources | Immovable asset management plans assessed | Number of Immovable asset management plans assessed | Revised Output Indicator | Revised Output Indicator | 32 | 32 | 32 | 100% | Quarterly | - | 16 | - | 16 | 32 | 32 |
| 2.4.3.2 | | Quarterly reports on the implementation of infrastructure budgets to Cabinet | Number of quarterly reports on the implementation of infrastructure budgets to Cabinet | 4 | 4 | 3 | 4 | 4 | 100% | Quarterly | 1 | 1 | 1 | 1 | 4 | 4 |
| 2.4.3.3 | | Provincial Budget publications | Number of provincial budget publications | New Output Indicator | New Output Indicator | 2 | 2 | 2 | 100% | Quarterly | - | - | 1 | 1 | 2 | 2 |

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | Estimated performance | Medium-term Targets | | | | | | | | |
|---------|---|---|---|----------------------------|----------------------|----------------------|-----------------------|----------------------|---------|------------------|----|----|----|----|---------|---------|
| | | | | 2018/19 | 2019/20 | 2020/21 | | 2021/22 | 2022/23 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2023/24 | 2024/25 |
| 2.4.3.4 | Integrated planning, budgeting and implementation for sustainable management of provincial and municipal fiscal resources | Project Preparation Facility Guideline | Project Preparation Facility Guideline document issued | New Output Indicator | New Output Indicator | New Output Indicator | New Output Indicator | New Output Indicator | 1 | Annually | - | 1 | - | - | 0 | 0 |
| 2.4.3.5 | | Reports on the Implementation of the infrastructure delivery management system (IDMS) | Number of assessments on the Service Delivery Agreement(s) (SDA)/ IDMS Protocol Agreement | New Output Indicator | New Output Indicator | New Output Indicator | New Output Indicator | New Output Indicator | 1 | Quarterly | 1 | - | - | 1 | 1 | 1 |

SUB-PROGRAMME 2.4.4 Public Finance: Business Information and Data Management

| | | | | | | | | | | | | | | | | |
|---------|---|------------------------------|--|---|---|---|---|---|---|-----------|---|---|---|---|---|---|
| 2.4.4.1 | Integrated planning, budgeting and implementation for sustainable management of provincial and municipal fiscal resources | Datasets managed | Number of datasets managed | 4 | 4 | 4 | 4 | 4 | 4 | Quarterly | 4 | 4 | 4 | 4 | 4 | 4 |
| 2.4.4.2 | | Budget process plans managed | Number of budget process plans managed | 3 | 3 | 3 | 3 | 3 | 1 | Quarterly | 1 | - | 1 | 1 | 3 | 3 |

Output indicator 2.4.2.1: Percentage of monthly IYM assessment reports on the implementation of the municipal budget for municipalities that submit as per s71 of the MFMA (*2018/19 - 372 ** 2019/20 – 372 * 2020/21 – 369 ****2021/22)**

Explanation of planned performance over the medium-term period

The Sustainable Resource Management Programme's key focus gives effect to section 18 of the Public Finance Management Act (PFMA) and section 5 of the Municipal Finance Management Act (MFMA) through providing Fiscal and Economic services in the following key areas:

- Exercise control over the implementation of the provincial budget and development of fiscal policies in line with national economic policies;
- Preparing the provincial budget and providing assistance to municipalities in preparation of their budgets;

- Monitoring of the preparation of municipal budgets, outcomes of budgets, and the submission of required reports;
- Promoting and enforcing transparency and effective management in respect of revenue, expenditure, assets, and liabilities; and
- Providing assistance and support particularly to vulnerable municipalities to give effect to the sustainable Local Government agenda and ensure appropriate steps are taken if a municipality breaches the MFMA. Within this context, ensuring there is transversal alignment between the spheres of the state is important. Integrated service delivery relies on a capable, ethical, and result-oriented state.

The Western Cape Government, through VIP 5, aims to integrate planning while coordinating policy, legislation, and budgets. The ultimate objective is to improve dignity and well-being and reduce poverty and inequality.

As part of this, the Provincial Treasury prepares the provincial budget, assists municipalities in the preparation of their budgets and monitors budget implementation. In the context of ongoing fiscal constraints, improvements in the sustainability and credibility of provincial and municipal budgets and the monitoring of their implementation are critical to enhancing the efficiency and effectiveness of provincial departments and municipalities in delivering services.

In order to accelerate implementation and improve service delivery, the Provincial Treasury is progressively improving strategy development, planning, and budgeting. This is being achieved through budget process reforms ensuring strategic foresight through the fiscal futures project and strengthening of coordination across spheres of government.

The focus for 2022/23- 2024/25 MTEF will be to drive integrated planning and budgeting, through the province's Joint District and Metro Approach (JDMA) and VIP 5. VIP 5: Innovation and Culture, Focus Area: Integrated Service Delivery.

The Provincial Government team will focus on strengthening the fiscal policy approach to give effect to the Western Cape Fiscal Strategy and Budget Policy. This includes fiscal consolidation, fiscal discipline, and sustainability, in response to the need for resilient growth and taking a citizen-centric approach through integrated policy, planning, budgeting and implementation. The Local Government team will focus on improving information sharing and alignment across spheres of Government to enable positive change in the lives of citizens. Key initiatives that will give effect of this objective includes continued municipal support to promote sustainable Local Government, with a focus on moving from compliance to performance, economic impact, integrated public financial management, and service delivery improvement plans that create financial sustainability. Strengthening partnerships

with key stakeholders is embedded in the strategic and operational approach of Programme 2 – Sustainable Resource Management which includes, among other, provincial departments, all thirty (30) municipalities, National Treasury, South African Local Government Association, the Financial and Fiscal Commission, universities and research institutes, and international partners in the Public Finance arena.

Public Policy Services

The Fiscal Policy Directorate is responsible for the overall fiscal framework in the Province and undertakes research, revenue analysis, manages the provincial cash, banking and investment function, and reviews and provides support on Local Government cash management. The unit conducts research and analysis on Provincial and Local Government fiscal policy matters that impact on the fiscal framework of the Province. Fiscal Policy research should inform the development of a sustainable Provincial and Local Government Fiscal Framework and the Provincial Fiscal Strategy focuses on the national transfer system (Equitable Share and Conditional Grants), the Local Government fiscal system and domestic resource mobilisation initiatives with regard to existing and new own revenue sources. The unit is also responsible for the management of the Provincial Revenue Fund and for providing cash flow requirements of the Province. The unit provides support initiatives, advice and guidance to departments and municipalities on revenue related and cash management matters, through the analysis and reporting on in-year cash flow and revenue performance. This unit is also responsible for departmental oversight of the Western Cape Gambling and Racing Board (WCGRB). Lastly, the directorate is responsible for the management of crafting the legislative amendments affecting the gambling sector.

The Provincial Government Budget Office engages on economic policy and budget-related research, which informs the formulation of the provincial budget policy to ultimately recommend budget allocations in line with the strategic priorities outlined in the Western Cape Recovery Plan, the 2019 – 2024 PSP and other applicable policies. The PERO provides the

economic and socioeconomic intelligence that inform the planning and budgeting process in the WCG. The Western Cape Medium Term Budget Policy Statement (WC MTBPS), which is tabled together with the Adjusted Estimates of Provincial Expenditure in the provincial legislature, provides the economic, fiscal and policy context within which the provincial budget is formulated.

In addition, the WC MTBPS communicates the budget policy framework and budget priorities that support the delivery of the policies, programmes and projects of the WCG. A high-level overview of the main components of the 2022 provincial budget will be reflected in the Overview of Provincial Revenue and Expenditure and will include the Fiscal Strategy and Budget Policy Priorities of this government. The directorate will continue to focus on the effectiveness of programmes and projects in order to assess allocative efficiency, responsiveness and the effectiveness of the budget in terms of the policy and delivery context. Expenditure and policy reviews will be undertaken in partnership with relevant Provincial Treasury components, to provide insight into the budget allocation process and the evidence-based analysis to improve the cost effectiveness of public spending.

The Local Government Budget Office provides research, advice and analysis on the regional and local economy and provides economic intelligence that informs improved municipal planning and budgeting. The research and analysis culminate in the annual publication of the Municipal Economic Review and Outlook (MERO) and release of Socio-Economic Profiles (SEPs). The unit assesses the annual budgets of municipalities and provide recommendations to improve the responsiveness of budgets to address socio-economic and policy objectives. The unit also supports the municipal budget process by coordinating the Strategic Integrated Municipal Engagements (SIME). In addition, the unit monitors the implementation of municipal budgets through the Service Delivery and Budget Implementation Plans (SDBIP) of municipalities.

For 2022/23, the LGBO will specifically focus on interventions that could strengthen the extent to which socio-economic intelligence is internalised

by municipal stakeholders to ultimately ensure improved strategic planning and budgeting. Key activities will include reviewing the tabling date of the MERO for outer years; engaging with private sector role-players as part of the MERO dissemination; introducing a dedicated APP target for the release of the socio-economic profiles and by offering more bespoke Pre-determined Objective (PDO) training and capacity building sessions. LGBO will also attempt to improve the alignment between the provincial and municipal planning and budgeting processes.

Provincial Government Public Finance

Provincial Government Public Finance assesses provincial budgets to improve the credibility and sustainability of the budget and monitors the implementation of budgets to enhance accountability, efficiency and data integrity. Fiscal consolidation is a central part of the Western Cape Fiscal Strategy and therefore the focus is on expenditure control within budget limits and stringent management of personnel budgets. People management is of critical importance in the achievement of the strategic goals of the WCG, and close oversight of compensation spending is thus critical. The aim is to ensure structural appropriateness to enable and unlock maximum organisational effectiveness, in order to build an enabling culture that leads to citizen responsiveness that translates into continuous service delivery improvement and public value. To this end, the unit works closely with the Department of the Premier. An expanded approach to expenditure reviews and zero-based budgeting is being developed in partnership with the Provincial Government Budget Office. Other focus areas include improving on the efficiency of expenditure management in departments through an integrated approach with the Provincial Treasury SCM unit.

Reporting Reforms

The WCG's capacity to select, plan, appraise, and monitor infrastructure delivery will continue to be strengthened over the 2022/23 - 2025/26 MTEF period with a specific focus on maintenance and exploring innovative and alternative funding options for infrastructure project preparation and

delivery. The strengthening and institutionalisation of the infrastructure governance delivery management system will enable integration and promote seamless delivery through a holistic approach of facilitating infrastructure delivery in the management of all aspects of the life cycle of immovable assets.

The focus will be to align the infrastructure regulatory frame of the PGWC to the Framework for Infrastructure Delivery and Procurement Management (FIDPM). The intention is also to build the required infrastructure capacity of Provincial Treasury as per the DPSA Circular 45 of 2020 dated 8 December 2020 to enable Provincial Treasury to fulfil its infrastructure mandate, among others, to establish a credible infrastructure investment pipeline and to explore alternative funding/financing options.

Business Information and Data Management (BIDM) renders a client interface, data collation, data and information management and records management service to the Provincial Treasury and the three spheres of Government. The unit will continue to focus on the management of the centralised repository, thus providing a means for Provincial Treasury employees to enable proper decision making, safeguard information and facilitate the retention of information. The component is furthermore responsible for the facilitation and coordination of departmental and municipal MTEC processes and the related document flow as well as the technical refinement of Treasury publications and working papers.

Local Government Public Finance

Local Government Public Finance facilitates and coordinates the implementation of the MFMA in Provincial Treasury and across municipalities in the Western Cape. This directly supports the Provincial Treasury strategic priority for effective local government. This work is also aligned to the game changers for local government endorsed by the Budget Council. Implementation of the MFMA will be driven through Intergovernmental Relations (IGR) coordination between municipalities, provincial and national departments, as well as other related stakeholders. Key responsibilities include monitoring, support and intervention in respect of MFMA implementation, budget implementation and revenue and expenditure management.

In support of strengthening municipalities' financial management and budgeting practices, the unit will analyse and report on the in-year revenue and expenditure management of municipalities. The focus areas in line with the Game Changers will facilitate integrated revenue management and funded budgets, including providing advice and support particularly to vulnerable municipalities to give effect to the sustainable Local Government agenda. Where municipalities are at risk of financial distress, additional guidance and support will be provided, and where necessary Provincial Government will assess whether further intervention would be necessary. The Provincial Treasury supports the development and monitors the implementation of financial recovery plans for municipalities under intervention.

1.3 Programme 3 – Asset Management

Programme description

Purpose: To provide policy direction and to facilitate and enforce the management of provincial financial systems, supply chain and movable asset management within the provincial and municipal spheres.

The asset management programme is organised to carry out its work according to the following sub-programmes:

| Sub-Programme No. | Sub-Programme | Sub-Programme Purpose |
|-------------------|--|--|
| 3.1 | Programme Support | To provide management and administrative support to the programme. |
| 3.2 | Supply Chain Management | To provide policy direction and facilitating the management of supply chain and asset management practices. |
| 3.3 | Supporting and Interlinked Financial Systems | To provide for the implementation, management and oversight of provincially operated financial systems and transition to the IFMS. |

Outcomes, outputs, output indicators, annual and quarterly targets

| No. | Outcome | Outputs | Output indicators | Audited/Actual Performance | | Estimated performance | Medium-term Targets | | | | | | | |
|--|--|---|--|----------------------------|----------------------|-----------------------|---------------------|------------------|----------|----|----|----|---------|---------|
| | | | | 2018/19 | 2019/20 | | 2022/23 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2023/24 | 2024/25 |
| SUB-PROGRAMME 3.2: Supply Chain Management- Provincial and Local Government | | | | | | | | | | | | | | |
| 3.2.1.1 | Effective management and oversight of financial systems, supply chain and moveable asset management governance within the provincial and municipal spheres | Municipal Districts assisted with standardised SCM and Asset Management Business practices to continuously improve SCM maturity | Number of municipal districts assisted | New Output Indicator | New Output Indicator | 5 | 5 | 5 | - | 2 | 2 | 1 | 5 | 5 |
| 3.2.1.2 | | Municipal System Insight reports | Number of Districts assisted with Systems Insight Reporting | New Output Indicator | New Output Indicator | 5 | 3 | 3 | - | 1 | 1 | 1 | 4 | 5 |
| 3.2.1.3 | | Annually defined support Programmes for departments and municipal districts | Number of support Programmes implemented for departments and municipal districts | New Output Indicator | New Output Indicator | 2 | 2 | 2 | Annually | - | - | - | 2 | 2 |

| No. | Outcome | Outputs | Output indicators | Audited/Actual Performance | | | Estimated performance | Medium-term Targets | | | | | | | | |
|---------|--|---|---|----------------------------|--------------------------|--------------------------|-----------------------|---------------------|-----------|------------------|----|----|----|----|---------|---------|
| | | | | 2018/19 | 2019/20 | 2020/21 | | 2021/22 | 2022/23 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2023/24 | 2024/25 |
| 3.2.1.4 | Effective management and oversight of financial systems, supply chain and moveable asset management governance within the provincial and municipal spheres | Annually defined support programme for suppliers | Number of support Programmes implemented to develop and enable suppliers | New Output Indicator | New Output Indicator | 1 | 1 | 1 | 1 | - | - | - | - | 1 | 1 | 1 |
| 3.2.1.5 | | Operational client support function | Number of reports reflecting client support performance | New Output Indicator | New Output Indicator | New Output Indicator | 3 | 3 | 3 | - | 1 | 1 | 1 | 4 | 4 | 4 |
| 3.2.1.6 | | Publication of Procurement Disclosure Reports on all Covid-19 Expenditure | Number of Procurement Disclosure Reports | New Output Indicator | New Output Indicator | New Output Indicator | 5 | 2 | 2 | 2 | 1 | 1 | 1 | 5 | 5 | 5 |
| 3.2.1.7 | | Focused strategic sourcing initiatives for value for money purchasing in the province | Number of strategic sourcing interventions | Revised Output Indicator | Revised Output Indicator | Revised Output Indicator | 2 | 2 | 2 | 2 | - | - | - | 2 | 2 | 2 |
| 3.2.1.8 | | Provincial SCM System insight reports | Number of SCM System insight reports produced, providing procurement performance information to departments | New Output Indicator | New Output Indicator | 53 | 53 | 53 | 13 | 13 | 13 | 13 | 14 | 53 | 53 | 53 |
| 3.2.1.9 | | Municipal Procurement plans assessed | Number of procurement plans and supporting strategic procurement initiatives assessed for municipalities | New Output Indicator | 10 | 10 | 10 | 10 | 10 | 10 | - | 3 | 4 | 3 | 10 | 10 |
| | | | | Quarterly | Annually | Quarterly | Quarterly | Annually | Quarterly | Quarterly | 13 | 13 | 13 | 14 | 53 | 53 |
| | | | | | | | | | | | - | 3 | 4 | 3 | 10 | 10 |
| | | | | | | | | | | | 1 | 1 | 1 | 1 | | |

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | Estimated performance | Medium-term Targets | | | | | | | |
|--|---|--|---|----------------------------|--------------------------|--------------------------|---------------------|------------------|----|----|----|----|---------|---------|
| | | | | 2018/19 | 2019/20 | | 2022/23 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2023/24 | 2024/25 |
| SUB-PROGRAMME 3.3 Supporting and Interlinked Financial Services | | | | | | | | | | | | | | |
| 3.3.1.1 | Effective management and oversight of financial systems, supply chain and moveable asset management governance within the provincial and municipal spheres. | Provincial Financial Systems supported and maintained | Number of votes assisted with system support | Revised Output Indicator | New Output Indicator | Revised Output Indicator | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 |
| 3.3.1.2 | | Capacitated and trained system users | Number of votes assisted with end user training | New Output Indicator | New Output Indicator | New Output Indicator | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 |
| 3.3.1.3 | | Evergreen Legacy Systems implemented | Number of system modules implemented | New Output Indicator | New Output Indicator | New Output Indicator | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 13 |
| 3.3.1.4 | | Consolidated reporting provided from financial systems | Number of votes assisted with financial reporting | Revised Output Indicator | Revised Output Indicator | Revised Output Indicator | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 |

Explanation of planned performance over the medium-term period

Provincial and Local Government Supply Chain Management

Supply Chain Management (SCM) is the foundation that enables Government to implement policy.

The primary function of public procurement is procuring goods and providing services and infrastructure on the best possible terms to fulfil government's mandate. It also has a secondary function to promote broader social, economic and environmental outcomes.

Public procurement is therefore an important lever to improve the impact of public expenditure. Purchasing and procurement by the Province must enable progress on provincial priorities of Jobs, Safety and Wellbeing, which includes the preservation and creation of private sector jobs. In support of Vision-Inspired Priority 5, the WCG's Supply Chain Management (SCM) reform strategy has played a critical role in sustaining financial capability maturity and strengthening compliance with governance requirements in the Province.

This is in line with government's overall strategy to continuously improve value for money, enhance competition between suppliers, and provide businesses with a convenient and effective medium to do business with the WCG.

Key priorities for the WCG are thus to: maintain a resilient SCM governance platform focused on continuous service delivery improvement; leveraging data for analysis and transparency; and enhancing the ease of doing business with WCG procurement by reducing red tape and improving access to procurement opportunities.

In order to maintain a resilient governance platform with a primary focus on continuous service delivery, it is critical to ensure that highly regulated and inefficient policy environments do not stifle government procurement. These include: ensuring that goods and services are purchased under the constitutional mandate of Section 217(1), in a fair equitable, transparent, competitive and cost-effective manner, with due regard to the subsidiary objectives in Section 217(2) that allow for categories of

preference in the allocation of contracts; Having a clear focus and involvement in national procurement policy development and prescripts issued to ensure that they are rational, implementable and economically viable; and leveraging technology to build a robust, re-imagined and responsive post-pandemic supply chain, that is cost effective, efficient, equitable and transparent.

The Provincial Treasury has commenced with its phased-in rollout of its in-house developed e-Procurement Solution (ePS), which is a major asset that will be expanded further over the medium term to drive procurement efficiencies and embed good governance. An automated procurement planning toolkit has also been implemented, which enables departments to efficiently plan their procurement programmes and generate efficiencies in delivery and reporting.

Supporting and building procurement capacity and capability across departments focused through ongoing programmes of support for provincial departments, public entities, municipalities and suppliers that are geared at addressing gaps, introducing improvements and maintaining a sustainable platform of institutional memory for our clients. This focusses on making sustainable procurement choices that account for the full value of a service or product over its whole lifecycle, including the costing of social and environmental risks and opportunities. Initiatives that were driven through this approach include specific commodity sourcing strategies, such as the provincial security strategy and provincial framework contract.

The analysis of data extracted from systems and the use of business intelligence tools provide performance information to provincial departments to support SCM governance and improve management decision making. The monthly Procurement Disclosure Report has been progressively expanded on COVID-19 procurement information across provincial departments and public entities. The WCG will incrementally increase transparency in procurement to disclose further procurement information as we build on the datasets and

information-processing capabilities utilised to produce this information to the public with the intent to afford greater transparency and value for money in provincial procurement. Procurement Disclosure Reporting will expand its capability in addition to the quarterly performance indicators to:

- Implement a web enabled dashboarding system for COVID -19 expenditure that will be updated on a monthly basis.
- Publish provincial departmental procurement plans approved by departments for the financial year in Quarter 1.
- Disclose completed procurement against procurement plans in terms of progress made from Quarter 2 onwards.
- Disclose in-year changes/amendments to procurement plans so suppliers are always up-to date on business opportunities available.
- Disclose supplier names, B-BBEE credentials, SMME status and award values on procurement awards made from Quarter 3 onwards.
- Incrementally introduce and expand disclosure of specific additional (non-COVID-19) commodity procurement and expenditure information linked to strategic sourcing analyses.

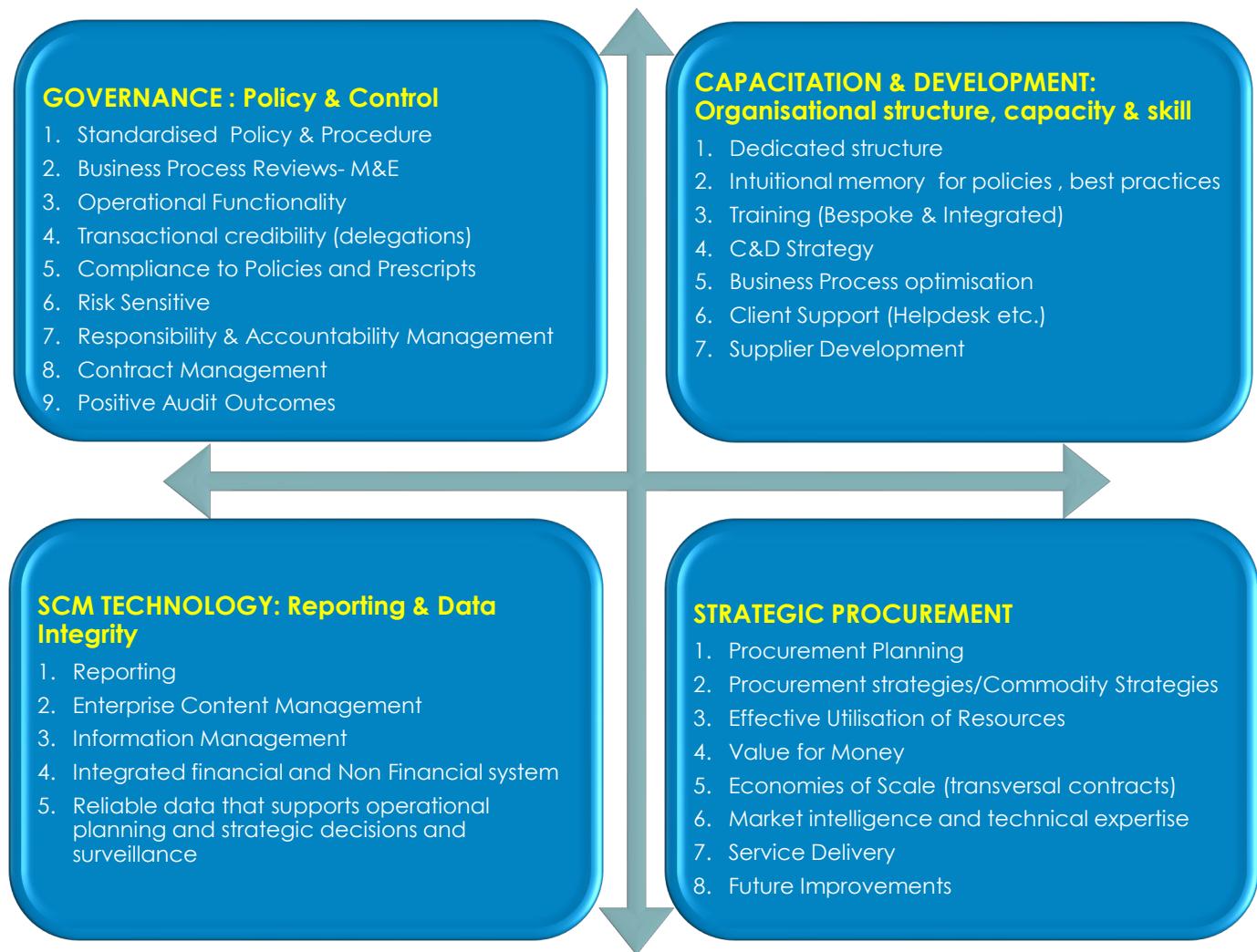
Value for money through procurement will be a key focus in determining how the province utilises resources through procurement, effectively, economically and without waste, with due regard for the total costs and benefits and the contribution to the outcomes that each procuring entity is wanting to achieve. This will also be aimed at striking a balance between economy, effectiveness and efficiency as a way of thinking in using resources optimally.

Enhancing the ease of doing business includes a range of initiatives focused on red tape reduction and improving access to procurement opportunities and support for suppliers. This promotes small business, enables job creation and encourages continuous learning and development within supply chains through the use of technology as an enabler via the Western Cape e-Procurement System and Supplier Evidence Bank and redress through the Western Cape Procurement Client Centre.

Service delivery improvement through continuous and dynamic Programmes of support for provincial departments and their entities, municipalities and suppliers that is focused on addressing gaps and continuous improvement and maintaining a sustainable platform for institutional memory for our clients to ensure replicable governance processes and continuous growth and improvement. These include initiative like SCM fora LED-SCM Indabas; SCM Fora and Supplier Development Summits; SCM and Internal control enablement; Programmes of Support inclusive of training, Collaborative capacitation and development programmes with key stakeholders that aims to establish uniformity of practice through various governance models, tools, SOPS videos, FAQs and helpdesk support for departments, public entities, municipalities and suppliers.

Further Local Government initiatives include e-Procurement and Supplier Evidence Bank enablement; procurement planning toolkits; strengthening procurement planning and undertaking research on strategic sourcing opportunities within municipalities; and a key focus on asset management capacitation and development.

These areas of planned performance over the MTEF is underpinned by the WCG supply chain management strategy that has underpinned all procurement initiatives over the last 15 years and is depicted diagrammatically hereunder:



The Strategy is the result of a process that identified weaknesses and implemented improvements within the Province's SCM. It is a strategy supported by Provincial Treasury Instructions issued in terms of section 18 of the PFMA, the Blueprint Accounting Officer's System for SCM (AOS) and Provincial Treasury Instructions which guide officials on what to do - the AOS tells them how to do it and provides them with the tools to achieve it.

A similarly nuanced strategy for SCM in municipalities is also being deployed. Key lessons and learnings will be replicated and customised for municipal requirements considering capabilities, capacity and maturity of the municipal sphere. The following initiatives is envisaged.

Implementation of Integrated Financial Systems for WCG Departments

The WCG currently operates several transversal systems administering its corporate services i.e. Supply Chain Management, Human Resource Management, Financial Management, Payroll and Business Intelligence. However, many of these systems are based on aging technologies. Furthermore, these systems are not fully integrated and there are duplicated functionalities across systems.

Given the challenges experienced above, National Cabinet approved the development of the Integrated Financial Management System (IFMS) on 14 September 2005.

The National Treasury has purchased software licenses for the IFMS programme from Oracle Corporation South Africa (Pty) Ltd. This acquisition brings Government closer to fully implementing a 2005 Cabinet decision to replace the legacy systems (i.e. LOGIS, BAS, PERSAL) used to manage supply chain, human resource and finance functions with a modern integrated system that will improve service delivery.

It has been asserted by National Treasury that the project may be implemented during the 2021 financial year to the lead sites, however, the timelines are constantly moved which creates a level of uncertainty.

The WCG has been chosen as a lead site for the eventual implementation of the IFMS. It is the intention of the WCG to participate in the implementation of the IFMS in order for it to capitalise on the latest technological advancements and improve its agility in providing efficient corporate services for its thirteen (13) government departments.

Supporting, Modernisation and Maintenance of the Provincial Financial Systems as part of the Evergreen Legacy Systems strategy

Recurring delays in implementing the IFMS have severely hampered the ability of the WCG Provincial Treasury to deliver effective, agile and nimble business systems to accommodate the corporate services for the thirteen (13) government departments that exist within the Western Cape.

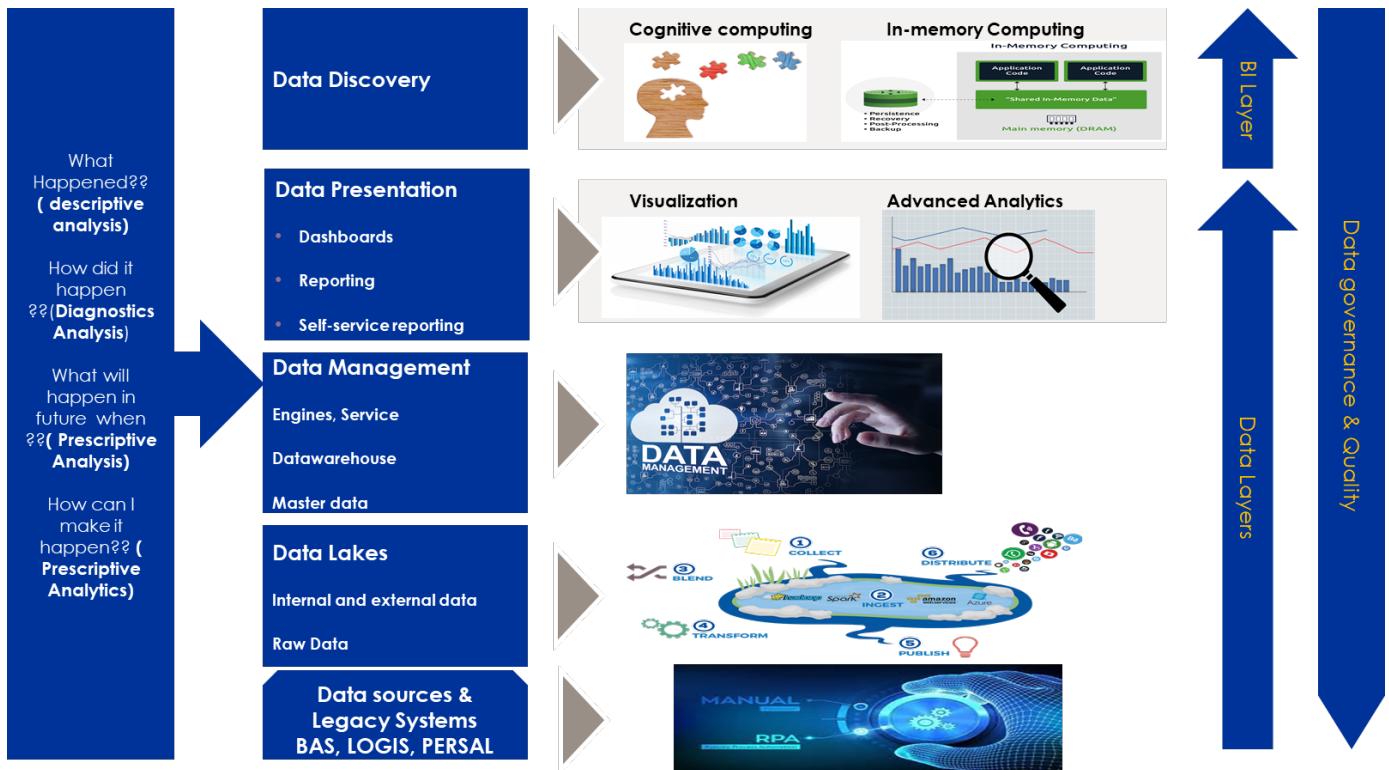
The WCG is faced with a unique challenge of inefficient Legacy systems, but is aware of the promise of the IFMS which is meant to resolve these challenges. The WCG was presented with the following options:

- Do nothing and wait for the IFMS until it eventually arrives;
- Procure a new system to deal with the challenges of the Legacy system;
- “Evergreen” the Legacy system by making incremental improvements.

The WCG Provincial Top Management deliberated at length in a meeting dated 12 September 2017 and endorsed that it should “Evergreen” the Legacy systems. This process entails making incremental improvements to the Legacy systems to complement it with modern data technologies to enhance the capability of the systems. It is the view of the WCG use the Oracle Corporation system modules to integrate with the Legacy system. The rationale for the Oracle system usage is to utilise the structure to address larger more significant Evergreen Legacy System changes thereby eliminating the need to make program changes to the legacy system applications. This approach has the added benefit of addressing aspects of People Change Management by exposing staff to the Oracle platforms look and feel gradually while waiting for the implementation of the complete National Treasury Integrated Financial Management System (IFMS).

The underlying philosophy for this deployment is for Western Cape Government to fulfil the lead site role and ultimately create an Integrated Financial Management Platform. As and when National Treasury effort comes to fruition, the systems would be merged to create a single National Integrated Financial Management System managed by National Treasury and most likely hosted by SITA. The proposed approach does however introduce a challenge in terms of staffing; existing support staff would have to be “split” to be trained to provide user support for the “new” Oracle structure while the existing Provincial Treasury Supporting and Interlinked Financial Systems (SIFS) function would have to be retained to keep the legacy systems (PERSAL, BAS & LOGIS) operational.

Improved data quality and forecasting capabilities and Information management through implementation of artificial intelligence to enable BI reporting and financial management dashboards



With the increasing demand to provide effective and efficient services to citizens, and the fiscal constraints it faces, the Western Cape Government is presented with significant challenges to meet its service delivery objectives with the current resources at hand. In order to address these demands the Provincial Treasury is required to adapt to the changing environment, which, in turn, requires management to make good strategic and evidence-based decisions.

WCG Treasury has developed its own PT e-Vision for data management. The PT e-Vision includes utilising technology as an enabler, reducing administrative burden, increases strategic productivity, information reuse across PT, cost effectiveness, and one data store (Operational Data Store or ODS). The objective of WCG PT team is to have an integrated data reporting capability to ease the burden of duplication/over reporting.

To ensure that curated, trusted and validated data are easily available for use by WCG management and staff, investing in data and analytical capabilities within departments, and developing a culture that routinely values data and insights, we will:

- Improve staff data literacy, engagement, and empowerment;
- Drive evidence-based, responsive and timely decisions and choices;
- Improve policy design and advice, programme and service delivery; and
- Enable Economic and Financial Forecasting ability.

Therefore, it is the intention of Provincial Treasury to consolidate the PERSAL, LOGIS and BAS data into one centralised Legacy Data Warehouse in order to allow all WCG departments to have ease of access to available data in the financial and corporate systems for decision-making purposes.

Capacitated and trained system users and organisational change management

In practice, it is expected of Provincial departments to ensure that all new system users are nominated for training on the LOGIS, BAS, and PERSAL systems within a period not exceeding six (6) months after access has been granted on these systems. This is in line with System Circular 1 of 2010.

Without formal training, users may lack the knowledge and skills required to effectively perform their functions and responsibilities on the system. This may further lead to incorrect or inaccurate information being processed, which could compromise the integrity of data.

Further, it is incumbent of the Provincial Treasury to ensure that the Financial Systems (i.e. BAS; LOGIS, PERSAL, etc.) are professionally managed, configured in a standard format, and that access control is properly executed, access and logon violations are timely identified and reported on and that policies are in place to guide and direct access as well as to outline the demarcation of roles and responsibilities of the Departmental System Controller.

Provincial Treasury also plays a pivotal role in maintaining standard system structures throughout departments to facilitate the management of information and reporting requirements as well as effective user account management on the systems.

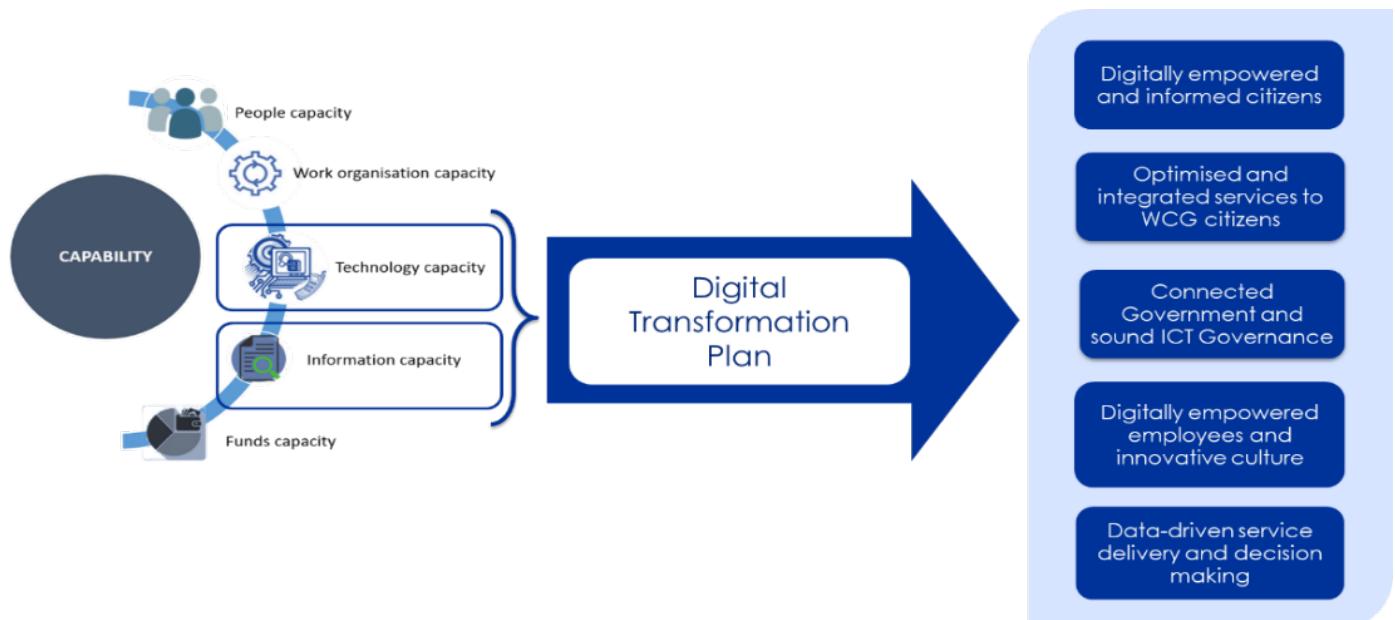
Effective DITCOM management to mature and entrench ICT in Provincial Treasury

The growth in demand for technology and the evolution of the much debated 4th Industrial

Revolution (4IR) combat overtime and create opportunities to gain efficiencies and grow the agility of business/operations. The 4IR brings mobile supercomputing, intelligent robots and a range of disruptive technologies. The 4IR will move the Western Cape Government to think differently about the impact of these new technological advances on the daily operations and service delivery to the public at large.

The “New Norm” caused by COVID-19 demands more collaboration and secure digital platforms to transact on financial systems. Gartner (2020) predicts that remote work have increased by as much as forty-eight per cent (48%) of employees as a result of the pandemic. It has clearly shown that data driven or data-led decision making is critical and opportunities presented by the 4th Industrial Revolution digital revolution and technological innovation will feature high in the “New Norm”. COVID-19 has heightened budget constraints and economic pressures as highlighted in Budget Circular 1 which emphasises finding new and innovative ways of delivering to the Western Cape Government and its residents.

The broader WCG is already developing plans for digital transformation as highlighted in the picture below:



- Provincial Treasury therefore needs to ensure that it aligns itself with the ICT house of values and complies with the necessary ICT governance requirements by strengthening the IMC and DITCOM committees to entrench ICT in the broader Provincial Treasury and drive the implementation of the PT e-Vision 2020 in its related ICT plans. It is the role of these governance structures to also enable the development of the Enterprise Wide Architecture for business processes, applications/systems, innovation management within the Provincial Treasury with the aim to create a modern, lean and efficient Treasury that is able to lead and support the enhancement of

financial governance practices that enable:

- improved resource mobilisation;
- allocative efficiency;
- sound fiscal management;
- the efficient and economical use of resources;
- leading and supporting excellence in good governance practices and optimal performance culminating in improved service delivery and public value creation; and
- Identifying good financial governance practices that can be shared across the public sector.

1.4 Programme 4 – Financial Governance and Accounting

Programme Description

Purpose: To promote accountability and financial governance in departments, entities and municipalities.

Financial Governance is organised to carry out its work according to the following sub-programmes:

| Sub-Programme No. | Sub-Programme | Sub-Programme Purpose |
|-------------------|--|---|
| 4.1 | Programme Support | To provide management and administrative support to the programme. |
| 4.2.1 | Accounting Services: Local Government | To improve the application of accounting standards and financial reporting within municipalities. |
| 4.2.2 | Accounting Services: Provincial Government | To drive financial governance reforms, the implementation of accounting practices and prepare consolidated financial statements. |
| 4.3 | Corporate Governance | To strengthen corporate governance within the Province through the implementation of risk management, internal audit and compliance with financial norms and standards. |

Outcomes, outputs, output indicators, annual and quarterly target

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | Estimated performance | Medium-term Targets | | | | | | | | | |
|--|--|---|--|----------------------------|---------|---------|-----------------------|---------------------|---------|------------------|----------|----------|----|----|---------|---------|------|
| | | | | 2018/19 | 2019/20 | 2020/21 | | 2021/22 | 2022/23 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2023/24 | 2024/25 | |
| SUB-PROGRAMME 4.2 Accounting Services - Local Government Accounting | | | | | | | | | | | | | | | | | |
| 4.2.1.1 | Governance transformation in departments, entities and municipalities improved | Oversight and monitoring of municipal financial governance | Number of municipal accounting assessment reports | Revised Output Indicator | 30 | 29 | 30 | 30 | | | Annually | - | - | - | 30 | 30 | 30 |
| 4.2.1.2 | | Support initiatives to strengthen the understanding and application of accounting standards | Number of interventions to improve the understanding and application of accounting standards | New Output Indicator | | | | | 6 | 6 | 10 | 3 | 2 | 3 | 2 | 10 | 10 |
| 4.2.1.3 | | Reconciliation of AFS and data strings on National Treasury LG Database to ensure credibility of audited financial data | Percentage of submitted data strings reconciled to audited AFS | New Output Indicator | | | | | 0% | | 100% | Annually | - | - | - | 100% | 100% |

| No. | Outcome | Outputs | Output Indicators | Audited/Actual performance | | | | Estimated performance | Medium-term Targets | | | | | |
|--|--|--|--|---|---|---------|---------|-----------------------|---------------------|------------------|-----------|------|------|------|
| | | | | 2018/19 | 2019/20 | 2020/21 | 2021/22 | | 2022/23 | Reporting period | Q1 | Q2 | Q3 | |
| SUB-PROGRAMME 4.2: Accounting Services – Provincial Government Accounting | | | | | | | | | | | | | | |
| 4.2.2.1 | Governance transformation in departments, entities and municipalities improved | Interventions held to ensure oversight and monitoring of departmental financial governance | Number of reports based on governance performance engagements held with departments | Revised Output Indicator | | | | | | Annually | - | 1 | - | - |
| 4.2.2.2 | | Departments supported on internal control initiatives | Number of internal control interventions rolled out in departments | New Output Indicator | Revised Output Indicator | 2 | 2 | 1 | | | | | 2 | 2 |
| 4.2.2.3 | | Votes supported in the application of accounting frameworks and norms and standards | Number of votes assessed against the applicable accounting frameworks and norms and standards requirements | 14 | 14 | 14 | 14 | 14 | 14 | Quarterly | 1 | 1 | 1 | 1 |
| 4.2.2.4 | | Publication and tabling of the ACFS | Publication and tabling of the ACFS is done in the required timeframe | 1 month after receipt of audit report on the ACFS | Tabling occurred January 2020 | 5 | 6 | 4 | | | | | 4 | 4 |
| 4.2.2.5 | | Oversight and monitoring of irregular expenditure within departments and public entities | Percentage of IE Condonement letters issued | New Output Indicator | 1 month after receipt of audit report on the ACFS | 14 | 14 | 14 | 14 | 14 | Quarterly | 100% | 100% | 100% |
| | | | | New Output Indicator | 1 Month after receipt of audit report on the ACFS | 100% | 100% | 100% | 100% | 100% | Annually | 100% | 100% | 100% |
| | | | | | | | | | | | | | | |

| No. | Outcome | Outputs | Output Indicators | Audited/Actual Performance | | Estimated performance | Medium-term Targets | | | | | | |
|--|--|--|---|----------------------------|--------------------------|--------------------------|---------------------|-----------|----|----|----|----|---------|
| | | | | 2018/19 | 2019/20 | | 2022/23 | Reporting | Q1 | Q2 | Q3 | Q4 | 2023/24 |
| SUB-PROGRAMME 4.3: Corporate Governance | | | | | | | | | | | | | |
| 4.3.1.1 | Governance transformation in departments, entities and municipalities improved | Oversight and monitoring of municipal financial governance provided to municipalities | Number of municipal governance assessment reports | New Output Indicator | Revised Output Indicator | Revised Output Indicator | - | - | - | - | 30 | 30 | 30 |
| 4.3.1.2 | | Municipalities supported through initiatives on municipal financial capacity building and training | Number of municipal support initiatives on municipal finance capacity building and training | 10 | 10 | 10 | 30 | 30 | 30 | 30 | 10 | 10 | 10 |
| 4.3.1.3 | | Municipalities supported through initiatives on internal audit and risk management | Number of support initiatives on internal audit and risk management | Revised Output Indicator | Revised Output Indicator | 12 | 12 | 12 | 2 | 3 | 3 | 2 | 12 |
| 4.3.1.4 | | Municipalities and departments supported on financial legal frameworks and policies | Number of support initiatives to departments on financial legal frameworks and policies | Revised Output Indicator | 4 | Revised Output Indicator | 1 | 1 | 2 | 4 | 4 | 2 | 12 |
| 4.3.1.5 | | | Number of support initiatives to municipalities on financial legal frameworks and policies | Revised Output Indicator | 3 | Revised Output Indicator | 3 | 3 | 1 | - | - | 1 | 1 |
| 4.3.1.6 | | Accredited SAICA training programme | Percentage of Compliance with the SAICA requirements to remain an accredited training office. | New Output Indicator | 100% | New Output Indicator | Annually | Annually | - | 2 | - | 1 | 3 |

Explanation of planned performance over the medium-term period

The PSP builds on the Province's commitment to good financial governance and aims to continue to give effect to developing a capable state across all spheres of Government while simultaneously directing its benefits toward improving the lives of communities and citizens. It is critical to continue on the path of good governance as it enables a resilient, effective and responsive public sector in the midst of the current governance and economic challenges.

The key outcome relevant to the Directorate: Corporate Governance is to embed good governance through financial management improvement and capacity building initiatives for the departments, entities and municipalities. Aligned to this outcome is the directorate's purpose to strengthen corporate governance within the Province through the implementation of risk management, internal audit and compliance with financial norms and standards.

The unit is responsible for coordinating and driving the good financial governance agenda in the local sphere of Government, thereby enhancing good governance practices across various disciplines to achieve continuous improvement in governance and performance.

Developing the capabilities of provincial and municipal officials has been identified as a key enabler to sustainably improve financial governance practices and concomitantly, financial performance. The focus is on delivering an Integrated Talent Management Programme that is responsive to skills required by departments and municipalities to assist in developing their skills pipeline. Identification of training needs and support initiatives are coordinated and implemented to build the capabilities of financial officials in the areas of risk management, internal audit and financial management.

Established forums such as the Chief Risk Officer and Chief Audit Executive (CAE) fora are used to drive norms and standards relating to risk management and internal audit practices toward improved systems of internal control.

The above outputs and activities require the following to be in place:

- Governance transformation that is achieved with the collective focus on continuous improvement in financial governance maturity levels and the provision of capacitation initiatives to departments and municipalities;
- The improvement of the financial governance maturity model links to the broader priorities of VIP 5 i.e. Well-being as it supports departments to work in the most optimal manner therefore achieving efficiency and effectiveness;
- The effective implementation of the Integrated Talent Management Strategy leverages off collaboration and partnership of stakeholders within the capacitation environment and contributes to improved efficiency and effectiveness of financial governance and performance within departments and municipalities;
- All departments, public entities and municipalities are committed to address and improve their governance maturity; and
- Provincial Treasury's support initiatives are responsive, enables governance maturity in the institutions that it supports and address both challenges and emerging risks.

Financial governance and accounting strategy

The mission of the programme is to drive accountability through the review of financial reporting of departments, entities and municipalities and embedding adherence to sound governance practices. This is further entrenched by considering compliance with financial norms and standards through the establishment of sound financial governance within the provincial and municipal spheres. Its measurement is continually evaluated to achieve, maintain and sustain the highest level of governance.

The work plan requires continuous improvement to ensure the quality and integrity of financial accounting and reporting to fully reflect all

transactions, events, assets and liabilities owned or owed by the Western Cape Government. Furthermore, the desired outcome is to ensure the user is enabled to make the appropriate decisions by understanding the narrative behind the reporting instruments.

In terms of section 18 of the PFMA and section 5 of the MFMA, Provincial Treasury must set the norms and standards for financial management and may assist with the implementation thereof, thereby improving efficient and economic utilisation of resources.

The Programme's outcomes are all linked to priority 1; Building a Capable, Ethical and Developmental State and VIP 5: Innovation and Culture as articulated in the Provincial Strategic Plan 2020 - 2024.

The outcome indicator was chosen based on the assumption that financial governance and accountability are the cornerstone for developing a capable state, which is required to enable service delivery and transformation. The main goal would be to guarantee that our governance efforts result in better service delivery to Western Cape residents. As a result, ongoing and annual reviews of the state of governance in all Western Cape institutions are required to ensure that they remain effective, efficient, and responsive to citizens' demands. During the pandemic, Financial Governance and Accounting played an important role in the Province's response to COVID-19. It provided for the necessary flexibility, agility and partnerships that were required to facilitate quick and decisive financial governance and management decisions. This is evidenced by the assistance to National Treasury to drive certain exemptions and give clearer direction from a reporting responsibility.

The impact created by the pandemic on the economy and the fiscus require a post disaster recovery strategy to further improve financial governance as a lever for change. It must both support the innovation and culture change required and must enable the priorities in respect of building a capable state across all spheres of Government whilst simultaneously directing its

benefits toward improving the lives of communities and citizens.

Inclusion of Artificial Intelligence and Machine Learning

Fiscal pressures remain unabated resulting in us looking at what resources we have at our disposal and how best we can maximise value from that which we own. In the age of information, the 4th Industrial Revolution, we have at our disposal an explosion of data, which, if we are intelligent in the way we think about problems, we can use to great advantage. If we do not use data intelligently, to build knowledge and ultimately arrive at wisdom, we will suffer from massive blind spots for the institutions that we serve.

In the past year, Provincial Treasury piloted a new way of client relationship management, starting with incremental steps and evidenced-based practices. Our Local Government sphere is the first recipient of the artificial intelligence in the way we handle queries raised to the Province, for both advice and mediation. We are using technology to both mine the information at our disposal and to move closer to a space where institutions can experience self-service to historical issues on compliance and accounting matters. This is the start of a journey that can only be perfected over time, and with the service that we have acquired, alternative purposes of the technology is on the cards.

In the PFMA space, Provincial Treasury will be the first department to experience Artificial Intelligence and Machine Learning. The possibilities are growing exponentially when we look at transactions holistically and dynamically, with the ability to learn from the past and build better predictive capabilities. Looking at entire populations of data, Provincial Treasury will have a strong foothold in the information age. Our journey to look at volumes of transactions of all departments of both, historical information, with the capability of projecting into the future will result in appropriate scenario planning by looking through the historical lenses and venturing into improved predictive analysis.

Strategy Execution

Many institutions have a specialised division proffering technical advice. Part of the strategy of the accounting units is the establishment of a transversal team made up of specialists that research complex matters and provide a provincial position on these matters. This transversal unit, currently called TARC (Technical Accounting and Reporting Committee) was established in July 2020.

However, in running a well-oiled organisation where sharpening our saw is par for the course, client relationship management is critical in being a responsive and relevant Treasury, and the alternative work arrangements brought about by the COVID-19 pandemic, has resulted in the development of a technological solutions such as the Zoho application to support institutions better.

Current Linkages and Initiatives

PT has embarked on multiple initiatives that are critical to realising the strategy amongst other the deep dive into the narrative of financial data was partially realised in 2021/22 of which the work will continue in the 2022/23 financial year.

Reimagining the basis of provincial grants payments, supporting municipalities who consistently perform will come to fruition in reviewing the grant system.

Building relationships with all stakeholders with the aim of unlocking value from a good governance agendas, which are measured in the form of improved audit outcomes.

The year ahead will see the realisation of the completion of a public entity review, the third in a span of 10 years, demonstrating our commitment to clean, transparent and accountable governance.

Proposals for Future Initiatives

Constant effort is always expended in making information easy to understand, and automating the production of financial statements is important which will improve how information is presented through the use of dash boards allowing data to become intelligence.

2. Programme resource considerations

2.1 Overview of 2021 Budget and MTEF (Medium Term Expenditure Framework) estimates

Table 1 Summary of payments and estimates

| Programme R'000 | Outcome | | | Main appro-priation | | | Adjusted appro-priation | | | Revised estimate | | | Medium-term estimate | | | |
|-------------------------------------|--------------------|--------------------|--------------------|---------------------|----------------|----------------|-------------------------|-------------|----------------|------------------|---|--|----------------------|--|--|--|
| | Audited 2018/19 | Audited 2019/20 | Audited 2020/21 | 2021/22 | 2021/22 | 2021/22 | 2022/23 | 2021/22 | 2023/24 | 2024/25 | % Change from Revised estimate | | | | | |
| | | | | | | | | | | | | | | | | |
| 1. Administration | 59 261 | 58 257 | 51 594 | 55 347 | 60 515 | 59 860 | 59 260 | (1.00) | 57 569 | 58 852 | | | | | | |
| 2. Sustainable Resource Management | 121 334 | 137 338 | 115 847 | 139 227 | 120 069 | 117 843 | 144 237 | 22.40 | 150 989 | 152 217 | | | | | | |
| 3. Asset Management | 56 068 | 65 393 | 59 518 | 73 935 | 74 358 | 72 873 | 76 374 | 4.80 | 74 280 | 75 783 | | | | | | |
| 4. Financial Governance | 66 443 | 67 777 | 50 434 | 51 099 | 52 660 | 51 623 | 41 739 | (19.15) | 41 379 | 42 530 | | | | | | |
| Total payments and estimates | 303 106 | 328 765 | 277 393 | 319 608 | 307 602 | 302 199 | 321 610 | 6.42 | 324 217 | 329 382 | | | | | | |

Note: Programme 1: MEC total remuneration package: R1 977 795 with effect from 1 April 2019.

Table 2 Summary of payments and estimates by economic classification estimates

| Economic classification R'000 | Outcome | | | Main appro-priation | | | Adjusted appro-priation | | | Revised estimate | | | Medium-term estimate | | | |
|--------------------------------------|--------------------|--------------------|--------------------|---------------------|----------------|----------------|-------------------------|----------------|----------------|------------------|---|--|----------------------|--|--|--|
| | Audited 2018/19 | Audited 2019/20 | Audited 2020/21 | 2021/22 | 2021/22 | 2021/22 | 2022/23 | 2021/22 | 2023/24 | 2024/25 | % Change from Revised estimate | | | | | |
| | | | | | | | | | | | | | | | | |
| Current payments | 229 296 | 243 360 | 224 944 | 262 061 | 253 949 | 248 511 | 264 780 | 6.55 | 265 632 | 271 123 | | | | | | |
| Compensation of employees | 176 277 | 185 805 | 184 513 | 196 995 | 189 863 | 189 394 | 206 682 | 9.13 | 211 733 | 215 469 | | | | | | |
| Goods and services | 53 019 | 57 555 | 40 431 | 65 066 | 64 086 | 59 117 | 58 098 | (1.72) | 53 899 | 55 654 | | | | | | |
| Transfers and subsidies to | 69 287 | 79 876 | 50 733 | 54 016 | 47 366 | 47 385 | 51 476 | 8.63 | 55 034 | 54 796 | | | | | | |
| Provinces and municipalities | 38 191 | 37 576 | 15 788 | 20 559 | 16 367 | 16 367 | 21 152 | 29.24 | 21 911 | 22 165 | | | | | | |
| Departmental agencies and accounts | 26 869 | 37 669 | 27 751 | 30 378 | 26 264 | 26 264 | 27 008 | 2.83 | 30 623 | 30 018 | | | | | | |
| Households | 4 227 | 4 631 | 7 194 | 3 079 | 4 735 | 4 754 | 3 316 | (30.25) | 2 500 | 2 613 | | | | | | |
| Payments for capital assets | 4 214 | 5 467 | 1 648 | 3 531 | 6 261 | 6 262 | 5 354 | (14.50) | 3 551 | 3 463 | | | | | | |
| Machinery and equipment | 4 214 | 5 467 | 1 648 | 3 531 | 6 261 | 6 262 | 5 354 | (14.50) | 3 551 | 3 463 | | | | | | |
| Payments for financial assets | 309 | 62 | 68 | | 26 | 41 | | | | | | | | | | |
| Total economic classification | 303 106 | 328 765 | 277 393 | 319 608 | 307 602 | 302 199 | 321 610 | 6.42 | 324 217 | 329 382 | | | | | | |

2.2 Reconciling performance targets with the Budget and MTEF Expenditure estimates

Programme 1

Table 3 Summary of payments and estimates – Programme 1: Administration

| Sub-programme R'000 | Outcome | | | Main appro- priation 2021/22 | Adjusted appro- priation 2021/22 | Revised estimate 2021/22 | Medium-term estimate | | | |
|-------------------------------------|--------------------|--------------------|--------------------|---------------------------------------|---|--------------------------------|---|---------------|---------------|---------------|
| | Audited 2018/19 | Audited 2019/20 | Audited 2020/21 | | | | % Change from Revised estimate | | | |
| | 2022/23 | 2021/22 | 2023/24 | 2024/25 | | | | | | |
| 1. Office of the Minister | 6 091 | 5 704 | 6 562 | 6 847 | 6 852 | 6 704 | 6 917 | 3.18 | 6 915 | 6 994 |
| 2. Management Services | 26 390 | 24 216 | 22 429 | 22 989 | 25 585 | 25 435 | 25 280 | (0.61) | 25 612 | 26 344 |
| 3. Financial Management | 26 780 | 28 337 | 22 603 | 25 511 | 28 078 | 27 721 | 27 063 | (2.37) | 25 042 | 25 514 |
| Total payments and estimates | 59 261 | 58 257 | 51 594 | 55 347 | 60 515 | 59 860 | 59 260 | (1.00) | 57 569 | 58 852 |

Note: Sub-programme 1.1: MEC total remuneration package: R1 977 795 with effect from 1 April 2019.

Sub-programme 1.3: Corporate Services and Sub-programme 1.5: Internal Audit as per the National Treasury uniform budget and programme structure, is not utilised as it is centralised with the Department of the Premier (Corporate Services Centre/CSC).

Table 4 Summary of payments and estimates by economic classification– Programme 1: Administration

| Economic classification R'000 | Outcome | | | Main appro- priation 2021/22 | Adjusted appro- priation 2021/22 | Revised estimate 2021/22 | Medium-term estimate | | | |
|--------------------------------------|--------------------|--------------------|--------------------|---------------------------------------|---|--------------------------------|---|----------------|---------------|---------------|
| | Audited 2018/19 | Audited 2019/20 | Audited 2020/21 | | | | % Change from Revised estimate | | | |
| | 2022/23 | 2021/22 | 2023/24 | 2024/25 | | | | | | |
| Current payments | 51 311 | 49 876 | 48 460 | 49 133 | 51 687 | 51 015 | 51 398 | 0.75 | 51 510 | 52 768 |
| Compensation of employees | 39 244 | 37 518 | 37 250 | 37 151 | 37 183 | 37 007 | 39 724 | 7.34 | 41 787 | 42 576 |
| Goods and services | 12 067 | 12 358 | 11 210 | 11 982 | 14 504 | 14 008 | 11 674 | (16.66) | 9 723 | 10 192 |
| Transfers and subsidies to | 3 427 | 2 852 | 1 418 | 2 683 | 2 541 | 2 542 | 2 508 | (1.34) | 2 508 | 2 621 |
| Departmental agencies and accounts | 5 | 6 | 7 | 6 | 8 | 8 | 8 | | 8 | 8 |
| Households | 3 422 | 2 846 | 1 411 | 2 677 | 2 533 | 2 534 | 2 500 | (1.34) | 2 500 | 2 613 |
| Payments for capital assets | 4 214 | 5 467 | 1 648 | 3 531 | 6 261 | 6 262 | 5 354 | (14.50) | 3 551 | 3 463 |
| Machinery and equipment | 4 214 | 5 467 | 1 648 | 3 531 | 6 248 | 6 262 | 5 354 | (14.50) | 3 551 | 3 463 |
| Software and other intangible assets | | | | | | | | | | |
| Payments for financial assets | 309 | 62 | 68 | | 26 | 41 | | (100.00) | | |
| Total economic classification | 59 261 | 58 257 | 51 594 | 55 347 | 60 515 | 59 860 | 59 260 | (1.00) | 57 569 | 58 852 |

Performance and expenditure trends

The Programme's budget decreased by R600 000 from the 2021/22 revised estimate of R59.860 million to R59.260 million in 2022/23 which equates to a nominal reduction of 1 per cent. The allocation over the MTEF compared to the 2021/22 revised estimate reflects an annual average decline of 0.6 per cent over the three year period. The reduction mainly relates to non-recurring consultancy services.

Programme 2

Table 5 Summary of payments and estimates – Programme 2: Sustainable Resource Management

| Sub-programme R'000 | Outcome | | | Main appro-priation | | | Adjusted appro-priation | | | Revised estimate | | | Medium-term estimate | | | |
|--|--------------------|--------------------|--------------------|---------------------|----------------|----------------|---|--------------|----------------|------------------|---------|---------|----------------------|--|--|--|
| | Audited 2018/19 | Audited 2019/20 | Audited 2020/21 | 2021/22 | 2021/22 | 2021/22 | % Change from Revised estimate | | | 2022/23 | 2021/22 | 2023/24 | 2024/25 | | | |
| | | | | | | | 2022/23 | 2021/22 | 2023/24 | | | | | | | |
| 1. Programme Support | 6 172 | 5 790 | 7 165 | 8 433 | 6 929 | 6 611 | 8 814 | 33.32 | 9 560 | 9 667 | | | | | | |
| Programme Support | 6 172 | 5 790 | 7 165 | 8 433 | 6 929 | 6 611 | 8 814 | 33.32 | 9 560 | 9 667 | | | | | | |
| 2. Fiscal Policy | 41 625 | 52 301 | 41 265 | 42 609 | 39 341 | 39 127 | 42 384 | 8.32 | 45 306 | 44 957 | | | | | | |
| Fiscal Policy | 14 761 | 14 638 | 13 521 | 12 237 | 13 085 | 12 871 | 15 384 | 19.52 | 14 691 | 14 947 | | | | | | |
| Western Cape Gambling and Racing Board | 26 864 | 37 663 | 27 744 | 30 372 | 26 256 | 26 256 | 27 000 | 2.83 | 30 615 | 30 010 | | | | | | |
| 3. Budget Management | 20 667 | 23 509 | 17 635 | 23 161 | 22 390 | 22 080 | 20 052 | (9.18) | 20 416 | 20 728 | | | | | | |
| Provincial Government Budget Office | 8 886 | 9 470 | 7 377 | 11 835 | 9 674 | 9 499 | 8 438 | (11.17) | 8 883 | 9 017 | | | | | | |
| Local Government Budget Office | 11 781 | 14 039 | 10 258 | 11 326 | 12 716 | 12 581 | 11 614 | (7.69) | 11 533 | 11 711 | | | | | | |
| 4. Public Finance | 52 870 | 55 738 | 49 782 | 65 024 | 51 409 | 50 025 | 72 987 | 45.90 | 75 707 | 76 865 | | | | | | |
| Provincial Government Finance | 10 690 | 11 426 | 11 350 | 11 422 | 10 704 | 10 578 | 10 938 | 3.40 | 11 403 | 11 511 | | | | | | |
| Local Government Finance Group 1 | 13 052 | 10 457 | 7 656 | 7 233 | 7 074 | 7 172 | 8 217 | 14.57 | 8 552 | 8 665 | | | | | | |
| Local Government Finance Group 2 | 11 473 | 15 113 | 10 859 | 23 107 | 13 378 | 12 237 | 31 616 | 158.36 | 32 440 | 32 832 | | | | | | |
| Infrastructure | 7 819 | 8 363 | 7 545 | 9 248 | 7 354 | 7 198 | 9 081 | 26.16 | 9 619 | 9 969 | | | | | | |
| Business Information and Data Management | 9 836 | 10 159 | 11 310 | 12 410 | 11 610 | 11 569 | 11 396 | (1.50) | 11 459 | 11 652 | | | | | | |
| MFMA Coordination | | 220 | 1 062 | 1 604 | 1 289 | 1 271 | 1 739 | 36.82 | 2 234 | 2 236 | | | | | | |
| Total payments and estimates | 121 334 | 137 338 | 115 847 | 139 227 | 120 069 | 117 843 | 144 237 | 22.40 | 150 989 | 152 217 | | | | | | |

Note: Sub-programme 2.2: Economic Analysis as per the National Treasury uniform budget and programme structure, is subsumed as part of the Budget Office function.

Earmarked allocation:

Included in Sub-programme 2.4.3: Local Government Finance (Group 2) is an earmarked allocation amounting to R18.759 million in 2022/23, R19.260 million in 2023/24 and R19.260 million in 2024/25 to strengthen good governance and support in municipalities. The Vote has combined and redesigned the Western Cape Financial Management Support Grant and Western Cape Financial Management Capacity Building Grant into a consolidated grant structure (Western Cape Financial Management Capability Grant) that will continue to provide support to municipalities and attain the set objectives. Also, R5.409 million in 2022/23, R5.647 million in 2023/24 and R5.901 million in 2024/25 to aid municipalities where conditions exist for provincial interventions.

Included in sub-programme 2.4.4: Infrastructure is an earmarked allocation amounting to R2.735 million in 2022/23, R2.965 million in 2023/24 and R3.211 million in 2024/25 for capacity to support infrastructure delivery

Table 6 Summary of payments and estimates by economic classification – Programme 2: Sustainable Resource Management

| Economic classification R'000 | Outcome | | | | | | Medium-term estimate | | | |
|--|--------------------|--------------------|--------------------|------------------------------------|--|--------------------------------|---|----------|----------------|----------------|
| | Audited 2018/19 | Audited 2019/20 | Audited 2020/21 | Main appro- priation 2021/22 | Adjusted appro- priation 2021/22 | Revised estimate 2021/22 | % Change from Revised estimate | | | |
| | | | | 2022/23 | 2021/22 | 2023/24 | 2024/25 | | | |
| Current payments | 82 778 | 86 133 | 80 524 | 95 742 | 86 887 | 84 642 | 96 085 | 13.52 | 98 463 | 100 042 |
| Compensation of employees | 69 565 | 72 364 | 71 913 | 79 492 | 73 776 | 73 803 | 81 170 | 9.98 | 83 985 | 84 982 |
| Goods and services | 13 213 | 13 769 | 8 611 | 16 250 | 13 111 | 10 839 | 14 915 | 37.60 | 14 478 | 15 060 |
| Transfers and subsidies to Provinces and municipalities | 38 556 | 51 205 | 35 323 | 43 485 | 33 182 | 33 201 | 48 152 | 45.03 | 52 526 | 52 175 |
| Departmental agencies and accounts | 11 359 | 13 385 | 4 500 | 13 059 | 6 477 | 6 477 | 21 152 | 226.57 | 21 911 | 22 165 |
| Households | 26 864 | 37 663 | 27 744 | 30 372 | 26 256 | 26 256 | 27 000 | 2.83 | 30 615 | 30 010 |
| | 333 | 157 | 3 079 | 54 | 449 | 468 | | (100.00) | | |
| Total economic classification | 121 334 | 137 338 | 115 847 | 139 227 | 120 069 | 117 843 | 144 237 | 22.40 | 150 989 | 152 217 |

Performance and expenditure trends

The Programme's budget increased by R26.394 million from the 2021/22 revised estimate of R117.843 million to R144.237 million in 2022/23 which equates to growth of 22.4 per cent. The growth from the 2021/22 revised estimate of R117.843 million to R152.217 million in 2024/25 reflects an annual average growth of 8.9 per cent over the three-year period. The growth relates mainly to the filling of critical vacant post and that the earmarked priority funding allocation for the Western Cape Financial Management Capability Grant is unallocated under Programme 2: Sustainable Resource Management until the Integrated Municipal Engagement processes are finalised, thereafter it will be shifted, during the 2022 Adjusted Estimates, to the other programme(s).

Programme 3**Table 7 Summary of payments and estimates – Programme 3: Asset Management**

| Sub-programme R'000 | Outcome | | | | | | Medium-term estimate | | | |
|---|--------------------|--------------------|--------------------|------------------------------------|--|--------------------------------|---|--------|---------------|---------------|
| | Audited 2018/19 | Audited 2019/20 | Audited 2020/21 | Main appro- priation 2021/22 | Adjusted appro- priation 2021/22 | Revised estimate 2021/22 | % Change from Revised estimate | | | |
| | | | | 2022/23 | 2021/22 | 2023/24 | 2024/25 | | | |
| 1. Programme Support | 2 676 | 3 022 | 4 315 | 4 898 | 4 923 | 4 863 | 4 874 | 0.23 | 5 030 | 5 122 |
| 2. Supply Chain Management | 24 624 | 34 191 | 29 516 | 34 422 | 36 143 | 35 510 | 39 549 | 11.37 | 35 538 | 35 979 |
| Supply Chain Management: | 18 364 | 26 292 | 21 752 | 24 843 | 24 844 | 24 218 | 27 781 | 14.71 | 25 333 | 25 614 |
| Provincial Government | | | | | | | | | | |
| Supply Chain Management: | 6 260 | 7 899 | 7 764 | 9 579 | 11 299 | 11 292 | 11 768 | 4.22 | 10 205 | 10 365 |
| Local Government | | | | | | | | | | |
| 3. Supporting and Interlinked Financial Systems | 28 768 | 28 180 | 25 687 | 34 615 | 33 292 | 32 500 | 31 951 | (1.69) | 33 712 | 34 682 |
| Total payments and estimates | 56 068 | 65 393 | 59 518 | 73 935 | 74 358 | 72 873 | 76 374 | 4.80 | 74 280 | 75 783 |

Note: Sub-programme 3.2: Asset Management and Sub-programme 3.3: Liabilities Management as per the National Treasury uniform budget and programme structure, have been subsumed within the Sub-programme Supply Chain Management.

Earmarked allocation:

Included in Sub-programme 3.2.1: Supply Chain Management Provincial Government is an earmarked allocation of R1.500 million in the 2022/23 to drive value for money and provide research that will inform SCM reform. Furthermore, R3 million respectively in 2022/23, 2023/24 and 2024/25 to support the process of identifying, formulating and implementing Supply Chain Management reform including the procurement data centre.

Included in sub-programme 3.2.2: Supply Chain Management Local Government is an earmarked allocation amounting to R2.500 million respectively in 2022/23, 2023/24 and 2024/25 for capacity to support Infrastructure delivery. Also, R1.498 million for the project to review, improve and formulate an asset management system of governance and capacity building training and development for municipalities.

Table 8 Summary of payments and estimates by economic classification – Programme 3: Asset Management

| Economic classification R'000 | Outcome | | | | | | Medium-term estimate | | | |
|--|--------------------|--------------------|--------------------|--------------------------------|------------------------------------|-----------------------------|----------------------|---|---------|---------|
| | Audited 2018/19 | Audited 2019/20 | Audited 2020/21 | Main appro-priation 2021/22 | Adjusted appro-priation 2021/22 | Revised estimate 2021/22 | 2022/23 | % Change from Revised estimate 2021/22 | 2023/24 | 2024/25 |
| | | | | | | | | | | |
| Current payments | 55 633 | 64 989 | 57 261 | 73 935 | 72 975 | 71 491 | 76 374 | 6.83 | 74 280 | 75 783 |
| Compensation of employees | 34 935 | 40 671 | 39 293 | 42 830 | 42 057 | 41 737 | 48 039 | 15.10 | 48 371 | 49 288 |
| Goods and services | 20 698 | 24 318 | 17 968 | 31 105 | 30 918 | 29 754 | 28 335 | (4.77) | 25 909 | 26 495 |
| Transfers and subsidies to Households | 435 | 404 | 2 257 | | 1 383 | 1 382 | | (100.00) | | |
| | 435 | 404 | 2 257 | | 1 383 | 1 382 | | (100.00) | | |
| Total economic classification | 56 068 | 65 393 | 59 518 | 73 935 | 74 358 | 72 873 | 76 374 | 4.80 | 74 280 | 75 783 |

Performance and expenditure trends

The Programme's budget increased by R3.501 million from R72.873 million in 2021/22 (revised estimate) to R76.374 million in 2022/23 which equates to a growth of 4.8 per cent. The increase from 2021/22 (revised estimate) of R72.873 million to R75.873 million in 2024/25 reflects an annual average increase of 1.3 per cent over the three year period. The increase mainly relates to the earmarked allocation to support the process of identifying, formulating and implementing Supply Chain Management reform including the procurement data centre.

Programme 4

Table 9 Summary of payments and estimates – Programme 4: Financial Governance

| Sub-programme R'000 | Outcome | | | Main appro-priation | | | Adjusted appro-priation | | | Revised estimate | | | Medium-term estimate | | | |
|-------------------------------------|---------------------------|--------------------|--------------------|---------------------|---------------|---------------|---|----------------|---------------|------------------|---------|---------|----------------------|---------|--|--|
| | Audited 2018/19 | Audited 2019/20 | Audited 2020/21 | 2021/22 | 2021/22 | 2021/22 | % Change from Revised estimate | | | | 2022/23 | 2021/22 | 2023/24 | 2024/25 | | |
| | | | | | | | 2022/23 | 2021/22 | 2023/24 | 2024/25 | | | | | | |
| 1. Programme Support | 9 388 | 8 822 | 6 785 | 7 835 | 7 546 | 7 553 | 7 450 | (1.36) | 7 127 | 7 774 | | | | | | |
| | Programme Support | 4 233 | 4 439 | 2 035 | 2 711 | 2 264 | 2 221 | 2 358 | 6.17 | 2 045 | 2 615 | | | | | |
| | CA Academy | 5 155 | 4 383 | 4 750 | 5 124 | 5 282 | 5 332 | 5 092 | (4.50) | 5 082 | 5 159 | | | | | |
| 2. Accounting Services | 31 306 | 30 409 | 19 598 | 20 683 | 20 923 | 19 931 | 20 221 | 1.46 | 20 266 | 20 605 | | | | | | |
| | Provincial Government | 11 539 | 11 471 | 10 198 | 11 123 | 11 506 | 10 523 | 10 091 | (4.11) | 10 009 | 10 164 | | | | | |
| | Accounting and Compliance | 19 767 | 18 938 | 9 400 | 9 560 | 9 417 | 9 408 | 10 130 | 7.67 | 10 257 | 10 441 | | | | | |
| 3. Corporate Governance | 25 749 | 28 546 | 24 051 | 22 581 | 24 191 | 24 139 | 14 068 | (41.72) | 13 986 | 14 151 | | | | | | |
| Total payments and estimates | 66 443 | 67 777 | 50 434 | 51 099 | 52 660 | 51 623 | 41 739 | (19.15) | 41 379 | 42 530 | | | | | | |

Note: Sub-programme 4.3: Norms and Standards and Sub-programme 4.4: Risk Management as per the National Treasury uniform budget and programme structure, have been subsumed within the Sub-programme: Corporate Governance.

Sub-programme 4.5: Provincial Internal Audit as per the National Treasury uniform budget and programme structure, was shifted to the Department of the Premier during the 2010/11 financial year.

Table 10 Summary of payments and estimates by economic classification – Programme 4: Financial Governance

| Economic classification R'000 | Outcome | | | Main appro-priation | | | Adjusted appro-priation | | | Revised estimate | | | | Medium-term estimate | | | |
|--------------------------------------|--------------------|--------------------|--------------------|---------------------|---------------|---------------|---|----------------|---------------|------------------|---------|---------|---------|----------------------|--|--|--|
| | Audited 2018/19 | Audited 2019/20 | Audited 2020/21 | 2021/22 | 2021/22 | 2021/22 | % Change from Revised estimate | | | | 2022/23 | 2021/22 | 2023/24 | 2024/25 | | | |
| | | | | | | | 2022/23 | 2021/22 | 2023/24 | 2024/25 | | | | | | | |
| Current payments | 39 574 | 42 362 | 38 699 | 43 251 | 42 400 | 41 363 | 40 923 | (1.06) | 41 379 | 42 530 | | | | | | | |
| Compensation of employees | 32 533 | 35 252 | 36 057 | 37 522 | 36 847 | 36 847 | 37 749 | 2.45 | 37 590 | 38 623 | | | | | | | |
| Goods and services | 7 041 | 7 110 | 2 642 | 5 729 | 5 553 | 4 516 | 3 174 | (29.72) | 3 789 | 3 907 | | | | | | | |
| Transfers and subsidies to | 26 869 | 25 415 | 11 735 | 7 848 | 10 260 | 10 260 | 816 | (92.05) | | | | | | | | | |
| Provinces and municipalities | 26 832 | 24 191 | 11 288 | 7 500 | 9 890 | 9 890 | | (100.00) | | | | | | | | | |
| Households | 37 | 1 224 | 447 | 348 | 370 | 370 | 816 | 120.54 | | | | | | | | | |
| Total economic classification | 66 443 | 67 777 | 50 434 | 51 099 | 52 660 | 51 623 | 41 739 | (19.15) | 41 379 | 42 530 | | | | | | | |

Performance and expenditure trends

The Programme's budget decreased by R9.884 million from R51.623 million in 2021/22 (revised estimate) to R41.739 million in 2022/23, this equates to a nominal reduction of 19.1 per cent. The decrease from 2021/22 (revised estimate) of R51.623 million to R42.530 million in 2024/25 reflects an annual average decline of 6.3 per cent over the three-year period. The reduction relates to the earmarked priority funding allocations for the Western Cape Financial Management Support Grant and Western Cape Financial Management Capacity Building Grant that was combined into the Western Cape Financial Management Capability Grant, however it remains unallocated at this stage under Programme 2: Sustainable Resource Management until the Integrated Municipal Engagement processes are finalised.

3. Updated key risks and mitigations from the SP

Programme 1 – Administration

Outcome 1: Financial and Corporate Governance Improved

Outcome risk: There is the likelihood that a lack of accountability through non-co-operation by stakeholders and clients can result in late submission of strategic documents, with the consequence that the department might be non-compliant with submission dates.

| Outputs | Key Risk | Risk Mitigations |
|--|--|---|
| Monitoring and evaluation system | There is a possibility that SOMS might not obtain adequate cooperation from Programmes within the Department, resulting in late/non-submission of information and data, with the consequence that the evaluation resources are not used optimally and that project time delays could be experienced during the 2020/21 financial year. | SOMS will continue to work to institutionalise a culture of cooperation in order to obtain the commitment of programme managers and line functionaries. |
| Strategy Execution Report | There is a risk that the SEO may be crowded with incremental continuous-improvement projects, though, while important don't create order-of-magnitude step changes, nor do they transform the business model. | Potential strategic initiatives will be ranked by determining their level of contribution to the strategic outcomes. By applying a weighted average-value assessment, a priority and associated tiering can be established. The Strategic execution Office will perform an accurate estimate of resource requirements to plan and execute initiatives that can prevent resource dilution. |
| Communication (plan) Implementation Report | There is a possibility that the priorities identified in the Communications Plan may change with the consequence that the campaign may be cancelled. | SOMS will amend the campaign to accommodate the shift in priority. |
| Monitoring of Expenditure against the Budget | There is a possibility that managers might not be able to spend the allocated budget and as a result the underspending on the Vote is more than two (2) per cent. | Emphasising the accountability for budget under control of programme/sub-programme and element managers by issuing appointment letters. Providing relevant and accurate information to the appointed programme/sub-programme and element managers on actual and projected expenditure. |
| Complete and proper records of financial affairs in accordance with prescribed norms and standards | There is a possibility that reconciliations do not balance and that amounts in disallowance/control or suspense accounts are not cleared timely. | Segregation of duties. Regular follow-up of balances in disallowance/control and suspense accounts. |
| Compliance with Supply Chain Management norms and standards | Non-adherence to SCM norms and standards. | Adherence to SOPs. Checklists completed. Analysis and verification of information/data. All relevant officials trained. |
| Maintained an accurate asset register | Inconsistent application of asset management practices. | Provide training/awareness to users Update information on the system regularly. Perform ad-hoc spot checks of assets. |
| Identification of risks and key areas of concern regarding preparation of financial and non-financial reports and compliance with applicable legislation | Possibility that incomplete evidence was submitted Incorrect evidence submitted. No response from responsible components. | Continuous follow-up with components to submit the evidence. |

Programme 2 – Sustainable Resource Management

Outcome 2: Integrated planning, budgeting and implementation for sustainable management of provincial and municipal fiscal resources.

Outcome risk: Compromised service delivery and responsiveness to socioeconomic needs of communities, current revenue streams are threatened.

| Outputs | Key Risk | Risk Mitigations |
|---|---|---|
| Research reports on the Provincial and Local Government Fiscal System | Lack of credible, relevant economic information, internal capacity constraints in terms of specialised competencies and competing interest across provinces and municipalities. | Procurement of service providers with expertise, capacity, knowledge to assist in overcoming capacity constraints and to correctly identify issues that would enable more effective negotiation around the fiscal transfer system. |
| Revenue Reports | Inputs into revenue reports not received timeously and information inaccuracies. | Continuous communication with departments and provide assistance where needed. |
| Local Government Cash Management Reports | Inputs into cash management reports not received timeously and information inaccuracies. | Continuous engagement with, monitoring of cash of municipalities and provision of support where needed. |
| Provincial Government Cash Management Reports | Inputs into cash management reports not received timeously and information inaccuracies. Banking and Accounting interface downtime. | Continuous engagements with departments and provide assistance where needed. Continuous communication and use of manual systems as backup. |
| Reports on the performance of the WCGRB | Timeous submission of supporting documentation. | Regular communication with the WCGRB. |
| Provincial budget policy assessment reports | Mismatch between budget allocations and actual budget implementation due to departments making trade-offs in the allocation and reallocation of resources, which could potentially undermine budget responsiveness to adequately respond to socio-economic imperatives. | Development and implementation of a budget policy framework that is responsive to the economic and fiscal climate and service delivery environment. Focus on monitoring and evaluation of departmental budget performance towards the achievement of outcomes. |
| Provincial Budget and Economic publications | Timeous availability and quality of economic and socio-economic data to inform budget policy and service delivery imperatives. | Continued implementation and provision of economic intelligence to inform integrated planning, budgeting and implementation. |
| Integrated Municipal Budget Policy Assessments reports | Municipalities do not table draft budgets by 31 March as per the MFMA. | Regular communication to all municipalities with support offered to municipalities that do not table draft budgets timeously. |
| Quarterly Performance Reports received, assessed | Municipalities do not table and submit quarterly performance reports within the required timeframe as per the MFMA. Quality of reports submitted are poor. | Regular communication to all municipalities to encourage timeous tabling. Support offered through the PDO capacity training to enable municipalities to submit quality quarterly reports. |
| Socio-economic intelligence publications | Availability of economic data. Inability of clients to internalise data to the benefit of municipal planning and budgeting. Timing of publications and alignment with municipal planning and budgeting process. | Socio-economic indicators and datasets reviewed each year in conjunction with sector departments and service providers to ensure usefulness and relevance of data presented. Dedicated roll-out programme for MERO and regular engagements with clients to brief on relevance and application of information. Review tabling date each year to ensure maximum impact and allow for sufficient time by role-players to consult publications. |
| Provincial Budget assessment reports | Budget database completed incorrectly. | Provide information sessions to complete the budget database. |
| Expenditure reviews | Integrity of data to compile the review. | Audited published sources are used. |

| Outputs | Key Risk | Risk Mitigations |
|---|--|---|
| Quarterly reports on the implementation of the budget | Integrity of information presented in the quarterly reports. Late and non-submission of quarterly reports. | Report is distributed to departments for comment before tabling. Provide assessment feedback to municipalities to implement in the ensuing quarters/ reporting period. Report is distributed to departments for comment before tabling. |
| Provincial Budget publications | Integrity of information presented in the Budget publications. | Votes to attest to the information presented in the publications. |
| Immovable asset management plans assessed | Timeous submission of the asset management plans by departments and entities. | Issuing of a Provincial Treasury Infrastructure Calendar, which will inform departments/ entities on when they must submit their asset management plans. |
| Quarterly reports on the implementation of infrastructure budgets to Cabinet | Late submission of inputs by the respective departments. | Proactive communication to departments/ entities on the inputs required from them. |
| Provincial Budget publications | Timeous submission of budget inputs by departments and entities. | Proactive communication to departments/ entities on the inputs required from them. |
| Assessment on municipal infrastructure delivery management system | Capacity to perform the assessment | Review of the unit's capacity. |
| Datasets managed | Integrity of data. | Source information directly from input systems. |
| Budget process plans managed | Changes to budget processes. | Proactively detect changes in budget processes. |
| IYM assessment on the sustainable implementation of the municipal budget | Incomplete, inaccurate or late information submitted | Provide reminders to and build relationship with municipalities, including through IGR structure. Use data strings extracted directly from financial system to reduce inaccuracies. |
| Assessment of municipal budgets and adjustment budgets for sustainability and credibility | Late submission and non-conformance to regulations and circulars | Provide workshops to update municipalities on changes to budget regulations and requirements. |
| Forums to strengthen intergovernmental cooperation and information sharing | Poor attendance, non-participation, unhappiness among stakeholders. | Regular engagements and structuring forums to encourage active participation from all stakeholders. |
| Responding to financial problems in municipalities | Non-cooperative stakeholders | Work to build trust with municipalities so that they see benefits of proposed changes required to restore financial sustainability. Also work with NT to expand toolbox of measures to enforce compliance where municipalities fail to implement necessary changes. |

Programme 3 – Asset Management

Outcome 3: Effective management and oversight of financial systems, supply chain and movable asset management governance within the provincial and municipal spheres.

Outcome risk: Lack of alignment of SCM prescripts to legislative requirements and administrative functions which risk is augmented through NT instructions, circulars and guidelines which are inconsistent.

| Outputs | Key Risk | Risk Mitigations |
|---|--|---|
| Municipal Districts assisted with standardised SCM and Asset Management Business practices to continuously improve SCM maturity | Commitment of municipalities to implement best business practices. | Using District Operating Models to maximise delivery efficiencies Utilising all municipal fora to strengthen cooperation and commitment. |
| Municipal System insight reports | Obtaining credible data from municipalities. | Using District Operating Models to capacitate municipal officials on requirements. Utilising all available data sources to maximise delivery efficiencies. |
| Annually defined support Programmes for departments and municipal districts Annually defined support programme for suppliers | The ability of the unit to respond effectively given its capacity constraints and the high demand to support departments and municipalities. | Using District Operating Models to maximise delivery efficiencies. Using technology tools to augment resource capacity. Tapping into internship programmes and Departmental capacity to support the limited capacity in the directorate and sub-directorate. Partnering with the Department of Economic Development and Tourism. Partnering with Legal Services from the Department of the Premier to roll out municipal support programmes. Implementation of a Customer Relationship Management (CRM) System to automate query handling. Utilisation of training videos and webinars. Development of FAQs. |
| Publication of Procurement Disclosure Reports on all COVID-19 Expenditure | Timeous publication and veracity of information are dependent on manual inputs by departments into the legacy financial systems which requires labour intensive checking mechanisms and verification processes. | Use of power BI tools and data store for ease of access and transversal verification by departments. Pitch for space on operational data store to optimize processing time of big datasets being used Partnerships with other PT units to improve data credibility on the legacy systems. |
| Focused strategic sourcing initiatives for value for money purchasing in the province | Lack of an adequate structure for strategic sourcing and transversal contracting. No funding available to establish resource capability The ability to implement strategies that developed. Cooperation of the departments and buy-in. | Implementation of and automated procurement planning toolkit as well as business intelligence tools for data analytics capability. Partnerships with departments to expand PT capacity in the absence of adequate structure. Focus on developing the technology on ePS, WCSEB and Procurement planning toolkit that enables strategic sourcing capability for departments. Prioritise data clean up and data credibility on procurement systems and Legacy system to enable strategic sourcing initiatives. |
| Municipal Procurement plans assessed | Obtaining credible data from municipalities. | Tapping into the MSCOA Data strings to obtain additional and credible data. |

| Outputs | Key Risk | Risk Mitigations |
|--|--|---|
| Provincial Financial Systems supported and maintained | The lack of WCG affordability. Lack of buy-in with key stakeholders. Delay by National Treasury in the IFMA implementation. | Implement incrementally as and when budget is available. Regular engagements with key stakeholders in the implementation of the financial systems. Implement strong governance arrangements to manage the system roll-out and maintenance and sustenance of the system. |
| Capacitated and trained system users | Insufficient capacity to train all 6600 Financial Systems users and mitigating the gap in knowledge on the financial systems functionalities | Capacitate the SIFS unit with required skills and posts to support the system training and utilize technology to improve the reach required to capacitate all system users |
| Evergreen Legacy Systems implemented | Antiquated BAS, LOGIS, PERSAL systems are not fully responding to needs of WCG departments, these systems are inflexible and expensive to maintain. The lack funding to implement Evergreen Legacy System. | Invest in the Evergreen Legacy System innovation to modernize the aged financial systems |
| Consolidated reporting provided from financial systems | Lack of system and data availability. Ability and capability of ICT strategic partners to deliver BI tools. | Regular monitoring of system downtime and procedures. Implement strong governance arrangements to manage implementation of the BI tools |

Programme 4 – Financial Governance

Outcome 4: Governance transformation in departments, entities and municipalities.

Outcome risks:

- a) Governance is fluid and dynamic as it is dependent on laws, regulations and frameworks that evolve with the environment.
- b) Accounting and legal frameworks are not static. It is continually amended to accommodate learnings from user requirements, changes to standards, past audits and outcomes of court cases.

| Outputs | Key Risk | Risk Mitigations |
|---|--|--|
| Oversight and monitoring of municipal financial governance | Material misstatements in submitted financial statements by municipalities resulting in negative audit outcomes. Municipalities do not complete the Western Cape Monitoring and Evaluation System (WCMES) questionnaires. | Monthly review of IYM which helps identify errors prior to finalisation of AFS. Escalation of non-compliance to Municipal Managers and PT Principal towards an adequate remedial action. Utilise other sources of data to complete the WCMES questionnaires. |
| Support initiatives to strengthen the understanding and application of accounting standards | Inconsistent interpretation and application of the accounting frameworks. Nominated officials not identified in accordance to their skills gap. | Training interventions and presentations at forums to address accounting matters. Provision of technical assistance in consultation with NT. AFS consistency workshops to drive consistency in accounting reporting across all institutions. |
| Reconciliation of AFS and data strings on National Treasury LG Database to ensure credibility of audited financial data | Municipalities do not submit their data strings to NT LG Database. | Constant communication with municipalities to submit data strings to NT LG Database. |

| Outputs | Key Risk | Risk Mitigations |
|--|--|--|
| Interventions conducted to ensure oversight and monitoring of departmental financial governance | The adequacy of the assessment criteria may not be comprehensive enough to assess the Financial management maturity capability of departments. | Continuous research and engagement with relevant stakeholders in terms of good governance practices to ensure that the capability criteria are complete in monitoring and guiding departments in terms of their governance maturity. |
| Departments supported on internal control initiatives | The complexity of the interpretation and implementation of the evolving accounting reforms in terms of the Standards of GRAP. | Workshop accounting frameworks with financial accountants. Provision of technical assistance in consultation with NT. |
| Votes supported in the application of accounting frameworks and norms and standards | The complexity of the interpretation and implementation of the evolving accounting reforms in terms of the Standards of GRAP. Inadequate capacity within the unit impacting on the ability to provide full support to departments. | Workshop accounting frameworks with financial accountants on GRAP and MCS changes. Provision of technical assistance in consultation with NT. Filling of vacant positions. |
| Oversight and monitoring of municipal financial governance provided to municipalities | Municipalities do not complete the Western Cape Monitoring and Evaluation System (WCMES) questionnaires. | Escalation of non-compliance to Municipal Managers and PT Principal towards an adequate remedial action. Utilise other sources of data to complete the WCMES questionnaires. |
| Municipalities supported through initiatives on municipal financial capacity building and training | Lack of funding to provide on training initiatives that address the skills gap and pipeline Non-attendance of training and other capacity interventions. Non-submission of training and capacity requirements through the reporting framework. | A responsive integrated training and capacitation strategy that also leverages off partnerships Awareness and communication to municipalities in terms of training programme and expectation from attendees. Escalation of non-compliance to Municipal Managers and PT Principal towards an adequate remedial action. |
| Municipalities supported through initiatives on internal audit and risk management | A lack of effective internal audit and risk management structures. Lack of capacitated officials within the internal audit and risk management cadre Non-attendance of training and other capacity interventions. | A responsive integrated training and capacitation strategy that leverages off partnerships The effective use of the established forums as a platform to share knowledge, good practice and resolving challenges Awareness and communication to municipalities in terms of training programme and expectation from attendees. |
| Municipalities and departments support on financial legal framework and policies | Lack of capacitated officials within the legal component Inconsistent interpretation between PT and NT on prescripts | A responsive integrated training and capacitation strategy that leverages off partnerships The effective use of the established forums as a platform to share knowledge, good practice and resolving challenges Strengthen the relationship with NT to come to an agreed understanding. |

4. Public Entity – Western Cape Gambling and Racing Board

The following entity reports to the Minister of Finance and Economic Opportunities (Provincial Treasury oversight):

The Western Cape Gambling and Racing Board is mandated to regulate gambling and betting in the Western Cape Province. The Board also has the mandate of collecting gambling taxes and levies for the Western Cape Provincial Fiscus. In so doing, gambling taxes and levies contribute towards funding a range of service delivery objectives inclusive of education, health and infrastructure among others.

| Name of Public Entity | Mandate | Outputs | Current Annual Budget |
|--|--------------------------------|--|-----------------------|
| Western Cape Gambling and Racing Board (WCGBR) | WCGR Act, 1996 (Act 4 of 1996) | <p>Board meetings where resolutions are adopted and given effect to within specified time period.</p> <p>Licence holders' CSI Commitments complied with.</p> <p>Public awareness of the Board's role and functions.</p> <p>Legal opinions drafted to guide Board and Office on legal implications of decisions taken.</p> <p>Compliance to Human Resources regulatory reporting requirements.</p> <p>A skilled, motivated and committed workforce.</p> <p>Effective and efficient financial administration.</p> <p>New applications processed.</p> <p>Renewal applications received processed.</p> <p>Licensed establishments carrying out gambling and betting activities that are in accordance with legislation.</p> <p>Known illegal gambling operations are shut down.</p> <p>Identified Regulatory Compliance Business Process improvements.</p> <p>Continuous ICT systems management for the organisation.</p> <p>Continuous knowledge and skills enhancement.</p> <p>Continuous availability of ICT systems.</p> | R71 527 |

Ongoing evaluation of the WCGRB is conducted via a number of mechanisms, e.g.:

- Quarterly assessment of the WCGRB's financial and performance information and feedback to the entity;
- Technical Engagements with the WCGRB every two months; and
- Bi-annual engagements between Provincial Treasury senior management and WCGRB senior management.

5. Infrastructure projects

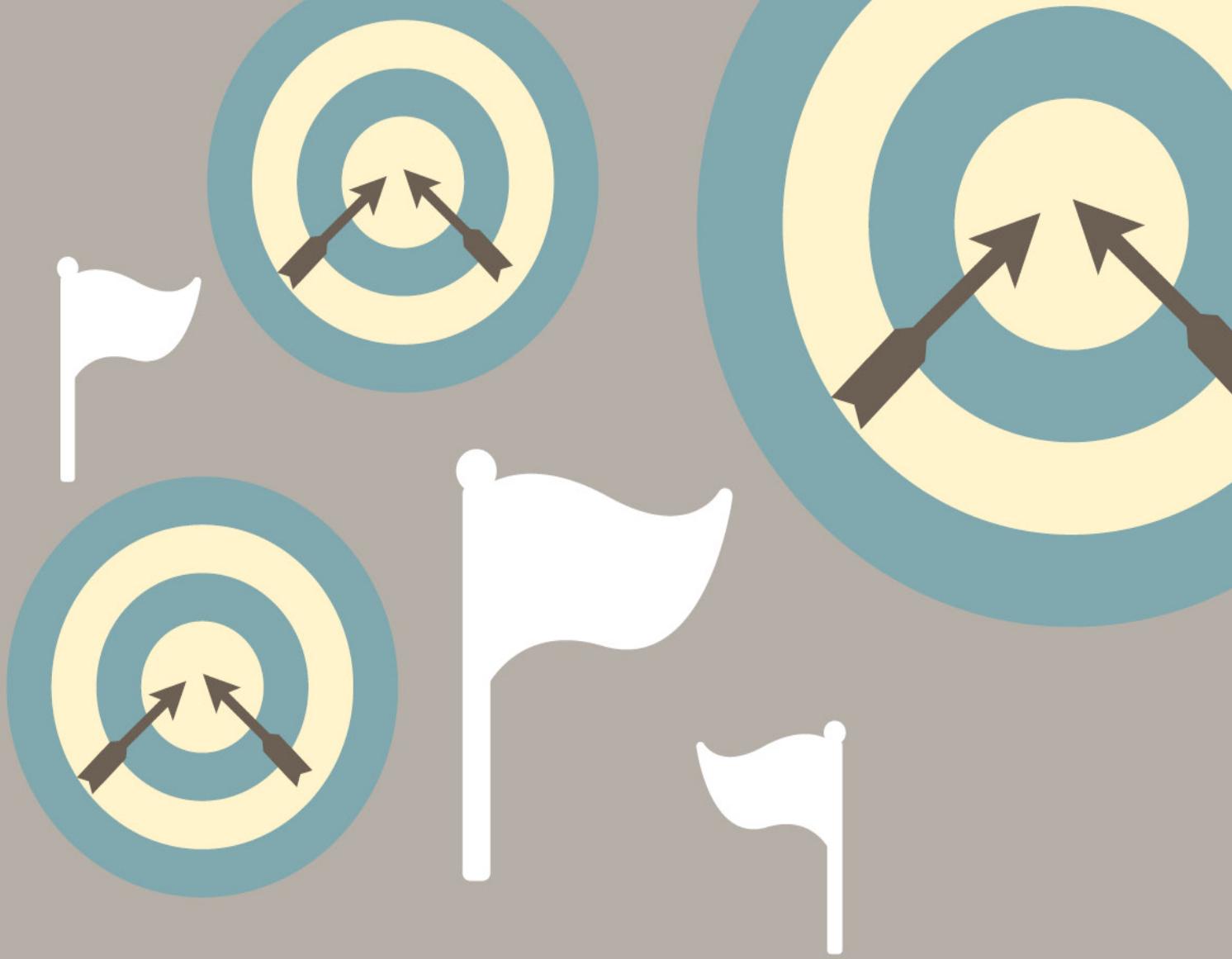
The Department's internal responsibilities do not relate to major capital investment, except as provided for under Sub-programme 1.3: Financial Management, which covers planned equipment expenditure within the Department, and Sub-programme 2.4: Public Finance (Element: Immovable Assets) which details the Provincial Treasury's oversight responsibilities relating to infrastructure planning and spending.

6. Public private partnerships (PPPs)

The Provincial Treasury does not have any departmental PPP projects.

The Provincial Treasury's oversight responsibilities for PPPs within the Province are housed under Sub-programme: Public Finance (Element: Infrastructure).

The Provincial Treasury does not have any departmental PPP projects. The Provincial Treasury's oversight responsibilities for PPPs within the Province are housed under Sub-programme: Public Finance (Element:



TECHNICAL INDICATOR DESCRIPTIONS

PART D

PART D: TECHNICAL INDICATOR DESCRIPTIONS

Programme 1 – Administration

Sub-programme 1.2: Management Services

Output indicators

| | | | | | | |
|---|---|---------------------------------|------------------------------------|-----------------------------|--|--|
| Indicator Number | 1.2.1.1 | | | | | |
| Indicator title | Number of phases of a monitoring and evaluation system implemented | | | | | |
| Short definition | The implementation, through various phases, of a monitoring and evaluation system that spells out a systematic process for monitoring programme performance according to plan and desired result (evaluation) over time. Phase 3: 2022/23: Communication, advocacy and culture for M&E | | | | | |
| Key Beneficiaries | Provincial Treasury Units | | | | | |
| Purpose | An M&E system will help the Department to assess and manage performances so the right decisions and improvements can be made. | | | | | |
| Source of data | Monitoring and Evaluation System Implementation Reports | | | | | |
| Method of calculation | Simple count | | | | | |
| Calculation type | Cumulative | Year-end: | | Year-to-date: | | |
| | Non-cumulative: X | | | | | |
| Reporting cycle | Quarterly: | Bi-annually: | Annually: X | Biennially: | | |
| Desired performance | Higher than target: | On target: X | Lower than target: | | | |
| Indicator responsibility | Director: Strategic and Operational Management Support | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable Description of spatial impact: Not Applicable | | | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations: Extent: Local municipality: Not Applicable Detail/address/coordinates: Not Applicable For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Single location: Not Applicable | Multiple locations: Not Applicable | | | |
| | | Provincial: Not Applicable | District: Not Applicable | | | |
| | | Ward: Not Applicable | Address: Not Applicable | | | |
| | | | | | | |
| | | Yes: | No: | | | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | Not Applicable | | | | |
| | Target for youth: | Not Applicable | | | | |
| | Target for people with disabilities: | Not Applicable | | | | |
| | Target for older persons: | Not Applicable | | | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: No link: X | | |
| Assumptions | There will be buy-in from Top Management for the implementation of the DES | | | | | |
| Means of verification | Rapid Evaluation (Review) of the DES to include an analysis of achievements, successes, challenges and learnings. | | | | | |
| Data limitations | Not Applicable | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | | | |
| | Is this a demand driven indicator? | Yes: | No: X | | | |
| COVID-19 linkage | Yes: | No: X | | | | |
| Implementation Data/ (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | |

| | | | | |
|---|---|---|---|-------------------|
| Indicator Number | 1.2.1.2 | | | |
| Indicator title | Number of strategy execution office milestones reached | | | |
| Short definition | This SEO will facilitate the execution of the strategic milestones reached of the following strategic levers: • Talent Management (1), • Knowledge Management (1), and • Information Management (1) | | | |
| Key Beneficiaries | Provincial Treasury Units | | | |
| Purpose | The SEO will serve as the critical link between executive vision and the work of the Department by providing a standard departmental methodology for planning, executing, staffing, prioritising, and learning from all the projects that make up the department. A SEO goes beyond the traditional project management categories, with an expanded role that links strategic objectives to individual projects and portfolios. | | | |
| Source of data | Quarterly Strategy Execution Office Reports | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative: | Year-end: X | Year-to-date: | |
| | Non-cumulative: | | | |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | Biennially: |
| Desired performance | Higher than target: | On target: X | Lower than target: | |
| Indicator responsibility | Director: Strategic and Operational Management Support | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable Description of spatial impact: Not Applicable | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations: Extent: Local municipality: Not Applicable Detail/address/coordinates: Not Applicable | Single location: Not Applicable Provincial: Not Applicable Ward: Not Applicable | Multiple locations: Not Applicable District: Not Applicable Address: Not Applicable | N/A |
| | For multiple delivery locations will this be shared in the Annual Operational Plan (AOP) | | | N/A |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: Target for youth: Target for people with disabilities: Target for older persons: | | | |
| Recovery Plan Focus Areas | Jobs: Safety: | Well-being: | New Way of Work: | No link: X |
| Assumptions | Staff will buy into the culture journey | | | |
| Means of verification | Report on the execution of the Talent Management Strategy, Talent Management Strategy Dashboard | | | |
| Data limitations | Not Applicable | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | Is this a demand driven indicator? | Yes: | No: X | |
| COVID-19 linkage | Yes: | No: X | | |
| Implementation Data (Key deliverables) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | |

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| Indicator Number | 1.2.1.3 | | | | | |
| Indicator title | Percentage of communication campaigns implemented | | | | | |
| Short definition | Communication plan implemented to effectively communicate the work of the Department and engage with stakeholders. | | | | | |
| Key Beneficiaries | Provincial Treasury Units | | | | | |
| Purpose | To ensure and enhance effective communication, raise awareness and information sharing on key matters relevant to both internal and external stakeholders. | | | | | |
| Source of data | Communication Plan, Brand Assessment Reports, Proof of Payment | | | | | |
| Method of calculation | Numerator: Number of activities in the plan implemented | X 100 | | | | |
| | Denominator: Number of planned activities for the year | | | | | |
| Calculation type | Cumulative: Not Applicable Non-cumulative: X | Year-end: Not Applicable | Year-to-date: Not Applicable | | | |
| Reporting cycle | Quarterly: | Bi-annually: | Annually: X | Biennially: | | |
| Desired performance | Higher than target: X | On target: | Lower than target: Not Applicable | | | |
| Indicator responsibility | Head of Communication: Provincial Treasury | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable Description of spatial impact: Not Applicable | | | | | |
| Spatial Context | Number of locations: | Single location: Not Applicable | Multiple locations: Not Applicable | | | |
| (Relevant where products and services are delivered, specifically to the public) | Extent: | Provincial: Not Applicable | District: Not Applicable | | | |
| | Local municipality: Not Applicable | Ward: Not Applicable | Address: Not Applicable | | | |
| | Detail/address/coordinates: Not Applicable | | | | | |
| | For multiple delivery locations will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | | | |
| Disaggregation of beneficiaries | Target for woman: | | | Not Applicable | | |
| (Human Rights groups, where applicable) | Target for youth: | | | Not Applicable | | |
| | Target for people with disabilities: | | | Not Applicable | | |
| | Target for older persons: | | | Not Applicable | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: X | | |
| Assumptions | Communication plan will be approved by stakeholders | | | | | |
| Means of verification | Proof of submission of the Communication Plan to Department of the Premier Corporate Communication. Communication Implementation Report | | | | | |
| Data limitations | Changing communication priorities | | | | | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: X | | |
| | Is this a demand driven indicator? | | Yes: | No: X | | |
| COVID-19 linkage | Yes: | No: X | | | | |
| Implementation Data (Key deliverables) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | |

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| Indicator Number | 1.2.1.4 | | | | | |
| Indicator title | Number of talent management strategy milestones reached | | | | | |
| Short definition | The consolidation of all capacity Building initiatives aimed to address skills shortage within the department, (1) empowering official with new skills and adapt to skill identified for 4I future skills (2) attracting skills from external environment fitting into "Employer of Choice" (3) professionalise workplace to improve service delivery (4) building talent pipeline by investing, empowering and promotion of Youth Development | | | | | |
| Key Beneficiaries | Provincial Government and Municipalities | | | | | |
| Purpose | The implementation of an integrated talent management strategy in order to improve public financial management. To drive synergies and consolidate the efforts of training and capacitation initiatives holistically across PT. To achieve the long-term goal of becoming an employer of choice. | | | | | |
| Source of data | Talent Management Strategy Implementation Report, Talent Management Strategy Dashboard | | | | | |
| Method of calculation | Simple Count | | | | | |
| Calculation type | Cumulative: | Year-end: <input checked="" type="checkbox"/> | Year-to-date: | | | |
| | Non-cumulative: | | | | | |
| Reporting cycle | Quarterly: <input checked="" type="checkbox"/> | Bi-annually: | Annually: | Biennially: | | |
| Desired performance | Higher than target: | On target: <input checked="" type="checkbox"/> | Lower than target: | | | |
| Indicator responsibility | Director: Strategic and Operational Management Support | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable Description of spatial impact: Not Applicable | | | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: <input checked="" type="checkbox"/> | Multiple locations: | | | |
| | Extent | Provincial: <input checked="" type="checkbox"/> | District: | | | |
| | Local municipality: Not Applicable | Ward: | Address: | | | |
| | Detail/address/coordinates: | | | | | |
| | For multiple delivery locations will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | | | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | Not Applicable | | | | |
| | Target for youth: | Not Applicable | | | | |
| | Target for people with disabilities: | Not Applicable | | | | |
| | Target for older persons: | Not Applicable | | | | |
| Recovery Plan Focus Areas | Jobs: <input checked="" type="checkbox"/> | Safety: | Well-being: | New Way of Work: No link: | | |
| Assumptions | Full co-operation from all stakeholders in the implementation of the Talent Management Strategy | | | | | |
| Means of verification | Talent Management Strategy, Talent Management Strategy Implementation Report, Dashboard | | | | | |
| Data limitations | None | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: <input checked="" type="checkbox"/> | | | |
| | Is this a demand driven indicator? | Yes: | No: <input checked="" type="checkbox"/> | | | |
| COVID-19 linkage | Yes: | No: <input checked="" type="checkbox"/> | | | | |
| Implementation Data (Key deliverables) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | |

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|---|---|--|---|------------------------------------|--|--|
| Indicator Number | 1.2.1.5 | | | | | |
| Indicator title | Number of bursaries awarded | | | | | |
| Short definition | Number of bursaries awarded through the Internal and External Bursary Programmes of the department. | | | | | |
| Key Beneficiaries | Key beneficiaries include scholars, students and internal staff. | | | | | |
| Purpose | To measure the number of beneficiaries supported through the Internal and External Bursary Programmes | | | | | |
| Source of data | A list of beneficiaries as recommended by the Human Resources Development Committee and approved by the Head of Department | | | | | |
| Method of calculation | Simple count | | | | | |
| Calculation type | Cumulative: | Year-end: <input checked="" type="checkbox"/> | Year-to-date: | | | |
| | Non-cumulative: | | | | | |
| Reporting cycle | Quarterly: <input checked="" type="checkbox"/> | Bi-annually: | Annually: | Biennially: | | |
| Desired performance | Higher than target: | On target: <input checked="" type="checkbox"/> | Lower than target: | | | |
| Indicator responsibility | Director: Strategic and Operational Management Support | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable Description of spatial impact: Not Applicable | | | | | |
| Spatial Context | Number of locations | Single location: Not Applicable | | Multiple locations: Not Applicable | | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | Provincial: Not Applicable | | District: Not Applicable | | |
| | Local municipality: | Ward: Not Applicable | | Address: Not Applicable | | |
| | Detail/address/coordinates: Not Applicable | | | | | |
| | For multiple delivery locations will this be shared in the Annual Operational Plan (AOP) | Yes: | | No: | | |
| | | | | | | |
| Disaggregation of beneficiaries | Target for woman: | | 16 | | | |
| (Human Rights groups, where applicable) | Target for youth: | | 22 | | | |
| | Target for people with disabilities: | | 2 | | | |
| | Target for older persons: | | 2 | | | |
| Recovery Plan Focus Areas | Jobs: <input checked="" type="checkbox"/> | Safety: | Well-being: | New Way of Work: No link: | | |
| Assumptions | The list of awarded beneficiaries of the external and internal bursary programmes is based on the database of applications received per year. | | | | | |
| Means of verification | Signed bursary contracts with bursary holders, Proof of registration from tertiary institutions | | | | | |
| Data limitations | <ul style="list-style-type: none"> • Fee changes in institutions • Bursary recipient may fail to register, cancel or decline the bursary, or become deceased, the number of students awarded the bursary may thus not be the exact number enrolled. | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: <input checked="" type="checkbox"/> | | | |
| | Is this a demand driven indicator? | Yes: | No: <input checked="" type="checkbox"/> | | | |
| COVID-19 linkage | Yes: | No: <input checked="" type="checkbox"/> | | | | |
| Implementation Data (Key deliverables) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | |

Sub-programme 1.3: Financial Management

Output Indicators

| | | | | | | |
|---|---|---------------------------------|------------------------------------|-------------------|--|--|
| Indicator number | 1.3.1.1 | | | | | |
| Indicator title | Number of In-Year Monitoring (IYM) Reports | | | | | |
| Short definition | Monthly report on the actual expenditure for the preceding months and a projection of expected expenditure for the remainder of the current financial year | | | | | |
| Key Beneficiaries | Executive Authority, Accounting Officer Programme, Sub-programme, and Element managers | | | | | |
| Purpose | For internal management purposes – to enable the Department to manage its activities effectively, ensure that it is being operated in accordance with its budget and that it is following prescribed rules and regulations. For external monitoring and reporting – to enable external monitoring to ensure that the Department remains within budget, and to provide Provincial Treasury with an overview of financial activity for reporting to Cabinet. | | | | | |
| Source of data | BAS, PERSAL, LOGIS, Vulindlela, MTEC Database, EPRE, Management inputs | | | | | |
| Method of calculation | Simple count | | | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | | | |
| | Non-cumulative: | | | | | |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | Biennially: | | |
| Desired performance | Higher than target: | On target: X | Lower than target: | | | |
| Indicator responsibility | CFO | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable Description of spatial impact: Not Applicable | | | | | |
| Spatial Context | Number of locations | Single location: Not Applicable | Multiple locations: Not Applicable | | | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | Provincial: Not Applicable | District: Not Applicable | | | |
| | Local municipality: Not Applicable | Ward: Not Applicable | Address: Not Applicable | | | |
| | Detail/address/coordinates: Not Applicable | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | | | |
| | Target for woman: Target for youth: Target for people with disabilities: Target for older persons: | | | | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | New Way of Work: | No link: X | | |
| Assumptions | <ul style="list-style-type: none"> Co-operation from components Synergy within Directorate | | | | | |
| Means of verification | Signed IYM Model for the Vote and per programme | | | | | |
| Data limitations | Accuracy of projections | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | | | |
| | Is this a demand driven indicator | Yes: | No X | | | |
| COVID-19 linkage | Yes: | No: X | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | |

| | | | | |
|---|---|---------------------------|------------------------------------|------------------------------------|
| Indicator number | 1.3.1.2 | | | |
| Indicator title | Number of reports on compliance with minimum financial management performance indicators | | | |
| Short definition | Monthly report on the following: financial transactions, closure dates, exceptions/adjustments/interfaces and reconciliations, payables and receivables, disallowance/control and suspense accounts, expenditure management and management of leases, | | | |
| Key Beneficiaries | Accounting Officer, Programme, Sub-programme, and Element managers | | | |
| Purpose | To ensure that the Department keeps full and proper record of the financial affairs of the Department and enables it to prepare accurate financial statements to the Auditor-General and the relevant Treasury | | | |
| Source of data | BAS, PERSAL, LOGIS, Irregular expenditure database, Fruitless and wasteful expenditure database | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | Non-cumulative: |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | Biennially: |
| Desired performance | Higher than target: | On target: X | Lower than target: | |
| Indicator responsibility | CFO | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable Description of spatial impact: Not Applicable | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: X | Multiple locations: Not Applicable | |
| | Extent | Provincial: X | District: Not Applicable | |
| | Local municipality: Not Applicable | Ward: Not Applicable | Address: Not Applicable | |
| | Detail/address/coordinates: Not Applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | Not applicable | | |
| | Target for youth: | Not applicable | | |
| | Target for people with disabilities: | Not applicable | | |
| | Target for older persons: | Not applicable | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: No link: X |
| Assumptions | <ul style="list-style-type: none"> • No forced closure of BAS • Monthly reconciliations (BAS/LOGIS, BAS/PERSAL, BAS/PMG) are completed • Regular clearance of outstanding balances in disallowance/control and suspense accounts • Irregular, Fruitless and wasteful and unauthorised expenditure cases are reported, investigated, and finalised • Finance lease expenditure was correctly classified | | | |
| Means of verification | Compliance with minimum financial management performance indicators report | | | |
| Data limitations | <ul style="list-style-type: none"> • Accuracy of the information provided • System down time | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | Is this a demand driven indicator | Yes: | No: X | |
| COVID-19 linkage | Yes: | No: X | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | |

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|--|--|---------------------------------|------------------------------------|------------------|--------------------|--|--|
| Indicator number | 1.3.1.3 | | | | | | |
| Indicator title | Number of Supply Chain Management reports on compliance with norms and standards | | | | | | |
| Short definition | Report on the procurement transactions for each form of procurement, compliance with the norms and standards prescribed for the various forms of procurement, any patterns observed that could be construed as irregular in the responses received from the issuance, management, or handling of requests for quotations and bids via EPT , any problems experienced with invitations of quotations through EPS , information on payments outstanding after the prescribed 30-day period and any problems experienced with the implementation of the AOS | | | | | | |
| Key Beneficiaries | Accounting Officer, Programme, Sub-programme, and Element managers | | | | | | |
| Purpose | To inform the Accounting Officer and the Provincial Treasury on compliance with Supply Chain Management norms and standards and other important issues | | | | | | |
| Source of data | LOGIS, EPS, SCM Registers | | | | | | |
| Method of calculation | Simple count | | | | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | | Non-cumulative: | | |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | | Biennially: | | |
| Desired performance | Higher than target: | | On target: X | | Lower than target: | | |
| Indicator responsibility | CFO | | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable Description of spatial impact: Not Applicable | | | | | | |
| Spatial Context | Number of locations | Single location: Not Applicable | Multiple locations: Not Applicable | | | | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | Provincial: Not Applicable | District: Not Applicable | | | | |
| | Local municipality: Not Applicable | Ward: Not Applicable | Address: Not Applicable | | | | |
| | Detail/address/coordinates: Not Applicable | | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | | | | |
| | | | | | | | |
| Disaggregation of beneficiaries | Target for woman: | | Not applicable | | | | |
| (Human Rights groups, where applicable) | Target for youth: | | Not applicable | | | | |
| | Target for people with disabilities: | | Not applicable | | | | |
| | Target for older persons: | | Not applicable | | | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: | No link: X | | |
| Assumptions | <ul style="list-style-type: none"> Compliance with norms and standards prescribed for various types of procurement. All information is accurate and supporting documents are available. | | | | | | |
| Means of verification | Supply Chain Management reports | | | | | | |
| Data limitations | <ul style="list-style-type: none"> Accuracy of the information provided System down time | | | | | | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: X | | | |
| | Is this a demand driven indicator | | Yes: | No: X | | | |
| COVID-19 linkage | Yes: | | No: X | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | | |

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|---|---|---------------------------------|------------------------------------|----------------|--------------------|--|--|
| Indicator number | 1.3.1.4 | | | | | | |
| Indicator title | Number of stock-take and asset verification reports | | | | | | |
| Short definition | Bi-annual report indicating that the physical existence of assets was verified with the asset register via an asset count and verification process, all discrepancies were rectified, and all losses and/or surpluses were reported to the relevant official for a response. | | | | | | |
| Key Beneficiaries | Accounting Officer Programme, Sub-programme, and Element managers | | | | | | |
| Purpose | To ensure that the Department has and maintains a credible asset register and is able to report accurately on assets in the Annual Financial Statements | | | | | | |
| Source of data | LOGIS, BAS | | | | | | |
| Method of calculation | Simple count | | | | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | | Non-cumulative: | | |
| Reporting cycle | Quarterly: X | | Bi-annually: | Annually: | Biennially: | | |
| Desired performance | Higher than target: | | On target: X | | Lower than target: | | |
| Indicator responsibility | CFO | | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable Description of spatial impact: Not Applicable | | | | | | |
| Spatial Context | Number of locations | Single location: Not Applicable | Multiple locations: Not Applicable | | | | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | Provincial: Not Applicable | District: Not Applicable | | | | |
| | Local municipality: Not Applicable | Ward: Not Applicable | Address: Not Applicable | | | | |
| | Detail/address/coordinates: Not applicable | | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | | Yes: | No: | | | |
| | | | | | | | |
| Disaggregation of beneficiaries | Target for woman: | | Not applicable | | | | |
| (Human Rights groups, where applicable) | Target for youth: | | Not applicable | | | | |
| | Target for people with disabilities: | | | Not applicable | | | |
| | Target for older persons: | | | Not applicable | | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | | Well-being: | New Way of Work: | | |
| Assumptions | <ul style="list-style-type: none"> The asset register is updated timeously as assets are acquired, moved, transferred and disposed of. All information is accurate and supporting documents are available No discrepancies between asset register and physical assets. | | | | | | |
| Means of verification | Stocktake and asset verification report. | | | | | | |
| Data limitations | <ul style="list-style-type: none"> Accuracy of the information provided System down time Availability and cooperation of officials | | | | | | |
| Type of Indicator | Is this a service delivery indicator? | | | Yes: | No: X | | |
| | Is this a demand driven indicator | | | Yes: | No: X | | |
| COVID-19 linkage | Yes: | | No: X | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | | |

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|---|---|---------------------------------|------------------------------------|---|
| Indicator number | 1.3.1.5 | | | |
| Indicator title | Number of Status of Records Review reports | | | |
| Short definition | Quarterly report on the status of financial and non-financial performance and compliance with applicable legislation. | | | |
| Key Beneficiaries | Accounting Officer Programme, Sub-programme, and Element managers | | | |
| Purpose | To assist the Accounting Officer in maintaining the status quo by communicating the risks and key areas of concern that may affect the preparation of its financial and performance reports and compliance with applicable legislation. | | | |
| Source of data | IFS, AFS, Debt Register, Reconciliations, Trial Balance, SCM performance report, Registers (lease, deviations), APP, QPR, | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | Non-cumulative: |
| Reporting cycle | Quarterly: X | | Bi-annually: | Annually: |
| Desired performance | Higher than target: | | On target: X | Lower than target: |
| Indicator responsibility | CFO | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable Description of spatial impact: Not Applicable | | | |
| Spatial Context (Where the relevant products and services are delivered, specifically to the public) | Number of locations | Single location: Not Applicable | Multiple locations: Not Applicable | |
| | Extent | Provincial: Not Applicable | District: Not Applicable | |
| | Local municipality: Not Applicable | Ward: Not Applicable | Address: Not Applicable | |
| | Detail/address/coordinates: Not Applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | | No: |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | Not applicable | |
| | Target for youth: | | Not applicable | |
| | Target for people with disabilities: | | Not applicable | |
| | Target for older persons: | | Not applicable | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: No link: Not Applicable |
| Assumptions | <ul style="list-style-type: none"> • Co-operation from components • Timeous submission of adequate evidence to perform the review | | | |
| Means of verification | Status of Records Review report | | | |
| Data limitations | <ul style="list-style-type: none"> • Accuracy of the information provided • Timeous submission of information | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | Is this a demand driven indicator | Yes: | No: X | |
| COVID-19 linkage | Yes: | | No: X | |
| Implementation Data - AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | |

Programme 2 – Sustainable Resource Management

Sub-programme 2.2: Fiscal Policy

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|---|---|--------------------|---------------------------|---------------------------------------|
| Indicator number | 2.2.1.1 | | | |
| Indicator title | Number of research reports on the Provincial and Local Government Fiscal System | | | |
| Short definition | Research reports on various topics relating to the Provincial and Local Government Fiscal System | | | |
| Key Beneficiaries | Senior Management as it informs decision making | | | |
| Purpose | To present a research base allowing for intergovernmental discussion for Integrated Planning, Budgeting and Implementation. | | | |
| Source of data | Available data and economic variables and national, provincial and municipal budget data sets as well as MyContent | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | Non-cumulative: |
| Reporting cycle | Quarterly: X | | Bi-annually: | Annually: Biennially: |
| Desired performance | Higher than target: | | On target: X | Lower than target: |
| Indicator responsibility | Senior Manager: Fiscal Policy | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | |
| Spatial Context | Number of locations | | Single location: X | Multiple locations: Not applicable |
| (Relevant where products and services are delivered, specifically to the public) | Extent | | Provincial: X | District: Not applicable |
| | Local municipality: Not applicable | | Ward: Not applicable | Address: Not applicable |
| | Detail/address/coordinates: Not applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | | Yes: | No: |
| Disaggregation of beneficiaries | Target for woman: Target for youth: | | | |
| (Human Rights groups, where applicable) | Target for people with disabilities: Target for older persons: | | | |
| | Not applicable Not applicable | | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: No link: X |
| Assumptions | The directorate retains research capacity in-house | | | |
| Means of verification | Research Reports available on MyContent | | | |
| Data limitations | Limitation to access certain information regarding fiscal variables. | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | Is this a demand driven indicator? | Yes: | No: X | |
| COVID-19 linkage | Yes: | | No: X | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | |

| | | | | |
|---|---|---------------------------|------------------------------------|--|
| Indicator number | 2.2.1.2 | | | |
| Indicator title | Number of Provincial Revenue Management Reports | | | |
| Short definition | Number of Revenue reports monitoring revenue in order to encourage efficient and effective collection of own revenue for Integrated planning, budgeting and implementation. | | | |
| Key Beneficiaries | Senior Management | | | |
| Purpose | For internal management purposes – to enable the Department to manage its activities effectively, ensure that it is being operated in accordance with its budget and that it is following prescribed rules and regulations. For external monitoring and reporting – to enable external monitoring to ensure that the Department remains within budget, and to provide Provincial Treasury with an overview of financial activity for reporting to Cabinet. | | | |
| Source of data | MyContent | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | Non-cumulative: |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | Biennially: |
| Desired performance | Higher than target: | On target: X | Lower than target: | |
| Indicator responsibility | Senior Manager: Fiscal Policy | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: X | Multiple locations: Not applicable | |
| | Extent | Provincial: X | District: Not applicable | |
| | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | |
| | Detail/address/coordinates: Not applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: No link: Not applicable |
| Assumptions | Recommendations made in these reports are considered to be an early warning to the sustainability of provincial cash and revenue | | | |
| Means of verification | Provincial Revenue Management Reports are available on the Provincial Treasury Database | | | |
| Data limitations | Subject to quality and accuracy of department reporting. | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | Is this a demand driven indicator? | Yes: | No: X | |
| COVID-19 linkage | Yes: | No: X | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | |

| | | | | | | | |
|---|---|---------------------------------|--------------|------------------------------------|-----------------|--|--|
| Indicator number | 2.2.1.3 | | | | | | |
| Indicator title | Number of Local Government Cash Management Reports | | | | | | |
| Short definition | Number of Municipal Cash Management Reports monitoring revenue and cash flows in order to encourage efficient and effective collection of own revenue and cash flows for Integrated planning, budgeting and implementation. | | | | | | |
| Key Beneficiaries | Senior Management | | | | | | |
| Purpose | To provide support to municipalities in order to reduce the risk of under collection through monthly monitoring. | | | | | | |
| Source of data | MyContent | | | | | | |
| Method of calculation | Simple count | | | | | | |
| Calculation type | Cumulative | Year-end: X | | Year-to-date: | Non-cumulative: | | |
| Reporting cycle | Quarterly: X | | Bi-annually: | Annually: | Biennially: | | |
| Desired performance | Higher than target: | | On target: X | Lower than target: | | | |
| Indicator responsibility | Senior Manager: Fiscal Policy | | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | | | | |
| (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: Not applicable | | Multiple locations: Not applicable | | | |
| | Extent | Provincial: Not applicable | | District: Not applicable | | | |
| | Local municipality: Not applicable | Ward: Not applicable | | Address: Not applicable | | | |
| | Detail/address/coordinates: Not applicable | | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | | No: | | | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | | Not applicable | | | |
| | Target for youth: | | | Not applicable | | | |
| | Target for people with disabilities: | | | Not applicable | | | |
| | Target for older persons: | | | Not applicable | | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New way of Work | No link: X | | |
| Assumptions | Recommendations made in these reports are considered to be an early warning to the sustainability to municipal cash and revenue. | | | | | | |
| Means of verification | Municipal Cash Management Reports are made available on MyContent | | | | | | |
| Data limitations | Subject to quality and accuracy of municipal reporting. | | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | | | |
| | Is this a demand driven indicator? | Yes: | | No: X | | | |
| COVID-19 linkage | Yes: | | No: X | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | | |

| | | | | |
|---|--|----------------------------|------------------------------------|--------------------------------|
| Indicator number | 2.2.1.4 | | | |
| Indicator title | Number of Provincial Government Cash Management Reports | | | |
| Short definition | Number of Provincial Cash Management reports monitoring revenue and cash flows in order to encourage efficient and effective collection of own revenue and cash flows for Integrated planning, budgeting and implementation. | | | |
| Key Beneficiaries | Senior management | | | |
| Purpose | To provide support to departments in order to reduce the risk of under collection through monthly monitoring. | | | |
| Source of data | MyContent | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | Non-cumulative: |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | Biennially: |
| Desired performance | Higher than target: | On target: X | Lower than target: | |
| Indicator responsibility | Senior Manager: Fiscal Policy | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | |
| Spatial Context | Number of locations | Single location: X | Multiple locations: Not applicable | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | Provincial: Not applicable | District: Not applicable | |
| | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | |
| | Detail/address/coordinates: Not applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | |
| | | | | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: Target for youth: Target for people with disabilities: Target for older persons: | | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: No link: X |
| Assumptions | Recommendations made in these reports are considered to be an early warning to the sustainability of provincial cash and revenue | | | |
| Means of verification | Provincial Cash Management Reports are available on the Treasury database | | | |
| Data limitations | Subject to quality and accuracy of department reporting. | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | Is this a demand driven indicator? | Yes: | No: X | |
| COVID-19 linkage | Yes: | No: X | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/109018206 | | | |

| | | | | | | | |
|--|---|--------------------|---------------------|---------------------------------|------------------------------------|--|--|
| Indicator number | 2.2.1.5 | | | | | | |
| Indicator title | Number of reports on the performance of the WCGRB | | | | | | |
| Short definition | Quarterly report on the financial and non-financial performance of the WCGRB in order to promote good governance of the WCGRB. | | | | | | |
| Key Beneficiaries | Senior Management and Ministry | | | | | | |
| Purpose | To monitor the performance of the WCGRB in order to promote Integrated planning, budgeting and implementation | | | | | | |
| Source of data | MyContent, Western Cape Gambling and Racing Board Operations Reports, Electronic Quarterly Performance Reporting System. | | | | | | |
| Method of calculation | Simple count | | | | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | Non-cumulative: | | | |
| Reporting cycle | Quarterly: X | | Bi-annually: | Annually: | Biennially: | | |
| Desired performance | Higher than target: | | On target: X | Lower than target: | | | |
| Indicator responsibility | Senior Manager: Fiscal Policy | | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations | | | Single location: Not applicable | Multiple locations: Not applicable | | |
| | Extent | | | Provincial: Not applicable | District: Not applicable | | |
| | Local municipality: Not applicable | | | Ward: Not applicable | Address: Not applicable | | |
| | Detail/address/coordinates: Not applicable | | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | | | Yes: | No: | | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | | Not applicable | | | |
| | Target for youth: | | | Not applicable | | | |
| | Target for people with disabilities: | | | Not applicable | | | |
| | Target for older persons: | | | Not applicable | | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: | No link: X | | |
| Assumptions | WCGRB information requirements submitted timeously | | | | | | |
| Means of verification | QPR assessments available on the database, report submitted to the WCGRB | | | | | | |
| Data limitations | Not applicable | | | | | | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: X | | | |
| | Is this a demand driven indicator? | | Yes: | No: X | | | |
| COVID-19 linkage | Yes: | No: X | | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | | |

Sub-programme 2.3: Budget Management

Element: Provincial Government Budget Office

Output Indicators

| | | | | | | |
|---|---|---------------------------|--------------------|------------------------------------|--|--|
| Indicator number | 2.3.1.1 | | | | | |
| Indicator title | Number of provincial budget policy assessment reports | | | | | |
| Short definition | Budget submissions assessed as part of the Provincial Government Medium Term Expenditure Committee (MTEC) process. | | | | | |
| Key Beneficiaries | Senior Management MTEC Committee | | | | | |
| Purpose | To improve allocative efficiency, responsiveness of the budget to socio-economic needs, budget policy objectives and national and provincial priorities. | | | | | |
| Source of data | The assessment reports are available on the Provincial Treasury database. | | | | | |
| Method of calculation | Simple count | | | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | Non-cumulative: | | |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | Biennially: | | |
| Desired performance | Higher than target: | On target: X | Lower than target: | | | |
| Indicator responsibility | Senior Manager: Provincial Government Budget Office | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: X | | Multiple locations: Not applicable | | |
| | Extent | Provincial: X | | District: Not applicable | | |
| | Local municipality: Not applicable | Ward: Not applicable | | Address: Not applicable | | |
| | Detail/address/coordinates: 15 wale street, Cape Town | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | | No: | | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | | Not applicable | | |
| | Target for youth: | | | Not applicable | | |
| | Target for people with disabilities: | | | Not applicable | | |
| | Target for older persons: | | | Not applicable | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: X | | |
| Assumptions | Departmental budget datasets submitted timeously for assessment | | | | | |
| Means of verification | Provincial budget policy assessment reports | | | | | |
| Data limitations | Not applicable | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | | |
| | Is this a demand driven indicator? | Yes: | | No: X | | |
| COVID-19 linkage | Yes: | No: X | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | |

| | | | | | |
|---|---|---------------------------|------------------------------------|---------------------------|--------------------|
| Indicator number | 2.3.1.2 | | | | |
| Indicator title | Number of Provincial Budget and Economic Publications | | | | |
| Short definition | Publication of the Provincial Economic Review and Outlook (PERO), Medium Term Budget Policy Statement (MTBPS) and the Overview of Provincial Revenue and Expenditure (OPRE), including the dissemination of these publications. | | | | |
| Key Beneficiaries | Provincial departments, Public Entities, Municipalities, Provincial Parliament, Public & Academic institutions | | | | |
| Purpose | To provide the strategic direction and policy framework that informs the provincial budget. | | | | |
| Source of data | All publications are available in hard copy and on the Provincial Treasury database. | | | | |
| Method of calculation | Simple count | | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | | Non-cumulative: |
| Reporting cycle | Quarterly: X | Bi-annually: | | Annually: | Biennially: |
| Desired performance | Higher than target: | | On target: X | | Lower than target: |
| Indicator responsibility | Senior Manager: Provincial Government Budget Office | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | | |
| (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: X | Multiple locations: Not applicable | | |
| | Extent | Provincial: X | District: Not applicable | | |
| | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | | |
| | Detail/address/coordinates: Not applicable 15 Wale Street, Cape Town | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | | Yes: | No: | |
| Disaggregation of beneficiaries | Target for woman: Target for youth: | | | | Not applicable |
| (Human Rights groups, where applicable) | Target for people with disabilities: Target for older persons: | | | | Not applicable |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: X | No Link: |
| Assumptions | Timous availability and quality of economic and socio-economic data to inform budget policy and service delivery imperatives | | | | |
| Means of verification | Provincial Economic Review and Outlook (PERO), Medium Term Budget Policy Statement (MTBPS) and the Overview of Provincial Revenue and Expenditure (OPRE) | | | | |
| Data limitations | Not applicable | | | | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | | No: X |
| | Is this a demand driven indicator? | | Yes: | | No: X |
| COVID-19 linkage | Yes: | | No: X | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | |

Element: Local Government Budget Office

Output Indicators

| | | | | |
|---|---|------------------|----------------------|---------------------------------|
| Indicator number | 2.3.2.1 | | | |
| Indicator title | Number of integrated municipal budget policy assessment reports | | | |
| Short definition | Annual integrated municipal budget assessments for Strategic Integrated Municipal Engagements (SIME). | | | |
| Key Beneficiaries | Municipalities | | | |
| Purpose | To improve the allocative efficiency and responsiveness of municipal budgets and make recommendations for improvement. | | | |
| Source of data | 30 draft municipal budgets and associated policies submitted | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X |
| Reporting cycle | Quarterly: | | Bi-annually: | Annually: X Biennially: |
| Desired performance | Higher than target: | | On target: X | Lower than target: |
| Indicator responsibility | Senior Manager: Local Government Budget Office | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable | | | |
| | Description of spatial impact: | | | |
| Spatial Context | Number of locations: | | Single location: | Multiple locations: 30 |
| (Relevant where products and services are delivered, specifically to the public) | Extent | | Provincial: | District: 5 Districts + 1 Metro |
| | Local municipality: 24 | | Ward: | Address: |
| | Detail/address/coordinates: Provincial Wide | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | | Yes: X | No: |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | | |
| | Target for youth: | | | |
| | Target for people with disabilities: | | | |
| | Target for older persons: | | | |
| Recovery Plan Focus Areas | Jobs: X | Safety: X | Well-being: X | New Way of Work: No link: |
| Assumptions | 30 draft municipal budgets and associated policies timeously | | | |
| Means of verification | SIME: Local Government Medium Term Expenditure Committee (LG MTEC) assessment-copy reports | | | |
| Data limitations | Not applicable | | | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: X |
| | Is this a demand driven indicator? | | Yes: | No: X |
| COVID-19 linkage | Yes: | | No: X | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/109018206 | | | |

| | | | | |
|---|---|--|---|--|
| Indicator number | 2.3.2.2 | | | |
| Indicator title | Percentage of Quarterly Performance Reports received, assessed | | | |
| Short definition | Evaluation of the QPR of municipalities on the implementation of the budget. | | | |
| Key Beneficiaries | Municipalities | | | |
| Purpose | To perform periodic in-year assessments on the performance of municipal budgets. | | | |
| Source of data | 30 municipal performance reports submitted | | | |
| Method of calculation | Numerator: Number of reports assessed. Denominator: Number of reports received. | X 100 | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | Biennially: |
| Desired performance | Higher than target: | On target: X | Lower than target: | |
| Indicator responsibility | Senior Manager: Local Government Budget Office | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations: Extent Local municipality: 24 Detail/address/coordinates: Provincial wide | Single location: Provincial: Ward: Address: | Multiple locations: 30 District: 5 Districts + 1 Metro | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: X | No | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: Target for youth: Target for people with disabilities: Target for older persons: | Not applicable Not applicable Not applicable Not applicable | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: X No link: X |
| Assumptions | 30 draft municipal quarterly reports submitted timeously | | | |
| Means of verification | QPR assessments | | | |
| Data limitations | Not applicable | | | |
| Type of Indicator | Is this a service delivery indicator? Is this a demand driven indicator? | Yes: Yes: | No: X No: X | |
| COVID-19 linkage | Yes: | No: X | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | |

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|---|---|---------------------------------|---------------------------------------|--------------------------|------------------------------------|------------------|------------------------|---------------|-------------------|---------------------------------|------------------------|-------|--------------------------------------|---|--|--|---|----------------|-----|--|
| Indicator number | 2.3.2.3 | | | | | | | | | | | | | | | | | | | |
| Indicator title | Development of the Municipal Economic Review and Outlook | | | | | | | | | | | | | | | | | | | |
| Short definition | The publication of research on the Municipal Economic Review and Outlook (MERO) which is tabled in Provincial Parliament in September 2022. | | | | | | | | | | | | | | | | | | | |
| Key Beneficiaries | Municipalities | | | | | | | | | | | | | | | | | | | |
| Purpose | The annual MERO provides credible and relevant social and economic development information to inform municipal planning and budgeting processes within the Province. | | | | | | | | | | | | | | | | | | | |
| Source of data | Quantec database and socio-economic data submitted by various provincial departments | | | | | | | | | | | | | | | | | | | |
| Method of calculation | Date of publication | | | | | | | | | | | | | | | | | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X | | | | | | | | | | | | | | | | |
| Reporting cycle | Quarterly: | | Bi-annually: | Annually: X | | | | | | | | | | | | | | | | |
| Desired performance | Higher than target: | | On target: X | Lower than target: | | | | | | | | | | | | | | | | |
| Indicator responsibility | Senior Manager: Local Government Budget Office | | | | | | | | | | | | | | | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | | | | | | | | | | | | | | | | | |
| Spatial Context | <table border="1"> <tr> <td>Number of locations</td> <td>Single location:</td> <td>Multiple locations: 30</td> </tr> <tr> <td>Extent</td> <td>Provincial:</td> <td>District: 5 Districts + 1 Metro</td> </tr> <tr> <td>Local municipality: 24</td> <td>Ward:</td> <td>Address:</td> </tr> <tr> <td colspan="3">Detail/address/coordinates: Provincial wide</td></tr> <tr> <td>For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP)</td> <td>Yes: X</td> <td>No:</td> </tr> </table> | | | | Number of locations | Single location: | Multiple locations: 30 | Extent | Provincial: | District: 5 Districts + 1 Metro | Local municipality: 24 | Ward: | Address: | Detail/address/coordinates: Provincial wide | | | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: X | No: | |
| Number of locations | Single location: | Multiple locations: 30 | | | | | | | | | | | | | | | | | | |
| Extent | Provincial: | District: 5 Districts + 1 Metro | | | | | | | | | | | | | | | | | | |
| Local municipality: 24 | Ward: | Address: | | | | | | | | | | | | | | | | | | |
| Detail/address/coordinates: Provincial wide | | | | | | | | | | | | | | | | | | | | |
| For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: X | No: | | | | | | | | | | | | | | | | | | |
| Disaggregation of beneficiaries | <table border="1"> <tr> <td>Target for woman:</td> <td colspan="3">Not applicable</td> </tr> <tr> <td>Target for youth:</td> <td colspan="3">Not applicable</td> </tr> <tr> <td>Target for people with disabilities:</td> <td colspan="3">Not applicable</td> </tr> <tr> <td>Target for older persons:</td> <td colspan="3">Not applicable</td> </tr> </table> | | | | Target for woman: | Not applicable | | | Target for youth: | Not applicable | | | Target for people with disabilities: | Not applicable | | | Target for older persons: | Not applicable | | |
| Target for woman: | Not applicable | | | | | | | | | | | | | | | | | | | |
| Target for youth: | Not applicable | | | | | | | | | | | | | | | | | | | |
| Target for people with disabilities: | Not applicable | | | | | | | | | | | | | | | | | | | |
| Target for older persons: | Not applicable | | | | | | | | | | | | | | | | | | | |
| Recovery Plan Focus Areas | Jobs: X | Safety: X | Well-being: X | New Way of Work: | No link: | | | | | | | | | | | | | | | |
| Assumptions | The unit has the required data and evidence to produce system insight reports | | | | | | | | | | | | | | | | | | | |
| Means of verification | ATC of Tabling and actual publication | | | | | | | | | | | | | | | | | | | |
| Data limitations | Data are dependent on external sources and stakeholders outside of the Department's control. | | | | | | | | | | | | | | | | | | | |
| Type of Indicator | <table border="1"> <tr> <td>Is this a service delivery indicator?</td> <td>Yes:</td> </tr> <tr> <td>Is this a demand driven indicator?</td> <td>No:</td> </tr> </table> | | Is this a service delivery indicator? | Yes: | Is this a demand driven indicator? | No: | No: X | | | | | | | | | | | | | |
| Is this a service delivery indicator? | Yes: | | | | | | | | | | | | | | | | | | | |
| Is this a demand driven indicator? | No: | | | | | | | | | | | | | | | | | | | |
| COVID-19 linkage | Yes: No: X | | | | | | | | | | | | | | | | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | |
|---|---|------------------|---------------------|---------------------------------|------------------------------|--|--|--|
| Indicator number | 2.3.2.4 | | | | | | | |
| Indicator title | Number of Socio-Economic Profiles (SEP-LGs) developed | | | | | | | |
| Short definition | Creation of a socio-economic profile (SEP) for each municipality in the Western Cape. | | | | | | | |
| Key Beneficiaries | Municipalities | | | | | | | |
| Purpose | The SEP-LG provides a municipal-specific, point-in-time snapshot of an extensive array of economic and social variables that influence and shape the socio-economic reality of individual households. The information feeds into municipal integrated development plans (IDPs) that ultimately informs integrated municipal planning, budgeting and the prioritisation of municipal services. | | | | | | | |
| Source of data | Quantec database and socio-economic data submitted by various provincial departments | | | | | | | |
| Method of calculation | Simple Count | | | | | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: | X | | | |
| Reporting cycle | Quarterly: | Bi-annually: | Annually: | X | Biennially: | | | |
| Desired performance | Higher than target: | On target: | X | Lower than target: | | | | |
| Indicator responsibility | Senior Manager: Local Government Budget Office | | | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | | | | | |
| Spatial Context | Number of locations | Single location: | Multiple locations: | 30 | | | | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | Provincial: | X | District: 5 Districts + 1 Metro | | | | |
| | Local municipality: 24 | Ward: | | Address: | | | | |
| | Detail/address/coordinates: | | | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | X | | | | | |
| Disaggregation of beneficiaries | Target for woman: | | | | Not applicable | | | |
| (Human Rights groups, where applicable) | Target for youth: | | | | Not applicable | | | |
| | Target for people with disabilities: | | | | Not applicable | | | |
| | Target for older persons: | | | | Not applicable | | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | X | New Way of Work: No link: | | | |
| Assumptions | The unit has the required data and evidence to produce system insight reports | | | | | | | |
| Means of verification | 30 draft reports and distribution emails to municipalities. | | | | | | | |
| Data limitations | Data are dependent on external sources and stakeholders outside of the Department's control. | | | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | | | | | |
| | Is this a demand driven indicator? | No: | | | | | | |
| COVID-19 linkage | Yes: | No: X | | | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | | | |

Sub-programme 2.4: Public Finance

Element: Provincial Government Finance

Output Indicators

| | | | | | | |
|---|--|---------------------------------|------------------------------------|---------------------------|--|--|
| Indicator number | 2.4.1.1 | | | | | |
| Indicator title | Number of provincial budget assessment reports | | | | | |
| Short definition | The number of assessments of provincial budgets to determine the credibility, sustainability and integration of services in order to influence the quality of the Estimates of Provincial Revenue and Expenditure. On an annual basis each of the fourteen (14) votes submits their first draft budget to Provincial Treasury by August or September. Provincial Treasury assesses the draft budget which is utilised for discussion with the Department during the PG MTEC 1 engagement. By end of November or early December the second draft budget is submitted whereby again an assessment is made and utilised for discussion during the PG MTEC 2 engagement. | | | | | |
| Key Beneficiaries | Departments, Entities, Medium Term Expenditure Committee, Citizens | | | | | |
| Purpose | Determining whether the budget is in line with the regulatory framework and allocation letters, based on previous expenditure trends, capacity to spend and that the input mix (economic classification) is realistic to achieve the stated outputs. | | | | | |
| Source of data | National and Provincial databases specific for departments and entities. An expenditure model based on past trends and department specific anomalies. | | | | | |
| Method of calculation | Simple count | | | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | Non-cumulative: | | |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | Biennially: | | |
| Desired performance | Higher than target: | On target: X | Lower than target: | | | |
| Indicator responsibility | Senior Manager: Provincial Government Finance | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | | | |
| Spatial Context | Number of locations | Single location: Not applicable | Multiple locations: Not applicable | | | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | Provincial: Not applicable | District: Not applicable | | | |
| | Local municipality: | Ward: Not applicable | Address: Not applicable | | | |
| | Detail/address/coordinates: Not applicable | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | | | |
| | | | | | | |
| Disaggregation of beneficiaries | Target for woman: | Not applicable | | | | |
| (Human Rights groups, where applicable) | Target for youth: | Not applicable | | | | |
| | Target for people with disabilities: | Not applicable | | | | |
| | Target for older persons: | Not applicable | | | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: X | New Way of Work: No link: | | |
| Assumptions | Votes complete the budget database correctly | | | | | |
| Means of verification | Provincial Budget assessment reports. | | | | | |
| Data limitations | The assessment is dependent on the quality and completion of databases submitted by departments. | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | | | |
| | Is this a demand driven indicator? | Yes: | No: X | | | |
| COVID-19 linkage | Yes: | No: X | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/109018206 | | | | | |

| | | | | | |
|--|---|------------------|----------------|---------------------|------------------------------|
| Indicator number | 2.4.1.2 | | | | |
| Indicator title | Number of expenditure reviews | | | | |
| Short definition | Expenditure review working paper on select expenditure items or particular integrated services rendered. | | | | |
| Key Beneficiaries | Departments, Entities, Citizens | | | | |
| Purpose | To understand and identify expenditure trends or any potential efficiency gains on selected expenditure items or delivery of particular integrated services. | | | | |
| Source of data | Expenditure databases and/or reports by various departments integrated projects or services. | | | | |
| Method of calculation | Simple count. | | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: | X |
| Reporting cycle | Quarterly: | Bi-annually: | Annually: | X | Biennially: |
| Desired performance | Higher than target: | On target: | X | Lower than target: | |
| Indicator responsibility | Senior Manager: Provincial Government Finance | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | | |
| (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: | X | Multiple locations: | Not applicable |
| | Extent | Provincial: | X | District: | Not applicable |
| | Local municipality: Not applicable | Ward: | Not applicable | Address: | Not applicable |
| | Detail/address/coordinates: For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | | | | |
| | | Yes: | | No: | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | | | |
| | Target for youth: | | | | |
| | Target for people with disabilities: | | | | |
| | Target for older persons: | | | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | X | New Way of Work: No link: |
| Assumptions | Integrity of data to compile the review | | | | |
| Means of verification | Expenditure Reviews | | | | |
| Data limitations | Not applicable | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: | X |
| | Is this a demand driven indicator? | Yes: | | No: | X |
| COVID-19 linkage | Yes: | | No: | X | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | |

| | | | | |
|---|---|---------------------------|------------------------------------|------------------------------|
| Indicator number | 2.4.1.3 | | | |
| Indicator title | Number of quarterly reports on the implementation of the budget | | | |
| Short definition | Reports submitted to Cabinet and Parliament on the performance of the implementation of the Provincial Budget. | | | |
| Key Beneficiaries | Departments, Entities, Executive, Citizens | | | |
| Purpose | To provide oversight information (financial and non-financial information) on the implementation of the Provincial Budget (Estimates of Provincial Revenue and Expenditure) and the Annual Performance Plans. | | | |
| Source of data | Information for both publications is derived from the relevant votes. | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | Non-cumulative: |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | Biennially: |
| Desired performance | Higher than target: | On target: X | Lower than target: | |
| Indicator responsibility | Senior Manager: Provincial Government Finance | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | |
| Spatial Context | Number of locations | Single location: X | Multiple locations: Not applicable | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | Provincial: X | District: Not applicable | |
| | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | |
| | Detail/address/coordinates: Not applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | |
| | | | | |
| Disaggregation of beneficiaries | Target for woman: | | | Not applicable |
| (Human Rights groups, where applicable) | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: X | New Way of Work: No link: |
| Assumptions | Integrity of information presented in the quarterly reports | | | |
| Means of verification | Quarterly reports on the implementation of the budget | | | |
| Data limitations | Not applicable | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | Is this a demand driven indicator? | Yes: | No: X | |
| COVID-19 linkage | Yes: | No: X | | |
| Implementation Data - AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | |

| | | | | | | | |
|---|---|--------------------|---------------------------|----------------------|------------------------------------|--|--|
| Indicator number | 2.4.1.4 | | | | | | |
| Indicator title | Number of Provincial budget publications | | | | | | |
| Short definition | Coordinate the compilation of the Estimates of Provincial Revenue and Expenditure and compile the Adjusted Estimates of Provincial Revenue and Expenditure. | | | | | | |
| Key Beneficiaries | Departments, entities, Executive, citizens | | | | | | |
| Purpose | To publish the Provincial Budget as well as the adjusted budget during the financial year. | | | | | | |
| Source of data | Information for both publications is derived from the relevant votes. | | | | | | |
| Method of calculation | Simple count | | | | | | |
| Calculation type | Cumulative | Year-end: X | | Year-to-date: | | | |
| Reporting cycle | Quarterly: X | | Bi-annually: | | Annually: | | |
| Desired performance | Higher than target: | | On target: X | | Lower than target: | | |
| Indicator responsibility | Senior Manager: Provincial Government Finance | | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable | | | | | | |
| | Description of spatial impact: Not applicable | | | | | | |
| Spatial Context | Number of locations | | Single location: X | | Multiple locations: Not applicable | | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | | Provincial: X | | District: Not applicable | | |
| | Local municipality: Not applicable | | Ward: Not applicable | | Address: Not applicable | | |
| | Detail/address/coordinates: | | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | | Yes: | | No: | | |
| Disaggregation of beneficiaries | Target for woman: | | | | | | |
| (Human Rights groups, where applicable) | Target for youth: | | | | | | |
| | Target for people with disabilities: | | | | | | |
| | Target for older persons: | | | | | | |
| Recovery Plan Focus Areas | Jobs: X | | Safety: X | | New Way of Work: No link: | | |
| Assumptions | Good quality of information submitted by Votes | | | | | | |
| Means of verification | (1) Estimates of Provincial Revenue and Expenditure (Q4) (2) Adjusted Estimates of Provincial Revenue and Expenditure (Q3) | | | | | | |
| Data limitations | Not applicable | | | | | | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | | No: X | | |
| | Is this a demand driven indicator? | | Yes: | | No: X | | |
| COVID-19 linkage | Yes: | | No: X | | | | |
| Implementation Data - AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | | |

Sub-programme 2.4: Public Finance

Element: Local Government Finance Group 1 and 2

Output indicators

| | | | | | | |
|---|--|----------------------|---|-------------------|--|--|
| Indicator number | 2.4.2.1 | | | | | |
| Indicator title | Percentage of monthly IYM assessment reports on the implementation of the municipal budget for municipalities that submit as per s71 of the MFMA | | | | | |
| Short definition | Proportion of monthly IYM assessment reports on the implementation of the municipal budget completed by PT analysts for municipalities that submit data as per the timeframes stipulated in s71 of the MFMA. | | | | | |
| Key Beneficiaries | Municipalities and Municipal Residents | | | | | |
| Purpose | Legislative requirement to monitor the implementation of the budget in terms of conformance, accountability, data integrity, sustainability, and efficiencies, as per section 71 of the MFMA. | | | | | |
| Source of data | Municipalities, NT LG Database | | | | | |
| Method of calculation | Numerator: Number of IYM submissions assessed. | X 100 | | | | |
| | Denominator: Number of IYM submissions received from municipalities. | | | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X | | |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | Biennially: | | |
| Desired performance | Higher than target: | On target: X | Lower than target: | | | |
| Indicator responsibility | Senior Manager: Local Government Finance (Group 1) and Senior Manager: Local Government Finance (Group 2) | | | | | |
| Spatial Transformation | Spatial transformation priorities: No direct impact Description of spatial impact: Not applicable | | | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: X | Multiple locations: Not applicable | | | |
| | Extent | Provincial: X | District: Not applicable | | | |
| | Local municipality: | Ward: Not applicable | Address: Not applicable | | | |
| | Detail/address/coordinates: Not applicable | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | | | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | | | | |
| | Target for youth: | | | | | |
| | Target for people with disabilities: | | | | | |
| | Target for older persons | | | | | |
| Recovery Plan Focus Areas | Jobs: Monitors financial sustainability of municipalities to continue delivering services that support economic activity and employment | Safety: | Well-being: Monitors financial sustainability of municipalities to continue delivering services that support well-being | New Way of Work: | | |
| Assumptions | Monthly submissions of IYM reports by 30 municipalities | | | | | |
| Means of verification | Monthly In-year monitoring assessment reports | | | | | |
| Data limitations | Data integrity of information received from municipalities | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | | |
| | Is this a demand driven indicator? | Yes: | | No: X | | |
| COVID-19 linkage | Yes: Monitors impact of COVID-19 on municipal revenue and expenditure | No: | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | |

| | | | | | | | | |
|---|---|----------------------|------------------------------------|--------------------|-------------|--|--|--|
| Indicator number | 2.4.2.2 | | | | | | | |
| Indicator title | Number of monthly consolidated IYM assessment reports | | | | | | | |
| Short definition | Consolidated IYM reports on the municipal financial performance | | | | | | | |
| Key Beneficiaries | Municipalities and Municipal Residents | | | | | | | |
| Purpose | To reflect on the state of the municipalities budget performance as per section 71 of the MFMA. | | | | | | | |
| Source of data | Municipalities, NT LG Database | | | | | | | |
| Method of calculation | Simple count | | | | | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | Non-cumulative: | | | | |
| Reporting cycle | Quarterly: X | | Bi-annually: | Annually: | Biennially: | | | |
| Desired performance | Higher than target: | | On target: X | Lower than target: | | | | |
| Indicator responsibility | Senior Manager: Local Government Finance (Group 1) and Senior Manager: Local Government Finance (Group 2) | | | | | | | |
| Spatial Transformation | Spatial transformation priorities: No direct impact Description of spatial impact: Not Applicable | | | | | | | |
| (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: X | Multiple locations: Not applicable | | | | | |
| | Extent | Provincial: X | District: Not applicable | | | | | |
| | Local municipality: | Ward: Not applicable | Address: Not applicable | | | | | |
| | Detail/address/coordinates: Not applicable | | | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | | | | | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | | Not applicable | | | | |
| | Target for youth: | | | Not applicable | | | | |
| | Target for people with disabilities: | | | Not applicable | | | | |
| | Target for older persons | | | Not applicable | | | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: X | New Way of Work: | No link: | | | |
| Assumptions | Monthly inputs of consolidated IYM reports by 30 municipalities | | | | | | | |
| Means of verification | Consolidated IYM assessment reports. | | | | | | | |
| Data limitations | Data Integrity of Information received from municipalities | | | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | | | | | |
| | Is this a demand driven indicator? | Yes: | No: X | | | | | |
| | Yes, demand driven: | | No, not demand driven: X | | | | | |
| COVID-19 linkage | Yes: Monitors impact of COVID-19 on municipal revenue and expenditure | | No: | | | | | |
| Implementation Data - AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/109018206 | | | | | | | |

| | | | | |
|---|---|----------------------------|------------------------------------|------------------------------|
| Indicator number | 2.4.2.3 | | | |
| Indicator title | Number of quarterly publications on the state of municipal budgets | | | |
| Short definition | Number of quarterly gazettes on the state of municipal financial performance. | | | |
| Key Beneficiaries | Municipalities and Municipal Residents | | | |
| Purpose | To reflect on the state of the municipalities budget performance as per section 71 of the MFMA. | | | |
| Source of data | Municipalities, NT LG Database | | | |
| Method of calculation | Simple Count | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | Non-cumulative: |
| Reporting cycle | Quarterly: X | | Bi-annually: | Annually: |
| Desired performance | Higher than target: | | On target: X | Lower than target: |
| Indicator responsibility | Senior Manager: Local Government Finance (Group 1) and Senior Manager: Local Government Finance (Group 2) | | | |
| Spatial Transformation | Spatial transformation priorities: No direct special transformation impact Description of spatial impact: No direct special transformation impact | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: X | Multiple locations: Not applicable | |
| | Extent | Provincial: Not applicable | District: Not applicable | |
| | Local municipality: | Ward: Not applicable | Address: Not applicable | |
| | Detail/address/coordinates: Not applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | Not applicable | |
| | Target for youth: | | Not applicable | |
| | Target for people with disabilities: | | Not applicable | |
| | Target for older persons | | Not applicable | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: X | New Way of Work: No link: |
| Assumptions | Monthly submissions of IYM reports by 30 municipalities | | | |
| Means of verification | Monthly In-year monitoring assessment reports | | | |
| Data limitations | Data Integrity of Information received from municipalities | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | Is this a demand driven indicator? | Yes: | No: X | |
| COVID-19 linkage | Yes: Monitor's impact of COVID-19 on municipal revenue and expenditure | No: | | |
| Implementation Data - AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | |

| | | | | | | |
|--|---|--|---|------------------------------------|----------|--|
| Indicator number | 2.4.2.4 | | | | | |
| Indicator title | Number of reports on budget sustainability and credibility inputted to municipal budget assessment reports | | | | | |
| Short definition | Draft municipal budgets assessed to improve conformance, credibility, and sustainability. | | | | | |
| Key Beneficiaries | Municipalities and Municipal Residents | | | | | |
| Purpose | Compliance with Chapter 4 of the MFMA. | | | | | |
| Source of data | From the Municipality: Municipal draft and final budgets and mid-year reviews | | | | | |
| Method of calculation | Simple count | | | | | |
| Calculation type | Cumulative | Year-end: <input checked="" type="checkbox"/> | Year-to-date: | Non-cumulative: | | |
| Reporting cycle | Quarterly: <input checked="" type="checkbox"/> | Bi-annually: | Annually: | Biennially: | | |
| Desired performance | Higher than target: | | On target: <input checked="" type="checkbox"/> | Lower than target: | | |
| Indicator responsibility | Senior Manager: Local Government Finance (Group 1) and Senior Manager: Local Government Finance (Group 2) | | | | | |
| Spatial Transformation | Spatial transformation priorities: No direct impact Description of spatial impact: | | | | | |
| (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: <input checked="" type="checkbox"/> | | Multiple locations: Not applicable | | |
| | Extent | Provincial: <input checked="" type="checkbox"/> | | District: Not applicable | | |
| | Local municipality: | Ward: Not applicable | | Address: Not applicable | | |
| | Detail/address/coordinates: Not applicable | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | | No: | | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | Not applicable | | | |
| | Target for youth: | | Not applicable | | | |
| | Target for people with disabilities: | | Not applicable | | | |
| | Target for older persons: | | Not applicable | | | |
| Recovery Plan Focus Areas | Jobs: Assesses sustainability of budget, needed to support municipal services that support economic activity | Safety: | Well-being: Assesses sustainability of budget, needed to support municipal services that support well-being | New Way of Work: | No link: | |
| Assumptions | 30 draft and final municipal budgets and related policies submitted and mid-year reviews. | | | | | |
| Means of verification | LGMTEC Assessment reports, Final Budget Assessment letters and mid-year assessment reports (TIME) | | | | | |
| Data limitations | Quality of budget documentations received from municipalities | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: <input checked="" type="checkbox"/> | | | |
| | Is this a demand driven indicator? | Yes: | No: <input checked="" type="checkbox"/> | | | |
| COVID-19 linkage | Yes: Assesses impacts of COVID-19 on planned revenue and expenditure | No: | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | |

| | | | | |
|---|---|---------------------------|------------------------------------|-----------------------------|
| Indicator number | 2.4.2.5 | | | |
| Indicator title | Number of reports on MFMA implementation | | | |
| Short definition | Number of Quarterly reports on MFMA implementation. | | | |
| Key Beneficiaries | Municipalities and Municipal Residents | | | |
| Purpose | To improve IGR and coordination within and across Provincial Treasury, other departments, and relevant stakeholders to improve conformance and performance in municipalities. | | | |
| Source of data | Status reports from various MFMA directorates and the Department of Local Government as inputs into the consolidated report submitted to National Treasury | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | Non-cumulative: |
| Reporting cycle | Quarterly: X | | Bi-annually: | Annually: |
| Desired performance | Higher than target: | | On target: X | Lower than target: |
| Indicator responsibility | Senior Manager: MFMA | | | |
| Spatial Transformation | Spatial transformation priorities: No direct impact Description of spatial impact: No direct impact | | | |
| Spatial Context | Number of locations | Single location: X | Multiple locations: Not applicable | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | Provincial: X | District: Not applicable | |
| | Local municipality: | Ward: Not applicable | Address: Not applicable | |
| | Detail/address/coordinates: Not applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | |
| | | | | |
| Disaggregation of beneficiaries | Target for woman: | | | Not applicable |
| (Human Rights groups, where applicable) | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: X | New Way of Work: No link: |
| Assumptions | Cooperation from all directorates | | | |
| Means of verification | Western Cape MFMA Implementation Reports | | | |
| Data limitations | Quality of respective reports received from various MFMA directorates and the Department of Local Government | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | Is this a demand driven indicator? | Yes: | No: X | |
| COVID-19 linkage | Yes: X (includes report on COVID-19 spending by municipalities) | | No: | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/109018206 | | | |

| | | | | |
|--|--|---------------------------|------------------------------------|---------------------------|
| Indicator number | 2.4.2.6 | | | |
| Indicator title | Number of quarterly CFO Forums | | | |
| Short definition | Number of forums held with municipal CFOs to discuss financial management issues | | | |
| Key Beneficiaries | Municipalities and Municipal Residents | | | |
| Purpose | Promote cooperative intergovernmental relations in line with Chapter 3 of the Constitution | | | |
| Source of data | PT's records of attendance and minutes of the meetings | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | Non-cumulative: |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | Biennially: |
| Desired performance | Higher than target: | On target: X | Lower than target: | |
| Indicator responsibility | Senior Manager: MFMA | | | |
| Spatial Transformation | Spatial transformation priorities: All Description of spatial impact: Information shared on how municipal budgets can promote spatial transformation priorities | | | |
| (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: X | Multiple locations: Not applicable | |
| | Extent | Provincial: X | District: Not applicable | |
| | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | |
| | Detail/address/coordinates: Not applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Recovery Plan Focus Areas | Jobs: X | Safety: X | Well-being: X | New Way of Work: No link: |
| Assumptions | Co-operation from all directorates | | | |
| Means of verification | Western Cape MFMA Implementation Reports | | | |
| Data limitations | Quality of respective reports received from various MFMA directorates and the Department of Local Government | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | Is this a demand driven indicator? | Yes: | No: X | |
| COVID-19 linkage | Yes: | No: X | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | |

| | | | | | | | | | |
|---|---|---------------------|------------------------------|--------------------|------------|--|--|--|--|
| Indicator number | 2.4.2.7 | | | | | | | | |
| Indicator title | Percentage of municipalities in financial crisis that are responded to appropriately in terms of requirements in the MFMA | | | | | | | | |
| Short definition | Indicators of financial crisis and steps that provinces need to take to respond are set out in Chapter 13 of the MFMA | | | | | | | | |
| Key Beneficiaries | Municipalities and Residents of affected municipalities | | | | | | | | |
| Purpose | To ensure that municipalities can recover from financial crisis and restore service delivery | | | | | | | | |
| Source of data | Correspondence indicating how province responds to municipalities identified as being in financial crisis | | | | | | | | |
| Method of calculation | Numerator: Number of municipalities responded to i.t.o sec 135 of the chapter 13 of the MFMA. | X 100 | | | | | | | |
| | Denominator: Number of municipalities facing serious financial problems i.t.o sec 135 of the MFMA | | | | | | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | | | | | | |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | Biennially: | | | | | |
| Desired performance | Higher than target: | On target: X | | Lower than target: | | | | | |
| Indicator responsibility | Senior Manager: Local Government Public Finance | | | | | | | | |
| Spatial Transformation | Spatial transformation priorities: All Description of spatial impact: Information shared on how municipal budgets can promote spatial transformation priorities | | | | | | | | |
| Spatial Context | Number of locations | Single location: | Multiple locations: X | | | | | | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | Provincial: | District: | | | | | | |
| | Local municipality: | Ward: | Address: | | | | | | |
| | Detail/address/coordinates: | | | | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: X | No: | | | | | | |
| Disaggregation of beneficiaries | Target for woman: | | | Not applicable | | | | | |
| (Human Rights groups, where applicable) | Target for youth: | | | Not applicable | | | | | |
| | Target for people with disabilities: | | | Not applicable | | | | | |
| | Target for older persons: | | | Not applicable | | | | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: | No link: X | | | | |
| Assumptions | Province will respond timeously (note that there may be times when no municipalities are in financial crisis) | | | | | | | | |
| Means of verification | Official correspondence sent to municipalities and other stakeholders | | | | | | | | |
| Data limitations | Correspondence is confidential | | | | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | | | | | |
| | Is this a demand driven indicator? | Yes: X | | No: | | | | | |
| COVID-19 linkage | Yes: | No: X | | | | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/109018206 | | | | | | | | |

Element: Infrastructure

Output indicators

| | | | | | | | |
|--|---|---------------------------------|---------------------|------------------------------------|--------------------|--|--|
| Indicator number | 2.4.3.1 | | | | | | |
| Indicator title | Number of Immovable asset management plans assessed. | | | | | | |
| Short definition | The number of the user asset management plans (U-AMPs) and / custodian asset management plan (C-AMPs) assessed. These plans are also referred to as asset management plans. The plans contain the infrastructure requirements of 13 departments, 2 provincial public entities as well custodian asset management plan. In terms of the Government Immovable Asset Management Act, 19 of 2007/ IDMS. | | | | | | |
| Key Beneficiaries | Department and relevant Provincial Public Entities | | | | | | |
| Purpose | To assess the quality of immovable asset management plans of the relevant institutions | | | | | | |
| Source of data | Submission of asset management plans by departments (13) and /or relevant provincial public entities (2). The institutions first submit draft asset management plans that PT assess during the second quarter and they submit the final asset management plans that PT assess during the fourth quarter. | | | | | | |
| Method of calculation | Simple count | | | | | | |
| Calculation type | Cumulative | Year-end: X | | Year-to-date: | | | |
| Reporting cycle | Quarterly: X | | Bi-annually: | Annually: | Biennially: | | |
| Desired performance | Higher than target: | | On target: X | | Lower than target: | | |
| Indicator responsibility | Director: Infrastructure | | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable | | | | | | |
| | Description of spatial impact: Not Applicable | | | | | | |
| (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: Not applicable | | Multiple locations: Not applicable | | | |
| | Extent | Provincial: Not applicable | | District: Not applicable | | | |
| | Local municipality: Not applicable | Ward: Not applicable | | Address: Not applicable | | | |
| | Detail/address/coordinates: Not applicable | | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | | Yes: | No: | | | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | | | | | |
| | Target for youth: | | | | | | |
| | Target for people with disabilities: | | | | | | |
| | Target for older persons: | | | | | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: | No link: X | | |
| Assumptions | Timeous submission of input documentation by departments/entities | | | | | | |
| Means of verification | Assessment reports | | | | | | |
| Data limitations | Depends on the accuracy of information and the timeous submission of asset management plans by departments and entities. | | | | | | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: X | | | |
| | Is this a demand driven indicator? | | Yes: | No: X | | | |
| COVID-19 linkage | Yes: | | No: X | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | | |

| | | | | |
|---|--|---------------------------------|------------------------------------|-----------------------------|
| Indicator number | 2.4.3.2 | | | |
| Indicator title | Number of quarterly reports on the implementation of infrastructure budgets to Cabinet | | | |
| Short definition | This indicator relates to the preparation of four (4) Cabinet submissions outlining the expenditure of infrastructure funding within a quarter versus what was projected. | | | |
| Key Beneficiaries | Provincial Executive | | | |
| Purpose | The report will serve before Cabinet with an overarching view of infrastructure expenditure in the Province, to highlight certain risks of the appropriate level, and to assess whether mitigation mechanisms are adequate and/or being implemented as proposed. | | | |
| Source of data | Monthly Infrastructure Reporting Model assessment reports and inputs obtained from departments. | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | Non-cumulative: |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | Biennially: |
| Desired performance | Higher than target: | On target: X | Lower than target: | |
| Indicator responsibility | Director: Infrastructure | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | |
| Spatial Context | Number of locations | Single location: Not applicable | Multiple locations: Not applicable | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | Provincial: Not applicable | District: Not applicable | |
| | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | |
| | Detail/address/coordinates: Not applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: X | |
| Disaggregation of beneficiaries | Target for woman: | | | Not applicable |
| (Human Rights groups, where applicable) | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: No link: X |
| Assumptions | Timous submission of input documentation by departments | | | |
| Means of verification | Cabinet submissions | | | |
| Data limitations | Accuracy and availability of data from departments. | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | Is this a demand driven indicator? | Yes: | No: X | |
| COVID-19 linkage | Yes: | No: X | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | |

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|---|---|---------------------------------|----------------------|------------------------------------|-------------------|--|--|--|
| Indicator number | 2.4.3.3 | | | | | | | |
| Indicator title | Number of provincial budget publications | | | | | | | |
| Short definition | The publication of the Overview of Provincial and Municipal Infrastructure Investment which is tabled in Provincial Parliament. | | | | | | | |
| Key Beneficiaries | Legislature and Public | | | | | | | |
| Purpose | To provide an overview of the provincial and municipal infrastructure in the Province over the MTEF. | | | | | | | |
| Source of data | Information for both publications is derived from the relevant votes | | | | | | | |
| Method of calculation | Simple count | | | | | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | Non-cumulative: | | | | |
| Reporting cycle | Quarterly: X | Bi-annually: | | Annually: | Biennially: | | | |
| Desired performance | Higher than target: | On target: X | Lower than target: | | | | | |
| Indicator responsibility | Director: Infrastructure | | | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | | | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: Not applicable | | Multiple locations: Not applicable | | | | |
| | Extent | Provincial: Not applicable | | District: Not applicable | | | | |
| | Local municipality: Not applicable | Ward: Not applicable | | Address: Not applicable | | | | |
| | Detail/address/coordinates: Not applicable | | | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | | No: | | | | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | | Not applicable | | | | |
| | Target for youth: | | | Not applicable | | | | |
| | Target for people with disabilities: | | | Not applicable | | | | |
| | Target for older persons: | | | Not applicable | | | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: | No link: X | | | |
| Assumptions | Good quality of information submitted by Votes | | | | | | | |
| Means of verification | Overview of Provincial and Municipal Infrastructure Investment Publication | | | | | | | |
| Data limitations | Not applicable | | | | | | | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: X | | | | |
| | Is this a demand driven indicator? | | Yes: | No: X | | | | |
| COVID-19 linkage | Yes: | No: X | | | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | | | |

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|---|---|---------------------------------|------------------------------------|--------------------------|
| Indicator number | 2.4.3.4 | | | |
| Indicator title | Project Preparation Facility Guideline document issued | | | |
| Short definition | PPF Guideline document issued to institutions. | | | |
| Key Beneficiaries | Provincial department/ entities and municipalities. | | | |
| Purpose | To improve the project preparation processes in order to create a credible pipeline of projects in the province. | | | |
| Source of data | PPF guideline document | | | |
| Method of calculation | Simple Count | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X |
| Reporting cycle | Quarterly: | Bi-annually: | Annually: X | Biennially: |
| Desired performance | Higher than target: | On target: X | Lower than target: | |
| Indicator responsibility | Senior Manager: Infrastructure | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: Not applicable | Multiple locations: Not applicable | |
| | Extent | Provincial: Not applicable | District: Not applicable | |
| | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | |
| | Detail/address/coordinates: Not applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Recovery Plan Focus Areas | Jobs: Safety: | Well-being: | New Way of Work: | No link: X |
| Assumptions | Willingness of institutions to submit applications. | | | |
| Means of verification | Assessment report for the PPF applications. | | | |
| Data limitations | Incomplete applications. | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | Is this a demand driven indicator? | Yes: | No: X | |
| COVID-19 linkage | Yes: | No: X | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/109018206 | | | |

| | | | | |
|---|---|---------------------|---|--|
| Indicator number | 2.4.3.5 | | | |
| Indicator title | Number of assessments on the Service Delivery Agreement(s) (SDA)/ IDMS Protocol Agreement | | | |
| Short definition | The assessment on the SDA/IDMS Protocol Agreement between the client and implementing department in accordance with the IDMS and FIDPM as per Module 2 of the IDMS. | | | |
| Key Beneficiaries | The relevant departments | | | |
| Purpose | To promote compliance with the IDMS and FIDPM. | | | |
| Source of data | SDA's and IDMS template(s) | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X |
| Reporting cycle | Quarterly: | Bi-annually: | Annually: X | Biennially: |
| Desired performance | Higher than target: | On target: X | Lower than target: | |
| Indicator responsibility | Senior Manager: Infrastructure | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations | | Single location: Not applicable | Multiple locations: Not applicable |
| | Extent | | Provincial: Not applicable | District: Not applicable |
| | Local municipality Not applicable | | Ward: Not applicable | Address: Not applicable |
| | Detail/address/coordinates: Not applicable | | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: No: |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: Target for youth: Target for people with disabilities: Target for older persons: | | Not applicable Not applicable Not applicable Not applicable | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: X No link: X |
| Assumptions | Willingness of the department(s) to submit the SDA's. | | | |
| Means of verification | Assessment report on the SDA(s) | | | |
| Data limitations | Timeous submission on the SDA(s) | | | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: X |
| | Is this a demand driven indicator? | | Yes: | No: X |
| COVID-19 linkage | Yes: | | No: X | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | |

Element: Business Information and Data Management

Output indicators

| | | | | |
|---|--|---------------------------------|------------------------------------|---|
| Indicator number | 2.4.4.1 | | | |
| Indicator title | Number of datasets managed | | | |
| Short definition | Datasets managed for use of Provincial Treasury officials, departments and public entities and conformance to applicable legislation. | | | |
| Key Beneficiaries | Provincial Treasury officials, departments, and public entities. | | | |
| Purpose | Processing data from periodic reporting formats as well as from raw data sourced from various systems into information datasets to inform evidence based Provincial Treasury decision-making. | | | |
| Source of data | The four (4) datasets are compiled using different data sources. The IYM Dataset uses the IYM database as its data source. The Master Provincial Dataset is compiled from an amalgamation of the NT MTEC Database and the IYM Database. The Spatial Spending Dataset is formulated from data available in the Vulindlela Database. The IRM Database serves as the data source for the IRM Dataset. | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | Biennially: |
| Desired performance | Higher than target: | On target: X | Lower than target: | |
| Indicator responsibility | Senior Manager: Business Information and Data Management | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | |
| (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: Not applicable | Multiple locations: Not applicable | |
| | Extent | Provincial: Not applicable | District: Not applicable | |
| | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | |
| | Detail/address/coordinates: Not applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: X No link: X |
| Assumptions | Conformance and accuracy of data | | | |
| Means of verification | Data Sets | | | |
| Data limitations | Uptime of systems and format of data. | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | Is this a demand driven indicator? | Yes: X | No: | |
| COVID-19 linkage | Yes: | No: X | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | |

| | | | | |
|---|---|---|--|--|
| Indicator number | 2.4.4.2 | | | |
| Indicator title | Number of budget process plans managed | | | |
| Short definition | This indicator refers to the planning for the LG MTEC (SIME), PG MTEC 1 and PG MTEC 2 processes during the financial year under review (Provincial and Municipal). | | | |
| Key Beneficiaries | PT components Votes Entities Municipalities and National Treasury | | | |
| Purpose | Illustrates the timelines and internal deadlines of the various MTEC processes within Provincial Treasury. In turn it can provide for better planning and implementation of budget processes. | | | |
| Source of data | Provincial Budget process: National Treasury MTEF Guidelines and Budget Process Schedule, the Western Cape Cabinet calendar programme, the Western Cape Parliament parliamentary programme, Budget Circulars and Provincial Treasury Circulars. | | | |
| Method of calculation | Simple count: Provincial – PG MTEC 1 and PG MTEC 2 and Municipal - LG MTEC (SIME) | | | |
| Calculation type | Cumulative | Year-end: <input checked="" type="checkbox"/> | Year-to-date: | Non-cumulative: |
| Reporting cycle | Quarterly: <input checked="" type="checkbox"/> | | Bi-annually: | Annually: <input type="checkbox"/> Biennially: <input type="checkbox"/> |
| Desired performance | Higher than target: | | On target: <input checked="" type="checkbox"/> | Lower than target: |
| Indicator responsibility | Senior Manager: Business Information and Data Management | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable Description of spatial impact: Not applicable | | | |
| (Relevant where products and services are delivered, specifically to the public) | Number of locations | | Single location: Not applicable | Multiple locations: Not applicable |
| | Extent | | Provincial: Not applicable | District: Not applicable |
| | Local municipality: Not applicable | | Ward: Not applicable | Address: Not applicable |
| | Detail/address/coordinates: Not applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | | Yes: | No: |
| (Human Rights groups, where applicable) | Target for woman: | | | |
| | Target for youth: | | | |
| | Target for people with disabilities: | | | |
| | Target for older persons: | | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: <input type="checkbox"/> No link: <input checked="" type="checkbox"/> |
| Assumptions | No changes to budget processes | | | |
| Means of verification | Budget Process schedule | | | |
| Data limitations | Quality of data received from departments and municipalities. | | | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: <input checked="" type="checkbox"/> |
| | Is this a demand driven indicator? | | Yes: | No: <input checked="" type="checkbox"/> |
| COVID-19 linkage | Yes: | | No: <input checked="" type="checkbox"/> | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | |

Programme 3 – Asset Management

Sub-programme 3.2: Supply Chain Management

Element: Supply Chain Management: Provincial and Local Government

Output Indicators

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|---|--|--|--------------------|--|
| Indicator number | 3.2.1.1 | | | |
| Indicator title | Number of municipal districts assisted | | | |
| Short definition | Number of municipalities assisted in conducting SCM and Asset Management governance assessments and review of policies at municipalities, and issuance recommended action plans on identified SCM and Asset Management deficient areas. | | | |
| Key Beneficiaries | Municipalities and Suppliers | | | |
| Purpose | To assess, promote and enforce effective and prudent financial management through SCM and Asset Management, and ensuring that the entire SCM cycle is applied and that the practices of municipalities are sound and promote governance, transparency and accountability. | | | |
| Source of data | <ul style="list-style-type: none"> • SCM Virtuous Cycle Assessment Reports per quarterly targets • Asset Management Baseline Assessment Reports • Asset Management Policies and SOPs • SCM Virtuous Cycle assessment action plans • VC SCM and AM Assessment Engagement Letters • VC SCM and AM Assessment Action Minutes • SCM Policy Assessments • AGSA audit reports and management letters • Gap analysis/Response plan to address SCM governance challenges • Diagnostic SCM Assessment Reports • WCMES - MGAP Tool • Time Engagement Reports | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: <input checked="" type="checkbox"/> | Year-to-date: | Non-cumulative: |
| Reporting cycle | Quarterly: <input checked="" type="checkbox"/> | Bi-annually: | Annually: | Biennially: |
| Desired performance | Higher than target: | On target: <input checked="" type="checkbox"/> | Lower than target: | |
| Indicator responsibility | Senior Manager: Local Government Supply Chain Management | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: Not applicable | | Multiple locations: Not applicable |
| | Extent | Provincial: Not applicable | | District: Not applicable |
| | Local municipality: Not applicable | Ward: Not applicable | | Address: Not applicable |
| | Detail/address/coordinates: Not applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | | Yes: | No: |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: <input checked="" type="checkbox"/> No link: <input type="checkbox"/> |
| Assumptions | Municipalities maintaining good governance practices within the SCM and Asset Management environment | | | |
| Means of verification | 5 x Consolidated District Assessment Reports reflecting on municipal districts' capability maturity. | | | |
| Data limitations | <ul style="list-style-type: none"> • Quality and integrity of data are dependent on external sources and stakeholders and are outside of the Department's control and financial systems and tools that are not integrated. • Non-availability of documents from municipalities when requested for review to execute the assessment. • Audit risk on SCM interpretation challenges. | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: | <input checked="" type="checkbox"/> |
| | Is this a demand driven indicator? | Yes: | No: | <input checked="" type="checkbox"/> |
| COVID-19 linkage | Yes: | No: <input checked="" type="checkbox"/> | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | |

| | | | | |
|---|---|--------------------|---------------------------------|---|
| Indicator number | 3.2.1.2 | | | |
| Indicator title | Number of Districts assisted with Systems Insight Reporting | | | |
| Short definition | Data Analytical Reports that measure cross-functional processes and activities that is intended to assist district municipalities to improve planning and decision making within the districts. | | | |
| Key Beneficiaries | Municipalities and Suppliers | | | |
| Purpose | To use technology as an enabler to improve and address inefficiencies in municipal purchasing and asset management. | | | |
| Source of data | <ul style="list-style-type: none"> • Bi-Tool Solution • MSCOA Data strings systems • CRA System and CSD Database • Municipal Procurement and Expenditure Spend analysis • COVID-19 Procurement Expenditure | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | Non-cumulative: |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | Biennially: |
| Desired performance | Higher than target: | | On target: X | Lower than target: |
| Indicator responsibility | Senior Manager: Local Government Supply Chain Management | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| (Relevant where products and services are delivered, specifically to the public) | Number of locations | | Single location: Not applicable | Multiple locations: Not applicable |
| | Extent | | Provincial: Not applicable | District: Not applicable |
| | Local municipality: Not applicable | | Ward: Not applicable | Address: Not applicable |
| | Detail/address/coordinates: Not applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | | Yes: | No: |
| Disaggregation of beneficiaries | Target for woman: | | Not applicable | |
| | Target for youth: | | Not applicable | |
| (Human Rights groups, where applicable) | Target for people with disabilities: | | Not applicable | |
| | Target for older persons: | | Not applicable | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: X No link: X |
| Assumptions | Strive towards integrated reporting to assist the JDMA initiative | | | |
| Means of verification | 3 x Municipal District Consolidated Reports that reflect on cross-functional processes and activities aimed at improving decision making within municipal districts inclusive of the respective municipalities within the districts | | | |
| Data limitations | <ul style="list-style-type: none"> • Completeness of data supplied by municipalities • Delays in the provision of data from municipalities • Quality of information from municipalities and on the CSD | | | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: X |
| | Is this a demand driven indicator? | | Yes: | No: X |
| COVID-19 linkage | Yes: | | No: X | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | |

| | | | | |
|---|---|---------------------------------|------------------------------------|------------------------------------|
| Indicator number | 3.2.1.3 | | | |
| Indicator title | Number of support programmes implemented for departments and municipal districts | | | |
| Short definition | Annually defined support programme for provincial departments and municipalities that will define the support, assistance and guidance required to address the gaps or needs of provincial departments and municipal districts in respect of SCM and Asset Management | | | |
| Key Beneficiaries | Departments, Provincial Public Entities & Municipalities | | | |
| Purpose | A strategy that addresses the gaps or needs of provincial departments and municipal districts to improve financial management performance for SCM and AM within the province | | | |
| Source of data | <ul style="list-style-type: none"> • 1x Support Programme developed and implemented for provincial departments (Programme to include training initiatives, workshops, policy reviews and assessments, gap analysis and recommendations, development of tools and templates, etc. (Programme plan implemented) • 1x consolidated Municipal District Support Programmes developed and implemented for municipal districts in the Western Cape (Programme to include training initiatives, workshops, policy reviews and assessments, gap analysis and recommendations, development of tools and templates, etc. (Programme plan implemented) • Data reports and extractions from, ePS, CSD, WCSEB and other sources • Helpdesk Performance Reports • Helpdesk Registers (query/complaints log) • Perception surveys | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X |
| Reporting cycle | Quarterly: | | Bi-annually: | Annually: X Biennially: |
| Desired performance | Higher than target: | | On target: X | Lower than target: |
| Indicator responsibility | Senior Manager: Provincial Government Supply Chain Management | | | |
| Spatial Transformation | <p>Spatial transformation priorities: Not applicable</p> <p>Description of spatial impact: Not applicable</p> | | | |
| Spatial Context | Number of locations | Single location: Not applicable | Multiple locations: Not applicable | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | Provincial: Not applicable | District: Not applicable | |
| | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | |
| | Detail/address/coordinates: Focused on the Western Cape region from a provincial and municipal context in terms of a Provincial Treasury mandate | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | |
| | | | | |
| Disaggregation of beneficiaries | Target for woman: | | Not applicable | |
| (Human Rights groups, where applicable) | Target for youth: | | Not applicable | |
| | Target for people with disabilities: | | Not applicable | |
| | Target for older persons: | | Not applicable | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: No link: X |
| Assumptions | Departments will be available to enable the delivery of the support programme and a fully capacitated workforce | | | |
| Means of verification | 2 x annual report reflecting progress made per programme implemented including an assessment of gaps, challenges, risks; and mitigation and puts in place a response plan for departments and municipalities for the forthcoming financial year | | | |
| Data limitations | Not applicable | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | Is this a demand driven indicator? | Yes: | No: X | |
| COVID-19 linkage | Yes: | | No: X | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | |

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|---|--|---------------------------------|---------------------|------------------------------------|-------------------|--|--|
| Indicator number | 3.2.1.4 | | | | | | |
| Indicator title | Number of support Programmes implemented to develop and enable suppliers | | | | | | |
| Short definition | An annually defined support programme for suppliers to implement supplier development initiatives in view of building a responsive supplier base that meets the WCG's procurement and asset management needs | | | | | | |
| Key Beneficiaries | Suppliers | | | | | | |
| Purpose | Developing an enabling environment that facilitates supplier development initiatives that contributes toward creating a supplier base that is responsive to WCG procurement and asset management needs. | | | | | | |
| Source of data | <ul style="list-style-type: none"> • 1 x Support Programme implemented (Programme Plan implemented) • Data reports and extractions from Issue Management System • Helpdesk Performance Reports • Helpdesk Registers (query/complaints log) • Perception surveys | | | | | | |
| Method of calculation | Simple count | | | | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X | | | |
| Reporting cycle | Quarterly: | Bi-annually: | Annually: X | Biennially: | | | |
| Desired performance | Higher than target: | | On target: X | Lower than target: | | | |
| Indicator responsibility | Senior Manager: Provincial Government Supply Chain Management | | | | | | |
| Spatial Transformation | <p>Spatial transformation priorities: Not applicable</p> <p>Description of spatial impact: Not applicable</p> | | | | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: Not applicable | | Multiple locations: Not applicable | | | |
| | Extent | Provincial: Not applicable | | District: Not applicable | | | |
| | Local municipality: Not applicable | Ward: Not applicable | | Address: Not applicable | | | |
| | Detail/address/coordinates: Focused on the Western Cape region from a provincial and municipal context in terms of focused commodity strategies, supplier database for the Province and gap analysis undertaken. | | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | | No: | | | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | | | Not applicable | | |
| | Target for youth: | | | | Not applicable | | |
| | Target for people with disabilities: | | | | Not applicable | | |
| | Target for older persons: | | | | Not applicable | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: | No link: X | | |
| Assumptions | Suppliers will respond and be available to enable delivery of the support programme | | | | | | |
| Means of verification | An annual report reflecting progress made in implementing the Programme including an assessment of gaps, challenges, risks; and mitigation and puts in place a response plan for suppliers for the forthcoming financial year. | | | | | | |
| Data limitations | Quality and integrity of data are dependent on external sources and stakeholders and are outside of the Department's control | | | | | | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: X | | | |
| | Is this a demand driven indicator? | | Yes: | No: X | | | |
| COVID-19 linkage | Yes: | | No: X | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/109018206 | | | | | | |

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|--|--|------------------------------------|---------------------|------------------|--------------------|----------------------------|---------------------------|------------------------------------|---------------|----------------------|--------------------------|------------------------------------|----------------------|-------------------------|--|--|--|---|------|-----|
| Indicator number | 3.2.1.5 | | | | | | | | | | | | | | | | | | | |
| Indicator title | Number of reports reflecting client support performance | | | | | | | | | | | | | | | | | | | |
| Short definition | A public interfacing mechanism that is accessible to all our clients and provides the necessary redress for SCM | | | | | | | | | | | | | | | | | | | |
| Key Beneficiaries | Departments, Provincial Public Entities & Suppliers | | | | | | | | | | | | | | | | | | | |
| Purpose | Creating an enabling environment to provide the necessary support, assistance and guidance to our clients in order to create a responsive supplier base that meets the WCG's procurement and asset management needs | | | | | | | | | | | | | | | | | | | |
| Source of data | <ul style="list-style-type: none"> • Data reports and extractions from intervention reports/programme of support • Helpdesk register (queries and complaints) • Logged Walk-ins • Training and/Intervention Reports | | | | | | | | | | | | | | | | | | | |
| Method of calculation | Simple count | | | | | | | | | | | | | | | | | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | | Non-cumulative: | | | | | | | | | | | | | | | |
| Reporting cycle | Quarterly: X | | Bi-annually: | Annually: | Biennially: | | | | | | | | | | | | | | | |
| Desired performance | Higher than target: | | On target: X | | Lower than target: | | | | | | | | | | | | | | | |
| Indicator responsibility | Senior Manager: Provincial Government Supply Chain Management | | | | | | | | | | | | | | | | | | | |
| Spatial Transformation | <p>Spatial transformation priorities: Not applicable</p> <p>Description of spatial impact: Not applicable</p> | | | | | | | | | | | | | | | | | | | |
| Spatial Context | <table border="1"> <tr> <td>Number of locations</td> <td>Single location: X</td> <td>Multiple locations: Not applicable</td> </tr> <tr> <td>Extent</td> <td>Provincial: X</td> <td>District: Not applicable</td> </tr> <tr> <td>Local municipality: Not applicable</td> <td>Ward: Not applicable</td> <td>Address: Not applicable</td> </tr> <tr> <td colspan="3">Detail/address/coordinates: Canal Walk, Century City – Walk in centre, 04 Waterford Place, Century City, Cape Town</td></tr> <tr> <td>For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP)</td> <td>Yes:</td> <td>No:</td> </tr> </table> | | | | | Number of locations | Single location: X | Multiple locations: Not applicable | Extent | Provincial: X | District: Not applicable | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | Detail/address/coordinates: Canal Walk, Century City – Walk in centre, 04 Waterford Place, Century City, Cape Town | | | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: |
| Number of locations | Single location: X | Multiple locations: Not applicable | | | | | | | | | | | | | | | | | | |
| Extent | Provincial: X | District: Not applicable | | | | | | | | | | | | | | | | | | |
| Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | | | | | | | | | | | | | | | | | | |
| Detail/address/coordinates: Canal Walk, Century City – Walk in centre, 04 Waterford Place, Century City, Cape Town | | | | | | | | | | | | | | | | | | | | |
| For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | | | | | | | | | | | | | | | | | | |
| Disaggregation of beneficiaries | <p>Target for woman:</p> <p>Target for youth:</p> | | | | | | | | | | | | | | | | | | | |
| (Human Rights groups, where applicable) | <p>Target for people with disabilities:</p> <p>Target for older persons:</p> | | | | | | | | | | | | | | | | | | | |
| Recovery Plan Focus Areas | Jobs: X | Safety: | Well-being: | New Way of Work: | No link: | | | | | | | | | | | | | | | |
| Assumptions | Suppliers will access the walk-in-centre for support, assistance, and guidance | | | | | | | | | | | | | | | | | | | |
| Means of verification | Quarterly report that documents performance in respect of the system of support, assistance and guidance provided to clients | | | | | | | | | | | | | | | | | | | |
| Data limitations | Not applicable | | | | | | | | | | | | | | | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | | | | | | | | | | | | | | | | |
| | Is this a demand driven indicator? | Yes: | | No: X | | | | | | | | | | | | | | | | |
| COVID-19 linkage | Yes: | | No: X | | | | | | | | | | | | | | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/109018206 | | | | | | | | | | | | | | | | | | | |

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| Indicator number | 3.2.1.6 | | | | | | |
| Indicator title | Number of Procurement Disclosure Reports | | | | | | |
| Short definition | Development of an e-enabled platform that stores procurement expenditure information, best practice models and content that support continuous improvement and transparency of procurement in the Province. | | | | | | |
| Key Beneficiaries | Public | | | | | | |
| Purpose | To maintain a sustainable platform for institutional memory that supports continuous improvement and expanding of procurement information disclosed in the public domain. | | | | | | |
| Source of data | <ul style="list-style-type: none"> • Report that includes a website wireframe • Physical e-enabled IT platform • Business case • Project plan • Project report on project deliverables • Business Intelligence Tool and Data Mart | | | | | | |
| Method of calculation | Simple count | | | | | | |
| Calculation type | Cumulative | Year-end: X | | Year-to-date: | Non-cumulative: | | |
| Reporting cycle | Quarterly: X | | Bi-annually: | Annually: | Biennially: | | |
| Desired performance | Higher than target: | | | On target: X | Lower than target: | | |
| Indicator responsibility | Senior Manager: Provincial Government Supply Chain Management | | | | | | |
| Spatial Transformation | <p>Spatial transformation priorities: Not applicable</p> <p>Description of spatial impact: Not applicable</p> | | | | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations Local municipality: Not applicable Detail/address/coordinates: Not applicable | | Single location: Not applicable Ward: Not applicable | | Multiple locations: Not applicable District: Not applicable Address: Not applicable | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | | Yes: | | No: | | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: Target for youth: Target for people with disabilities: Target for older persons: | | | | | | |
| Recovery Plan Focus Areas | Jobs: | | Safety: | Well-being: | New Way of Work: No link: X | | |
| Assumptions | The current departmental website can accommodate the needs of the unit to create the warehouse/data store | | | | | | |
| Means of verification | 1 X Annual report for 2021/22 financial year and 4 x Quarterly reports for the 2022/23 financial year | | | | | | |
| Data limitations | Not applicable | | | | | | |
| Type of Indicator | Is this a service delivery indicator? Is this a demand driven indicator? | | Yes: Yes: | | No: X No: X | | |
| COVID-19 linkage | Yes: No: X | | | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | | |

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| Indicator number | 3.2.1.7 | | | |
| Indicator title | Number of strategic sourcing interventions | | | |
| Short definition | Commodity procurement strategies drive efficiencies and enables local economic development through transversal contracting, framework agreements and other contracting models. | | | |
| Key Beneficiaries | Department & Provincial Public Entities | | | |
| Purpose | Leveraged procurement strategies in place that have socio-economic benefit and/or meet the needs of citizens and that results in value for money purchasing. | | | |
| Source of data | <ul style="list-style-type: none"> • Research and gap analysis reports • Commodity strategies • Terms of references and business cases • Transversal contract implemented (TOR, bid documents, Bid Committee Minutes, Contract documents) • Presentations and Cabinet Memoranda and Resolutions • Transversal contracting SOP | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X |
| Reporting cycle | Quarterly: | | Bi-annually: | Annually: X |
| Desired performance | Higher than target: | | On target: X | Lower than target: |
| Indicator responsibility | Senior Manager: Provincial Government Supply Chain Management | | | |
| Spatial Transformation | <p>Spatial transformation priorities: Not applicable</p> <p>Description of spatial impact: Not applicable</p> | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: Not applicable | Multiple locations: X | |
| | Extent | Provincial: X | District: X | |
| | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | |
| | Detail/address/coordinates: Not applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | | Yes: X | No: |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | Not applicable | |
| | Target for youth: | | Not applicable | |
| | Target for people with disabilities: | | Not applicable | |
| | Target for older persons: | | Not applicable | |
| Recovery Plan Focus Areas | Jobs: X | Safety: | Well-being: | New Way of Work: No link: |
| Assumptions | <p>The unit has the required data and evidence to understand the needs of the citizens and to develop strategies with socioeconomic benefit in order to meet and/or their needs.</p> <p>The unit has the necessary resources/ structure to perform on the indicator.</p> | | | |
| Means of verification | <ul style="list-style-type: none"> • 1 x transversal contract for replacement security framework tender for the Province • 1 x portfolio analysis and research project that links the eProcurement System with the Procurement Planning Toolkit that provides for departmental analysis of commodities for value for money purchasing | | | |
| Data limitations | Quality and integrity of data are dependent on external sources and stakeholders and are outside of the unit's control and financial systems and tools that are not integrated. | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | Yes: | No: X |
| | Is this a demand driven indicator? | Yes: | Yes: | No: X |
| COVID-19 linkage | Yes: | No: X | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | |

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|---|--|---|--|--|
| Indicator number | 3.2.1.8 | | | |
| Indicator title | Number of SCM System insight reports produced, providing procurement performance information to departments | | | |
| Short definition | An analysis of data extracted from systems and using business intelligence tools to provide performance information to provincial departments to support governance requirements and management decision making | | | |
| Key Beneficiaries | Departments | | | |
| Purpose | Using technology as an enabler to improve SCM and Asset Management and to enable better management decision making within provincial departments that results in value for money purchasing that meets governance objectives and the needs of citizens | | | |
| Source of data | 53 system insight reports (13 per quarter plus a consolidated report for the WCG in the fourth quarter) | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: <input checked="" type="checkbox"/> | Year-to-date: | Non-cumulative: |
| Reporting cycle | Quarterly: <input checked="" type="checkbox"/> | | Bi-annually: <input type="checkbox"/> | Annually: <input type="checkbox"/> |
| Desired performance | Higher than target: <input type="checkbox"/> | | On target: <input checked="" type="checkbox"/> | Lower than target: <input type="checkbox"/> |
| Indicator responsibility | Senior Manager: Provincial Government Supply Chain Management | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | |
| Spatial Context | Number of locations | | Single location: Not applicable | Multiple locations: Not applicable |
| (Relevant where products and services are delivered, specifically to the public) | Extent | | Provincial: Not applicable | District: Not applicable |
| | Local municipality: Not applicable | | Ward: Not applicable | Address: Not applicable |
| | Detail/address/coordinates: Not applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | | Yes: <input type="checkbox"/> | No: <input type="checkbox"/> |
| Disaggregation of beneficiaries | Target for woman: <input type="checkbox"/> | | Not applicable | |
| (Human Rights groups, where applicable) | Target for youth: <input type="checkbox"/> | | Not applicable | |
| | Target for people with disabilities: <input type="checkbox"/> | | Not applicable | |
| | Target for older persons: <input type="checkbox"/> | | Not applicable | |
| Recovery Plan Focus Areas | Jobs: <input type="checkbox"/> | Safety: <input type="checkbox"/> | Well-being: <input type="checkbox"/> | New Way of Work: <input type="checkbox"/> No link: <input checked="" type="checkbox"/> |
| Assumptions | The unit has the required data and evidence to produce system insight reports | | | |
| Means of verification | 13 x 4 quarterly SCM Insight Reports 1 x annual SCM Insight Report | | | |
| Data limitations | Quality and integrity of data are dependent on external sources and stakeholders are outside of the Department's control and financial systems and tools that are not integrated. | | | |
| Type of Indicator | Is this a service delivery indicator? <input type="checkbox"/> | Yes: <input type="checkbox"/> | No: <input checked="" type="checkbox"/> | |
| | Is this a demand driven indicator? <input type="checkbox"/> | Yes: <input type="checkbox"/> | No: <input checked="" type="checkbox"/> | |
| COVID-19 linkage | Yes: <input type="checkbox"/> | No: <input checked="" type="checkbox"/> | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/109018206 | | | |

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|---|---|---------------------|---------------------------------|------------------------------------|--|--|
| Indicator number | 3.2.1.9 | | | | | |
| Indicator title | Number of procurement plans and supporting strategic procurement initiatives assessed for municipalities | | | | | |
| Short definition | Improve procurement planning that is linked to the budgeting process and IDP and final budget | | | | | |
| Key Beneficiaries | Municipalities and Suppliers | | | | | |
| Purpose | To identify opportunities for efficiencies in purchasing and leveraging buying within municipalities and or districts to identify strategic sourcing opportunities which will contribute to value for money purchasing. | | | | | |
| Source of data | <ul style="list-style-type: none"> • Municipal procurement plans expenditure data received from municipalities • mSCOA Data Strings • CSD • Municipal Deviation Reports • CRA system | | | | | |
| Method of calculation | Simple count | | | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | Non-cumulative: | | |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | Biennially: | | |
| Desired performance | Higher than target: | On target: X | Lower than target: | | | |
| Indicator responsibility | Senior Manager: Local Government Supply Chain Management | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations | | Single location: Not applicable | Multiple locations: Not applicable | | |
| | Extent | | Provincial: Not applicable | District: Not applicable | | |
| | Local municipality: Not applicable | | Ward: Not applicable | Address: Not applicable | | |
| | Detail/address/coordinates: Not applicable | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | | Yes: | No: | | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | | Not applicable | | |
| | Target for youth: | | | Not applicable | | |
| | Target for people with disabilities: | | | Not applicable | | |
| | Target for older persons: | | | Not applicable | | |
| Recovery Plan Focus Areas | Jobs: X | Safety: | Well-being: | New Way of Work: No link: | | |
| Assumptions | Municipalities procurement plans are aligned to their budgets and planning is aligned to the SDBIP | | | | | |
| Means of verification | 10 Reports concluded | | | | | |
| Data limitations | Lack of credible data to understand strategic sourcing processes in municipalities which could lead to skewed reports | | | | | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: X | | |
| | Is this a demand driven indicator? | | Yes: | No: X | | |
| COVID-19 linkage | Yes: | | No: X | | | |
| Implementation Data - AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | |

Sub-programme 3.3: Supporting and Interlinked Financial Systems

Output Indicators

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| Indicator number | 3.3.1.1 | | | | | | | | | | | | | | | | | | |
| Indicator title | Number of votes assisted with system support | | | | | | | | | | | | | | | | | | |
| Short definition | Optimising and improving security access, system change management and capability on the Corporate Suite of existing Transversal Financial Systems to ensure that effective user account management is executed and maintained, generic policies exist for the management of transversal systems, and comprehensive user support service | | | | | | | | | | | | | | | | | | |
| Key Beneficiaries | 13 votes | | | | | | | | | | | | | | | | | | |
| Purpose | The effective management of transversal systems and veracity of data. | | | | | | | | | | | | | | | | | | |
| Source of data | Transversal financial systems (LOGIS, BAS, PERSAL) | | | | | | | | | | | | | | | | | | |
| Method of calculation | Simple count | | | | | | | | | | | | | | | | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X | | | | | | | | | | | | | | | |
| Reporting cycle | Quarterly: X | | Bi-annually: | Annually: Biennially: | | | | | | | | | | | | | | | |
| Desired performance | Higher than target: | | On target: X | Lower than target: | | | | | | | | | | | | | | | |
| Indicator responsibility | Senior Manager: Supporting and Interlinked Financial Systems | | | | | | | | | | | | | | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | | | | | | | | | | | | | | | | |
| Spatial Context | <table border="1"> <tr> <td>Number of locations</td> <td>Single location: Not applicable</td> <td>Multiple locations: Not applicable</td> </tr> <tr> <td>Extent</td> <td>Provincial: Not applicable</td> <td>District: Not applicable</td> </tr> <tr> <td>Local municipality: Not applicable</td> <td>Ward: Not applicable</td> <td>Address: Not applicable</td> </tr> <tr> <td>Detail/address/coordinates: Not applicable</td> <td></td> <td></td> </tr> <tr> <td>For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP)</td> <td>Yes:</td> <td>No:</td> </tr> </table> | | | | Number of locations | Single location: Not applicable | Multiple locations: Not applicable | Extent | Provincial: Not applicable | District: Not applicable | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | Detail/address/coordinates: Not applicable | | | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: |
| Number of locations | Single location: Not applicable | Multiple locations: Not applicable | | | | | | | | | | | | | | | | | |
| Extent | Provincial: Not applicable | District: Not applicable | | | | | | | | | | | | | | | | | |
| Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | | | | | | | | | | | | | | | | | |
| Detail/address/coordinates: Not applicable | | | | | | | | | | | | | | | | | | | |
| For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | | | | | | | | | | | | | | | | | |
| Disaggregation of beneficiaries | Target for woman: Target for youth: Target for people with disabilities: Target for older persons: | | | | | | | | | | | | | | | | | | |
| (Human Rights groups, where applicable) | | | | | | | | | | | | | | | | | | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: X No link: | | | | | | | | | | | | | | | |
| Assumptions | Full effective use of financial systems | | | | | | | | | | | | | | | | | | |
| Means of verification | User Account Management audit reports; release reports | | | | | | | | | | | | | | | | | | |
| Data limitations | The availability of the systems and system-generated reports. | | | | | | | | | | | | | | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | | | | | | | | | | | | | | | | |
| | Is this a demand driven indicator? | Yes: | No: X | | | | | | | | | | | | | | | | |
| COVID-19 linkage | Yes: | No: X | | | | | | | | | | | | | | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | | | | | | | | | | | | | | |

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|---|---|---------------------------------|---------------------|------------------------------------|-------------|--|--|
| Indicator number | 3.3.1.2 | | | | | | |
| Indicator title | Number of votes assisted with end user training | | | | | | |
| Short definition | Enabling training interventions to promote the correct and optimal use of financial systems in accordance with system user profiles. | | | | | | |
| Key Beneficiaries | 13 votes | | | | | | |
| Purpose | To ensure optimal, efficient utilisation of the Transversal Financial System | | | | | | |
| Source of data | Transversal Financial System Reports | | | | | | |
| Method of calculation | Simple count | | | | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: | X | | |
| Reporting cycle | Quarterly: X | | Bi-annually: | Annually: | Biennially: | | |
| Desired performance | Higher than target: | | On target: X | Lower than target: | | | |
| Indicator responsibility | Senior Manager: Supporting and Interlinked Financial Systems | | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | | | | |
| (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: Not applicable | | Multiple locations: Not applicable | | | |
| | Extent | Provincial: Not applicable | | District: Not applicable | | | |
| | Local municipality: Not applicable | Ward: Not applicable | | Address: Not applicable | | | |
| | Detail/address/coordinates: Not applicable | | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | | Yes: | No: | | | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | | Not applicable | | | |
| | Target for youth: | | | Not applicable | | | |
| | Target for people with disabilities: | | | Not applicable | | | |
| | Target for older persons: | | | Not applicable | | | |
| Recovery Plan Focus Areas | Jobs: X | Safety: | Well-being: | New Way of Work: X | No link: | | |
| Assumptions | Data quality for better reporting and decision making | | | | | | |
| Means of verification | Training reports | | | | | | |
| Data limitations | Training venues and skilled training resources (human and financial) | | | | | | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: X | | | |
| | Is this a demand driven indicator? | | Yes: | No: X | | | |
| COVID-19 linkage | Yes: | | No: X | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | | |

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|---|---|---------------------------------|------------------------------------|------------------------------------|--|--|
| Indicator number | 3.3.1.3 | | | | | |
| Indicator title | Number of system modules implemented | | | | | |
| Short definition | This process entails making incremental improvements to the Legacy systems (modules) to complement it with modern technologies to enhance the capability of the systems | | | | | |
| Key Beneficiaries | 13 Votes | | | | | |
| Purpose | To ensure optimal, efficient utilisation of the Transversal Financial System and promote innovation. | | | | | |
| Source of data | System reports/downloads | | | | | |
| Method of calculation | Simple count | | | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X | | |
| Reporting cycle | Quarterly: | Bi-annually: | Annually: X | Biennially: | | |
| Desired performance | Higher than target: | On target: X | Lower than target: | | | |
| Indicator responsibility | Senior Manager: Supporting and Interlinked Financial Systems | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: Not applicable | Multiple locations: Not applicable | | | |
| | Extent | Provincial: Not applicable | District: Not applicable | | | |
| | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | | | |
| | Detail/address/coordinates: Not applicable | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | | | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | | Not applicable | | |
| | Target for youth: | | | Not applicable | | |
| | Target for people with disabilities: | | | Not applicable | | |
| | Target for older persons: | | | Not applicable | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: X No link: | | |
| Assumptions | Technical resources are available such as developers and tools | | | | | |
| Means of verification | User Acceptance Certificates | | | | | |
| Data limitations | Lack of resources (human and financial), access to relevant data from National Sources | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | | | |
| | Is this a demand driven indicator? | Yes: | No: X | | | |
| COVID-19 linkage | Yes: | No: X | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/109018206 | | | | | |

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|---|---|-----------|------------------------------------|------------------------------------|-------------------|--|--|--|--|--|
| Indicator number | 3.3.1.4 | | | | | | | | | |
| Indicator title | Number of votes assisted with financial reporting | | | | | | | | | |
| Short definition | Provision of financial system data to all Western Cape Government departments. | | | | | | | | | |
| Key Beneficiaries | 13 Votes | | | | | | | | | |
| Purpose | To improve financial system reporting and help with decision making in Western Cape Government departments. | | | | | | | | | |
| Source of data | Transversal financial systems | | | | | | | | | |
| Method of calculation | Simple count | | | | | | | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: | X | | | | | |
| Reporting cycle | Quarterly: X | | Bi-annually: | Annually: | Biennially: | | | | | |
| Desired performance | Higher than target: | | On target: X | Lower than target: | | | | | | |
| Indicator responsibility | Senior Manager: Supporting and Interlinked Financial Systems | | | | | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | | | | | | | |
| Spatial Context | Number of locations | | Single location: Not applicable | Multiple locations: Not applicable | | | | | | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | | Provincial: Not applicable | District: Not applicable | | | | | | |
| | Local municipality: Not applicable | | Ward: Not applicable | Address: Not applicable | | | | | | |
| | Detail/address/coordinates: For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | | | | | | | | | |
| | Yes: | | No: | | | | | | | |
| Disaggregation of beneficiaries | Target for woman: Target for youth: | | | | | | | | | |
| (Human Rights groups, where applicable) | Target for people with disabilities: Target for older persons: | | | | | | | | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: | No link: X | | | | | |
| Assumptions | All financial systems are available. | | | | | | | | | |
| Means of verification | Reports from Kitso, PERSAL Share and LOGIS | | | | | | | | | |
| Data limitations | The availability of the systems and system-generated reports | | | | | | | | | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: X | | | | | | |
| | Is this a demand driven indicator? | | Yes: | No: X | | | | | | |
| COVID-19 linkage | Yes: | | No: X | | | | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | | | | | |

Programme 4 – Financial Governance

Sub-programme 4.2: Accounting Services

Element: Local Government Accounting

Output Indicators

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|---|--|------------------------------------|------------------------------------|--------------------|-------------|--|--|--|
| Indicator number | 4.2.1.1 | | | | | | | |
| Indicator title | Number of municipal accounting assessment reports | | | | | | | |
| Short definition | Contribution to reports compiled for governance engagements | | | | | | | |
| Key Beneficiaries | Municipalities | | | | | | | |
| Purpose | Improve financial maturity of municipalities | | | | | | | |
| Source of data | (WCMES) Western Cape Monitoring and Evaluation System tool In the absence of WCMES completed questionnaires, other credible sources of data to extract the state of governance maturity. | | | | | | | |
| Method of calculation | Simple count | | | | | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: | X | | | |
| Reporting cycle | Quarterly: | Bi-annually: | Annually: | X | Biennially: | | | |
| Desired performance | Higher than target: | On target: | X | Lower than target: | | | | |
| Indicator responsibility | Senior Manager Local Government Accounting | | | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | | | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: Not applicable | Multiple locations: Not applicable | | | | | |
| | Extent | Provincial: Not applicable | District: Not applicable | | | | | |
| | Local municipality: | Ward: Not applicable | Address: Not applicable | | | | | |
| | Detail/address/coordinates: Not applicable | | | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | | | | | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | Not applicable | | | | | | |
| | Target for youth: | Not applicable | | | | | | |
| | Target for people with disabilities: | Not applicable | | | | | | |
| | Target for older persons: | Not applicable | | | | | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: | No link: X | | | |
| Assumptions | No changes to planned process by the organisation | | | | | | | |
| Means of verification | Inputs into the integrated governance assessment reports for 28 delegated municipalities, and inputs into the mid-year budget and performance summary report for the non-delegated municipalities. | | | | | | | |
| Data limitations | Inaccuracy of municipal data; late submission of municipal data | | | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | | | | |
| | Is this a demand driven indicator? | Yes: | | No: X | | | | |
| COVID-19 linkage | Yes: | No: X | | | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | | | |

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| Indicator number | 4.2.1.2 | | | | | | | |
| Indicator title | Number of interventions to improve the understanding and application of accounting standards | | | | | | | |
| Short definition | Support provided to municipalities to improve GRAP compliance | | | | | | | |
| Key Beneficiaries | Municipal Officials | | | | | | | |
| Purpose | Assist municipalities to improve compliance with relevant GRAP and MFMA reporting requirements | | | | | | | |
| Source of data | Q1 – MAF and AWC Q2 and or Q3 Review of AFS and AFS consistency workshop and AWC Q3 – MAF & Provincial MFMA Audit Steering meetings and AWC Q4 – GRAP training and AWC | | | | | | | |
| Method of calculation | Simple count | | | | | | | |
| Calculation type | Cumulative | | Year-end: <input checked="" type="checkbox"/> | Year-to-date: | Non-cumulative: | | | |
| Reporting cycle | Quarterly: <input checked="" type="checkbox"/> | | Bi-annually: | Annually: | Biennially: | | | |
| Desired performance | Higher than target: | | | On target: <input checked="" type="checkbox"/> | Lower than target: | | | |
| Indicator responsibility | Senior manager: Local Government Accounting | | | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | | | | | |
| Spatial Context | Number of locations | Single location: Not applicable | | | Multiple locations: Not applicable | | | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | Provincial: Not applicable | | | District: Not applicable | | | |
| | Local municipality: Not applicable | Ward: Not applicable | | | Address: Not applicable | | | |
| | Detail/address/coordinates: Not applicable | | | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | | Yes: | <input checked="" type="checkbox"/> | | | | |
| Disaggregation of beneficiaries | Target for woman: Target for youth: Target for people with disabilities: Target for older persons: | | | | | | | |
| (Human Rights groups, where applicable) | Not applicable Not applicable Not applicable Not applicable | | | | | | | |
| Recovery Plan Focus Areas | Jobs: | | Safety: | Well-being: | New Way of Work: <input type="checkbox"/> No link: <input checked="" type="checkbox"/> | | | |
| Assumptions | Improve compliance with relevant GRAP and MFMA reporting requirements | | | | | | | |
| Means of verification | Q1 – MAF attendance register and presentations and AWC attendance register and presentations Q2 and or Q3 – Close out report of AFS reviewed and submitted to municipalities for submissions made to the unit prior to municipalities submitting their AFS to AG; Close out report for audit readiness assessment visits; Project plans delivered and implemented for the consistency workshops; AWC attendance register and presentations Q3 – Action list of audit check-in meetings; MAF attendance register and presentations, AWC attendance register and presentations Q4 - GRAP training attendance register; AWC attendance register and presentations | | | | | | | |
| Data limitations | Access to ICT infrastructure | | | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: <input type="checkbox"/> | | | No: <input checked="" type="checkbox"/> | | | |
| | Is this a demand driven indicator? | Yes: <input type="checkbox"/> | | | No: <input checked="" type="checkbox"/> | | | |
| COVID-19 linkage | Yes: <input type="checkbox"/> No: <input checked="" type="checkbox"/> | | | | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/109018206 | | | | | | | |

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| Indicator number | 4.2.1.3 | | | | | | |
| Indicator title | Percentage of submitted data strings reconciled to audited AFS | | | | | | |
| Short definition | Alignment between Audited Annual Financial Statements (AFS) and MSCOA data strings | | | | | | |
| Key Beneficiaries | Municipalities | | | | | | |
| Purpose | Ensure integrity of data submitted by municipalities to National Treasury | | | | | | |
| Source of data | AFS reconciliations and National Treasury (NT) closed off in Reconciliation of audited AFS and data strings submitted to NT LG database by municipalities. | | | | | | |
| Method of calculation | Numerator: Number of reconciled returns closed off on NT LG Database | | | X 100 | | | |
| | Denominator: Number of returns submitted by municipalities to NT LG Database | | | | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X | | | |
| Reporting cycle | Quarterly: | Bi-annually: | Annually: X | Biennially: | | | |
| Desired performance | Higher than target: | On target: X | Lower than target: | | | | |
| Indicator responsibility | Senior manager Local Government Accounting | | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | | | | |
| | Description of spatial impact: Not applicable | | | | | | |
| Spatial Context | Number of locations | | Single location: Not applicable | Multiple locations: Not applicable | | | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | | Provincial: Not applicable | District: Not applicable | | | |
| | Local municipality: Not applicable | | Ward: Not applicable | Address: Not applicable | | | |
| | Detail/address/coordinates: Not applicable | | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | | Yes: | No: | | | |
| Disaggregation of beneficiaries | Target for woman: | | | Not applicable | | | |
| (Human Rights groups, where applicable) | Target for youth: | | | Not applicable | | | |
| | Target for people with disabilities: | | | Not applicable | | | |
| | Target for older persons: | | | Not applicable | | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of work: | No link: X | | |
| Assumptions | Availability of NT LG database | | | | | | |
| Means of verification | Closed off reports | | | | | | |
| Data limitations | Accuracy of data; timeous submission of data by municipalities | | | | | | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: X | | | |
| | Is this a demand driven indicator? | | Yes: | No: X | | | |
| COVID-19 linkage | Yes: | | | No: X | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/109018206 | | | | | | |

Element: Provincial Government Accounting and Compliance

Output indicators

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| Indicator number | 4.2.2.1 | | | |
| Indicator title | Number of reports based on governance performance engagements held with departments | | | |
| Short definition | Integrated approach to address transversal governance issues through engagements with departments | | | |
| Key Beneficiaries | Internal and external stakeholders: Departments and internal staff/units within PT | | | |
| Purpose | To achieve higher levels of governance by improving the financial management capability of departments. | | | |
| Source of data | Minutes of engagements | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X |
| Reporting cycle | Quarterly: | Bi-annually: | Annually: X | Biennially: |
| Desired performance | Higher than target: | On target: X | Lower than target: | |
| Indicator responsibility | Senior Manager: Provincial Government Accounting and Compliance | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | |
| Spatial Context | Number of locations | Single location: Not applicable | Multiple locations: Not applicable | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | Provincial: Not applicable | District: Not applicable | |
| | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | |
| | Detail/address/coordinates: Not applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | |
| Disaggregation of beneficiaries | Target for woman: | | Not applicable | |
| (Human Rights groups, where applicable) | Target for youth: | | Not applicable | |
| | Target for people with disabilities: | | Not applicable | |
| | Target for older persons: | | Not applicable | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: X No link: |
| Assumptions | Sound financial reporting in terms of the PFMA to bring about transparency and accountability of public resources. Enhanced and maintained good governance practices across departments and entities to improve governance maturity. | | | |
| Means of verification | Action minutes of the engagements or support plans or Engagement Reports | | | |
| Data limitations | Accuracy of data; timeous submission of data by departments and PT units and minutes from other units when following the integrated engagement approach | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: | X |
| | Is this a demand driven indicator? | Yes: | No: | X |
| COVID-19 linkage | Yes: | No: X | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | |

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|--|---|--|---|---|--|--|
| Indicator number | 4.2.2.2 | | | | | |
| Indicator title | Number of internal control interventions rolled out in departments | | | | | |
| Short definition | Improved internal control within departments | | | | | |
| Key Beneficiaries | External Stakeholders - Departments | | | | | |
| Purpose | To improve the system of internal control within departments. | | | | | |
| Source of data | Treasury Circulars or SOP's or Compliance Reports or Business Requirement Specifications or Attendance records of training initiatives or action minutes | | | | | |
| Method of calculation | Simple count | | | | | |
| Calculation type | Cumulative | Year-end: <input checked="" type="checkbox"/> | Year-to-date: | Non-cumulative: | | |
| Reporting cycle | Quarterly: <input checked="" type="checkbox"/> | Bi-annually: | Annually: | Biennially: | | |
| Desired performance | Higher than target: | On target: <input checked="" type="checkbox"/> | Lower than target: | | | |
| Indicator responsibility | Senior Manager: Provincial Government Accounting and Compliance | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | | | |
| (Relevant where products and services are delivered, specifically to the public) | Number of locations: | Single location: Not applicable | Multiple locations: Not applicable | | | |
| | Extent | Provincial: Not applicable | District: Not applicable | | | |
| | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | | | |
| | Detail/address/coordinates: Not applicable | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | | | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | | Not applicable | | |
| | Target for youth: | | | Not applicable | | |
| | Target for people with disabilities: | | | Not applicable | | |
| | Target for older persons: | | | Not applicable | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: <input checked="" type="checkbox"/> No link: | | |
| Assumptions | Sound financial reporting in terms of the PFMA to bring about transparency and accountability of public resources. Enhanced and maintained good governance practices across departments and entities to improve governance maturity. | | | | | |
| Means of verification | Treasury Circulars or SOP's or Compliance Reports or Business Requirement Specifications or Attendance records of training initiatives or action minutes | | | | | |
| Data limitations | Accuracy of data; timeous submission of data by departments | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: <input checked="" type="checkbox"/> | | | |
| | Is this a demand driven indicator? | Yes: | No: <input checked="" type="checkbox"/> | | | |
| COVID-19 linkage | Yes: | No: <input checked="" type="checkbox"/> | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | |

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| Indicator number | 4.2.2.3 | | | | | |
| Indicator title | Number of votes assessed against the applicable accounting frameworks and norms and standards requirements | | | | | |
| Short definition | Effective roll-out of accounting reporting frameworks that enable effective financial reporting. | | | | | |
| Key Beneficiaries | Departments | | | | | |
| Purpose | To achieve higher levels of governance by improving the financial management capability of departments. | | | | | |
| Source of data | Submitted departmental AFS/IFS for reporting purposes. | | | | | |
| Method of calculation | Simple count | | | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X | | |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | Biennially: | | |
| Desired performance | Higher than target: | On target: X | Lower than target: | | | |
| Indicator responsibility | Senior Manager: Provincial Government Accounting and Compliance | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | | | |
| | Description of spatial impact: Not applicable | | | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: Not applicable | Multiple locations: Not applicable | | | |
| | Extent | Provincial: Not applicable | District: Not applicable | | | |
| | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | | | |
| | Detail/address/coordinates: Not applicable | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | | | |
| | | | | | | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | | Not applicable | | |
| | Target for youth: | | | Not applicable | | |
| | Target for people with disabilities: | | | Not applicable | | |
| | Target for older persons: | | | Not applicable | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: X No link: | | |
| Assumptions | Sound financial reporting in terms of applicable accounting frameworks and the PFMA to bring about transparency and accountability of public resources. | | | | | |
| Means of verification | Assessment reports on the AFS/IFS (reporting frameworks and standards). | | | | | |
| Data limitations | Accuracy of data; timeous submission of data by departments | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | | | |
| | Is this a demand driven indicator? | Yes: | No: X | | | |
| COVID-19 linkage | Yes: | No: X | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | |

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| Indicator number | 4.2.2.4 | | | | | |
| Indicator title | Publication and tabling of the ACFS is done in the required timeframe | | | | | |
| Short definition | Compilation and publication of the ACFS for the Province | | | | | |
| Key Beneficiaries | Provincial Treasury | | | | | |
| Purpose | It's a PFMA imperative to inform Provincial Government and other users of the position and performance of the Province. | | | | | |
| Source of data | Consolidated Departments AFS, entities AFS, PRF | | | | | |
| Method of calculation | 1 month after receipt of Audited reports of the relevant institutions included in the consolidation. | | | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X | | |
| Reporting cycle | Quarterly: | Bi-annually: | Annually: X | Biennially: | | |
| Desired performance | Higher than target: | On target: X | Lower than target: | | | |
| Indicator responsibility | Senior Manager: Provincial Government Accounting and Compliance | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: Not applicable | | Multiple locations: Not applicable | | |
| | Extent | Provincial: Not applicable | | District: Not applicable | | |
| | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | | | |
| | Detail/address/coordinates: Not applicable | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | | | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | | Not applicable | | |
| | Target for youth: | | | Not applicable | | |
| | Target for people with disabilities: | | | Not applicable | | |
| | Target for older persons: | | | Not applicable | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: | | |
| Assumptions | Sound financial reporting in terms of the applicable accounting frameworks and the PFMA to bring about transparency and accountability of public resources. | | | | | |
| Means of verification | Tabling letter/ACFS publication. | | | | | |
| Data limitations | Dependent on the audit outcomes of the financial statements of the departments, the PRF and entities. | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | | | |
| | Is this a demand driven indicator? | Yes: | No: X | | | |
| COVID-19 linkage | Yes: | No: X | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | |

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|---|--|------------------------------------|------------------------------------|----------------------------------|
| Indicator number | 4.2.2.5 | | | |
| Indicator title | Percentage of IE Condonement letters issued | | | |
| Short definition | Improved internal control and UIF&W management within departments and Public Entities | | | |
| Key Beneficiaries | External Stakeholders - Departments, Public Entities and internal units within PT | | | |
| Purpose | To Improve the internal control governance and UIF&W management within departments and Public Entities | | | |
| Source of data | Minutes of meetings, letters to departments, presentations | | | |
| Method of calculation | Numerator: Number of letters issued to departments and public entities | | X 100 | |
| | Denominator: number of applications received from departments and public entities | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | Biennially: |
| Desired performance | Higher than target: | On target: X | Lower than target: | |
| Indicator responsibility | Senior Manager: Provincial Government Accounting and Compliance | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: Not applicable | Multiple locations: Not applicable | |
| | Extent | Provincial: Not applicable | District: Not applicable | |
| | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | |
| | Detail/address/coordinates: Not applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | |
| Disaggregation of beneficiaries (Human Rights groups, where applicable) | Target for woman: | | Not applicable | |
| | Target for youth: | | Not applicable | |
| | Target for people with disabilities: | | Not applicable | |
| | Target for older persons: | | Not applicable | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: X |
| Assumptions | Sound financial reporting in terms of the PFMA to bring about transparency and accountability of public resources. Enhanced and maintained good governance practices across departments and entities to improve governance maturity. | | | |
| Means of verification | Minutes of meetings, letters to departments, presentations. | | | |
| Data limitations | Accuracy of data; timeous submission of data by departments | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | Is this a demand driven indicator? | Yes: X | No: | |
| COVID-19 linkage | Yes: | No: X | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | |

Sub-programme 4.3: Corporate Governance

Output Indicators

| | | | | | | | |
|---|---|-----------|---------------------------------|------------------------------------|--------------------------|--|--|
| Indicator number | 4.3.1.1 | | | | | | |
| Indicator title | Number of municipal governance assessment reports | | | | | | |
| Short definition | To coordinate the annual integrated governance assessment reports per municipality | | | | | | |
| Key Beneficiaries | Municipalities | | | | | | |
| Purpose | To improve the financial governance maturity level of municipalities through the annual integrated governance assessment and feedback process. | | | | | | |
| Source of data | WCMES Tool Municipal Annual Report Quarterly and/or bi-annual return forms Audit Reports and management reports where provided | | | | | | |
| Method of calculation | Simple count | | | | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | | Non-cumulative: X | | |
| Reporting cycle | Quarterly: | | Bi-annually: | Annually: X | Biennially: | | |
| Desired performance | Higher than target: | | On target: X | | Lower than target: | | |
| Indicator responsibility | Senior Manager: Financial Governance | | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | | | | |
| Spatial Context | Number of locations | | Single location: Not applicable | Multiple locations: Not applicable | | | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | | Provincial: Not applicable | District: Not applicable | | | |
| | Local municipality: Not applicable | | Ward: Not applicable | Address: Not applicable | | | |
| | Detail/address/coordinates: Not applicable | | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | | Yes: | No: | | | |
| | | | | | | | |
| Disaggregation of beneficiaries | Target for woman: | | | Not applicable | | | |
| (Human Rights groups, where applicable) | Target for youth: | | | Not applicable | | | |
| | Target for people with disabilities: | | | Not applicable | | | |
| | Target for older persons: | | | Not applicable | | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: X | No link: | | |
| Assumptions | <ul style="list-style-type: none"> All role players support integration, and this process is refined for annual efficiencies This process will improve municipal governance progressively over time | | | | | | |
| Means of verification | Integrated governance assessment reports The City of Cape Town mid-year budget and performance summary report | | | | | | |
| Data limitations | The accuracy of the assessment is dependent in the reliability of the information as supplied by municipalities and governance departments. | | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | | | |
| | Is this a demand driven indicator? | Yes: | | No: X | | | |
| COVID-19 linkage | Yes: | | No: X | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | | |

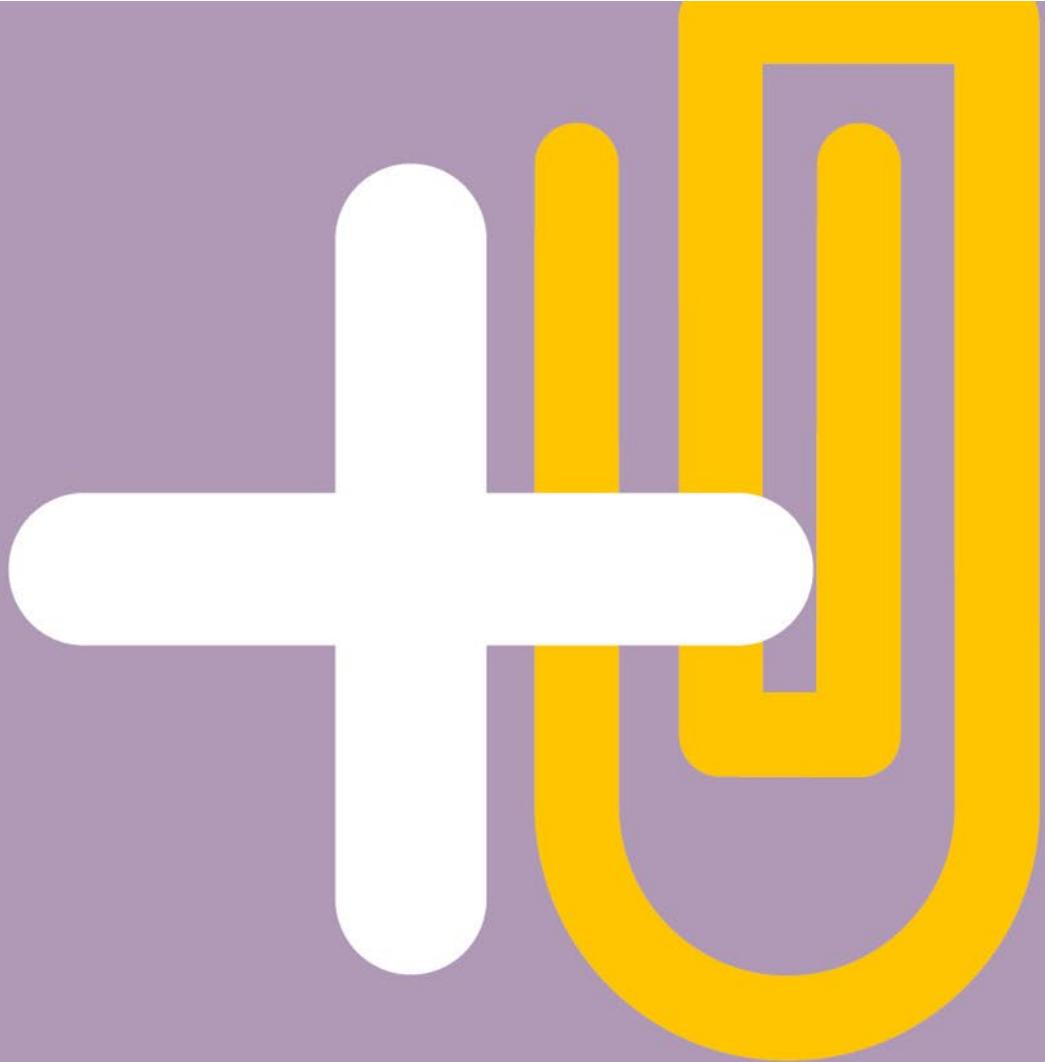
| | | | | |
|---|--|---------------------------------|------------------------------------|--------------------------------------|
| Indicator number | 4.3.1.2 | | | |
| Indicator title | Number of municipal support initiatives on municipal finance capacity building and training | | | |
| Short definition | To coordinate and support municipalities with skills development and capacitation through the agreed integrated capacitation approach. An intervention may be bespoke to a municipality or may be general and purveyed to all 30 municipalities. The detail of the different types of initiatives is listed in the operational plan. | | | |
| Key Beneficiaries | Municipal Officials | | | |
| Purpose | To improve the FMC level of municipalities through 10 support initiatives in the areas of internship, bursary support, compliance to capacity reforms and training provision that will lead to the improvement of financial governance. | | | |
| Source of data | Governance Assessment, IYM Meetings, various forums led by Quarterly and/or bi-annual return forms, training material and guidance documents Audit Reports and Management Reports | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | Non-cumulative: |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | Biennially: |
| Desired performance | Higher than target: | On target: X | Lower than target: | |
| Indicator responsibility | Senior Manager: Financial Governance | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | |
| Spatial Context | Number of locations: | Single location: Not applicable | Multiple locations: Not applicable | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | Provincial: Not applicable | District: Not applicable | |
| | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | |
| | Detail/address/coordinates: Municipalities | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | |
| Disaggregation of beneficiaries | Target for woman: | Not applicable | | |
| (Human Rights groups, where applicable) | Target for youth: | Not applicable | | |
| | Target for people with disabilities: | Not applicable | | |
| | Target for older persons: | Not applicable | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: X No link: |
| Assumptions | <ul style="list-style-type: none"> Funding available for support initiatives Training initiatives responsive to skills gaps and pipeline Municipalities would apply the training | | | |
| Means of verification | Governance assessments reports, attendance registers, presentations, guidance documents, circulars, minutes of meetings | | | |
| Data limitations | Not applicable | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | Is this a demand driven indicator? | Yes: | No: X | |
| COVID-19 linkage | Yes: | No: X | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | |

| | | | | | | | |
|---|--|--------------------|---------------------------------|------------------------------------|----------------|--|--|
| Indicator number | 4.3.1.3 | | | | | | |
| Indicator title | Number of support initiatives on internal audit and risk management. | | | | | | |
| Short definition | To implement support interventions on ERM, IA and audit committees. One intervention may cover all 30 municipalities as in a forum engagement. Different types of interventions are enumerated in the operational plan | | | | | | |
| Key Beneficiaries | Municipalities | | | | | | |
| Purpose | To ensure the implementation of enterprise risk management as per the NT risk frameworks and internal audit as per the National Treasury Internal Audit Framework, IIA standards and other NT guidelines. 12 Interventions to improve corporate governance within municipalities | | | | | | |
| Source of data | <ul style="list-style-type: none"> • WCMES tool • Forums • Training | | | | | | |
| Method of calculation | Simple count | | | | | | |
| Calculation type | Cumulative | Year-end: X | | Year-to-date: | | | |
| Reporting cycle | Quarterly: X | | Bi-annually: | Annually: | Biennially: | | |
| Desired performance | Higher than target: | | On target: X | Lower than target: | | | |
| Indicator responsibility | Senior Manager: Financial Governance | | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | | | | |
| | Description of spatial impact: Not applicable | | | | | | |
| Spatial Context | Number of locations | | Single location: Not applicable | Multiple locations: Not applicable | | | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | | Provincial: Not applicable | District: Not applicable | | | |
| | Local municipality: Not applicable | | Ward: Not applicable | Address: Not applicable | | | |
| | Detail/address/coordinates: Not applicable | | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | | Yes: | No: | | | |
| | | | | | | | |
| Disaggregation of beneficiaries | Target for woman: | | | Not applicable | | | |
| (Human Rights groups, where applicable) | Target for youth: | | | Not applicable | | | |
| | Target for people with disabilities: | | | Not applicable | | | |
| Target for older persons: | | | | | Not applicable | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: X | No link: | | |
| Assumptions | <ul style="list-style-type: none"> • No changes to planned process by the organisation • Internal audit and Risk Management structures are in place at municipalities | | | | | | |
| Means of verification | Integrated Governance assessment report, training material, fora, attendance registers, presentations, guidance documents, circulars, recording and transcript of meetings | | | | | | |
| Data limitations | The accuracy of the assessment is dependent on the reliability of the information as supplied by municipalities. | | | | | | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: X | | | |
| | Is this a demand driven indicator? | | Yes: | No: X | | | |
| COVID-19 linkage | Yes: | No: X | | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/109018206 | | | | | | |

| | | | | |
|---|--|---------------------------------|------------------------------------|---|
| Indicator number | 4.3.1.4 | | | |
| Indicator title | Number of support initiatives to departments on financial legal frameworks and policies | | | |
| Short definition | To support and assist departments through support initiatives toward relevant financial and legal frameworks. | | | |
| Key Beneficiaries | Departments and Public Entities | | | |
| Purpose | To ensure that the departmental financial legislative framework addresses any possible lacuna thereby strengthening good governance through compliance thereto and to improve levels of governance in departments. | | | |
| Source of data | Various sources of legislative updates, including Sabinet, Lexis Nexis, case law and requests from the centralised office in the Province dealing with provincial requests. | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X |
| Reporting cycle | Quarterly: | Bi-annually: | Annually: X | Biennially: |
| Desired performance | Higher than target: | On target: X | Lower than target: | |
| Indicator responsibility | Senior Manager: Financial Governance | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | |
| Spatial Context | Number of locations | Single location: Not applicable | Multiple locations: Not applicable | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | Provincial: Not applicable | District: Not applicable | |
| | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | |
| | Detail/address/coordinates: Not applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | |
| Disaggregation of beneficiaries | Target for woman: | | | Not applicable |
| (Human Rights groups, where applicable) | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: X No link: X |
| Assumptions | No changes to planned process by the organisation Consistent interpretation between NT and Provincial Treasury on prescripts | | | |
| Means of verification | Reports, attendance registers, presentations, circular, framework and guidelines | | | |
| Data limitations | The accuracy of the information available on the identified websites (Sabinet, LexisNexis) | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | Is this a demand driven indicator? | Yes: | No: X | |
| COVID-19 linkage | Yes: | No: X | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/109018206 | | | |

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|---|--|---------------------------------|------------------------------------|---------------------------|----------------|--|--|
| Indicator number | 4.3.1.5 | | | | | | |
| Indicator title | Number of support initiatives to municipalities on financial legal frameworks and policies | | | | | | |
| Short definition | To support municipalities with initiatives that work toward relevant financial legal frameworks | | | | | | |
| Key Beneficiaries | Municipalities | | | | | | |
| Purpose | To ensure that the municipal financial legislative framework addresses any possible lacuna thereby strengthening good governance through compliance thereto and to improve levels of governance in municipalities. | | | | | | |
| Source of data | <ul style="list-style-type: none"> • WCMES Tool • Municipal Engagements • Sabinet, LexisNexis, case law | | | | | | |
| Method of calculation | Simple count | | | | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | Non-cumulative: | | | |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | Biennially: | | | |
| Desired performance | Higher than target: | | On target: X | Lower than target: | | | |
| Indicator responsibility | Senior Manager: Financial Governance | | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | | | | |
| Spatial Context (Relevant where products and services are delivered, specifically to the public) | Number of locations | Single location: Not applicable | Multiple locations: Not applicable | | | | |
| | Extent | Provincial: Not applicable | District: Not applicable | | | | |
| | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | | | | |
| | Detail/address/coordinates: Not applicable | | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | | | | |
| Disaggregation of beneficiaries | Target for woman: | | | Not applicable | | | |
| (Human Rights groups, where applicable) | Target for youth: | | | Not applicable | | | |
| | Target for people with disabilities: | | | Not applicable | | | |
| Target for older persons: | | | | | Not applicable | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: X | No link: | | |
| Assumptions | No changes to planned process by the organisation Consistent interpretation between NT and Provincial Treasury on prescripts | | | | | | |
| Means of verification | Integrated Governance assessment reports, attendance registers, presentations, circular, framework and guidelines, reports. | | | | | | |
| Data limitations | Accuracy of the assessment is dependent on the reliability of the information as supplied by municipalities, information available on the identified websites (Sabinet, Lexis Nexis) | | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | | | |
| | Is this a demand driven indicator? | Yes: | | No: X | | | |
| COVID-19 linkage | Yes: | No: X | | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/109018206 | | | | | | |

| | | | | | | |
|---|---|---------------------------------|------------------------------------|------------------------------------|--|--|
| Indicator number | 4.3.1.6 | | | | | |
| Indicator title | Percentage of Compliance with the SAICA requirements to remain an accredited training office. | | | | | |
| Short definition | To create a skills pipeline that aims to address financial management competencies in the public sector thereby improving on capacitation through the effective execution of the South African Institute of Chartered Accountant (SAICA) accredited training programme. Compliance with the Assessment Needs Analysis (ANAs), Professional Skills Review (PSR) and Technical Skills Review (TSRs) submitted as per SAICA requirements. | | | | | |
| Key Beneficiaries | CAA trainees, departments, and public entities | | | | | |
| Purpose | To improve the capacitation of public sector through the effective execution of the SAICA accredited training programme | | | | | |
| Source of data | <ul style="list-style-type: none"> • Training assessments • Minutes of meetings • Presentations | | | | | |
| Method of calculation | Numerator: Number of ANA's submissions assessed | X 100 | | | | |
| | Denominator: Number of ANA's submissions received | | | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X | | |
| Reporting cycle | Quarterly: | Bi-annually: | Annually: X | Biennially: | | |
| Desired performance | Higher than target: | On target: X | Lower than target: | | | |
| Indicator responsibility | Senior Manager: Financial Governance | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable Description of spatial impact: Not applicable | | | | | |
| Spatial Context | Number of locations: | Single location: Not applicable | Multiple locations: Not applicable | | | |
| (Relevant where products and services are delivered, specifically to the public) | Extent | Provincial: Not applicable | District: Not applicable | | | |
| | Local municipality: Not applicable | Ward: Not applicable | Address: Not applicable | | | |
| | Detail/address/coordinates: Not applicable | | | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP) | Yes: | No: | | | |
| Disaggregation of beneficiaries | Target for woman: | | | Not applicable | | |
| | Target for youth: | | | Not applicable | | |
| (Human Rights groups, where applicable) | Target for people with disabilities: | | | Not applicable | | |
| | Target for older persons: | | | Not applicable | | |
| Recovery Plan Focus Areas | Jobs: | Safety: | Well-being: | New Way of Work: X No link: | | |
| Assumptions | Training programme addresses financial management skills gap and pipeline | | | | | |
| Means of verification | Assessment Needs Analysis Report | | | | | |
| Data limitations | Not applicable | | | | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | | | |
| | Is this a demand driven indicator? | Yes: | No: X | | | |
| COVID-19 linkage | Yes: | No: X | | | | |
| Implementation Data – AOP (Key deliverables and actions) | https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/109018206 | | | | | |



ANNEXURES

PART E

PART E: ANNEXURES

Annexure A: Amendments to the Strategic Plan

The Department has no revisions to the approved Strategic Plan as this is the third year of implementation.

Annexure B: Conditional grants

The Department does not receive any conditional grants.

Annexure C: Consolidated Indicators

The Department does not have any consolidated indicators.

Annexure D: District Development Model

The Western Cape Government is applying the Joint District and Metro Approach (JDMA) as its response to the District Development Model. The Integrated Management Approach adopted by the WCG is rooted within the cooperative government imperatives of Chapter 3 of the Constitution as well as the responsibilities in terms of section 154 and section 155(6) of the Constitution to monitor, support and strengthen the capacity of municipalities to manage their own affairs, to exercise their powers and to perform their functions.

Chapter 13 of the National Development Plan (NDP) emphasises the need for improved intergovernmental coordination to build a capable state, with one of the key initiatives of improving both “strategic coordination” and “routine coordination”.

The WCG, in partnership with the national organs of state and Western Cape municipalities, aim to give effect to the imperatives of coordination, coherence, alignment, integration and complementarity by implementing integrated management.

This is reaffirmed in the PSP 2019 - 2024 which focuses on integrated service delivery and strengthening the interface and coordination between national, provincial and local government.

In support of the above, the JDMA was implemented as the main delivery mechanism for integrated service delivery. The JDMA is a geographical and team-based, citizen focused approach to provide integrated government services through a strengthened WCG and Local Government interface. It is characterised by a geographical footprint with a single implementation/support plan per district and appropriate levels of coordination by provincial district interface teams. The approach makes provision for a series of integrated engagements to improve co-planning, co-budgeting and co-implementation.

The mandate of the Provincial Treasury is to drive good financial governance across provincial and local government spheres that enables:

- Effective resource mobilisation and sound fiscal management;
- Effective and efficient use of resources;
- Effective financial oversight (leadership on all levels, including a focus on culture); and
- Building capabilities of local governance to support resilience, agility and innovation.

Key drivers in the governance context for the Provincial Treasury will include improved client satisfaction, increased innovation collaboration with external actors and improved governance and intergovernmental engagements with citizens which include a range of projects listed below. These projects will be implemented utilising the JDMA as articulated in the PSP.

- The Corporate Governance Framework;
- Fiscal consolidation and efficiency gains for resource efficiencies and savings;
- Application of economic intelligence to enable resilience and the realisation of opportunities;
- Defining procurement strategies to drive efficiencies enabling local economic development;
- Strengthening data, its use and analytical capability across all WCG departments; and
- Strengthening the capacity within departments and municipalities that can be shared across the public sector for innovation.

District Development Model

| Areas of intervention | Medium Term (3 years- MTEF) | | | | | |
|---|---|-------------------|-----------------------|---------------------------|---------------------|---|
| | Project description | Budget allocation | District Municipality | Location: GPS coordinates | Project leader | Social partners |
| Capacity Building | Implementation and rollout of District Integrated Capacitation Plan | Not available | All | All | Melissa van Niekerk | NT, DLG, DotP, municipalities, tertiary Institutions, EDP |
| Development and implementation of the Corporate Governance Framework | Technical Integrated Municipal District Engagements | Not available | All | All | Melissa van Niekerk | NT, DLG, DotP, DEA&DP, municipalities, tertiary institutions, EDP |
| Define procurement strategies to drive efficiencies | Strengthening Procurement Planning and undertaking research on strategic sourcing opportunities within municipalities | Not available | All | All | Rodney Moolman | NT, DLG, DotP, DEA&DP, CIDB, DTIC, MESA, municipalities, tertiary institutions, EDP and SMART procurement |
| Strengthening data, its use and analytical capability in municipalities | Successful rollout of mSCOA | Not available | All | All | Faez Salie | NT, DLG, DotP, DEA&DP, municipalities, tertiary institutions, EDP |
| Fiscal Consolidation and efficiency gains for resource efficiencies and savings | Budget assessment reports, expenditure reviews, quarterly reports on SDBIP, monthly IYM reports | Not available | All | All | Steven Kenyon | NT, DLG, DotP, DEA&DP, municipalities, tertiary institutions, EDP |
| The application of economic intelligence to enable resilience and the realisation of opportunities | Publishing of the Municipal Economic Review and Outlook inclusive of District Socio Economic Profiles. Improvement of Infrastructure development through spatial planning. Targeting local procurement to enable job creation | Not available | All | All | Malcolm Booysen | NT, DLG, DotP, DEA&DP, municipalities, tertiary institutions, EDP |

Acronyms

| | |
|----------|---|
| APP | Annual Performance Plan |
| ACFS | Annual Consolidated Financial Statements |
| AFS | Annual Financial Statements |
| AG | Auditor-General |
| AGSA | Auditor-General of South Africa |
| AM | Asset Management |
| AO | Accounting Officer |
| AOS | Accounting Officer System |
| APP | Annual Performance Plan |
| AR | Annual Report |
| ATO | Accredited Training Office |
| B2B | Back to Basics |
| BAS | Basic Accounting System |
| BANI | Brittle, Anxious Non Linear |
| BBBEE | Broad-Based Black Economic Empowerment |
| BI | Business Intelligence |
| BIDM | Business and Information Data Management |
| CA's | Chartered Accountants |
| CAA | Chartered Accounting Academy |
| CAE | Chief Audit Executive |
| CATA | Cape Amalgamated Taxi Association |
| C-AMP | Custodian Asset Management Plan |
| CFO | Chief Financial Officer |
| CGICTPF | Corporate Governance of Information Communication Technology Policy Framework |
| CGRO | Corporate Governance Review and Outlook |
| CIDB | Construction Industry Development Board |
| COVID-19 | Corona Virus Diseases-2019 |
| CSC | Corporate Services Centre |
| DCF | District Coordinating Forum |
| DEC | Departmental Evaluation Committee |
| DEP | Departmental Evaluation Plan |
| DES | Departmental Evaluation System |
| DoRA | Division of Revenue Act |
| EDD | Electronic Document Delivery |

| | |
|---------|--|
| ELS | Evergreen Legacy Systems |
| ePS | Electronic Procurement System |
| ERM | Enterprise Risk Management |
| EPR-E | Estimates of Provincial Revenue and Expenditure |
| EPS | Electronic Procurement System |
| EVDS | Electronic Vaccinated Data System |
| FIDPM | Framework Infrastructure Delivery and Procurement Management |
| FMC | Financial Management Capability |
| GDP | Gross Domestic Product |
| GRAP | Generally Recognised Accounting Practice |
| HCM | Human Capital Management |
| HDI | Historically Disadvantaged Individuals |
| IA | Internal Audit |
| IIA | Institute for Internal Audits |
| ICT | Information and Communication Technology |
| IDMS | Infrastructure Delivery Management System |
| IDP | Integrated Development Plan |
| IC | Internal Control |
| IFMS | Integrated Financial Management System |
| IFS | Interim Financial Statements |
| IGR | Intergovernmental Relations |
| IMF | International Monetary Fund |
| IYM | In-Year Monitoring |
| JDMA | Joint District and Metro Approach |
| LEAP | Law Enforcement Advancement Plan |
| LED | Local Economic Development |
| LG | Local Government |
| LG MTEC | Local Government Medium Term Expenditure Committee |
| LG SCM | Local Government Supply Chain Management |
| LOGIS | Logistical Information System |
| M&E | Monitoring and Evaluation |
| MAM | Moveable Asset Management |
| MEC | Member of the Executive Council |
| MER | Municipal Energy Resilience |

| | |
|----------|--|
| MERO | Municipal Economic Review and Outlook |
| MFMA | Municipal Finance Management Act |
| mGAP | Municipal Governance Action Plan |
| MGRO | Municipal Governance Review and Outlook |
| mSCOA | Municipal Standard Chart of Accounts |
| MFMA | Municipal Finance Management Act (Act 56 of 2003) |
| MTBPS | Medium Term Budget Policy Statement |
| MTEC | Medium Term Expenditure Committee |
| MTEF | Medium Term Expenditure Framework |
| MTSF | Medium Term Strategic Framework |
| NDP | National Development Plan |
| NDMC | National Disaster Management Act |
| NEPF | National Evaluation Policy Framework |
| NERSA | National Energy Regulation South Africa |
| NES | National Evaluation System |
| NT | National Treasury |
| NT FMCMM | National Treasury Financial Management Capability Maturity Model |
| NTR | National Treasury Regulations |
| NWW | New Way of Work |
| OD | Organisational Development |
| OHAS | Occupational Health and Safety |
| OPMII | Overview of Provincial and Municipal Infrastructure Investment |
| OPRE | Overview of Provincial Revenue and Expenditure |
| PCC | Procurement Client Centre |
| PDO | Provincial Data Office |
| PERO | Provincial Economic Review and Outlook |
| PERSAL | Personal and Salary Administration System |
| PEP | Public Employment Programme |
| PES | Provincial Equitable Share |
| PFMA | Public Finance Management Act |
| PG MTEC | Provincial Government Medium Term Expenditure Committee |
| PG SCM | Provincial Government Supply Chain Management |
| PPPF | Preferential Procurement Policy Framework |
| PRF | Provincial Revenue Fund |
| PSDF | Provincial Special Development Framework |
| PSG | Provincial Strategic Goal |

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| PSP | Provincial Strategic Plan |
| PTI | Provincial Treasury Instruction |
| PwD | Person with Disabilities |
| QPR | Quarterly Performance Report |
| SA | South Africa |
| SALGA | South African Local Government Association |
| SARS | South African Revenue Service |
| SCM | Supply Chain Management |
| SCOA | Standard Chart of Accounts |
| SDIP | Service Delivery Improvement Plan |
| SDM | Service Delivery Model |
| SEB | Supplier Evidence Bank |
| SEO | Strategic Executive Officer |
| SIFS | Supporting and Interlinked Financial Systems |
| SIPDM | Standard for Infrastructure Procurement and Delivery Management |
| SMME | Small, Medium and Micro Enterprise |
| SEP-LG | Socio-economic Profile for Local Government |
| SIME | Strategic Integrated Municipal Engagement |
| SO | Strategic Objective |
| SOC | State-owned Corporation |
| SOEs | State-owned Enterprises |
| SOMS | Strategic and Operational Management Support |
| TA | Trainee Accountants |
| TCF | Technical Committee on Finance |
| TBTP | Taking the Budget to the People |
| TID | Technical Indicator Description |
| TIME | Technical Integrated Municipal Engagement |
| ToC | Theory of Change |
| TFR | Total fertility rate |
| U-AMP | User Asset Management Plan |
| VIP | Vision-inspired Priority |
| WC | Western Cape |
| WCG | Western Cape Government |
| WCGRB | Western Cape Gambling and Racing Board |
| WCIDMS | Western Cape Infrastructure Delivery Management System |
| WCPEC | Western Cape Provincial Executive Council |
| WOSA | Whole-of-Society Approach |
| WCIDMS | Western Cape Infrastructure Delivery Management System |

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**Western Cape
Government**

PR 364/2021
ISBN: 978-0-621-49934-6