



Western Cape
Government



Provincial Treasury

Annual Performance Plan 2024

**Western Cape Government
Provincial Treasury**

**Annual Performance Plan
2024/25**

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Executive Authority Statement

The Western Cape Provincial Treasury's (PT) 2024/25 Annual Performance Plan (APP) aligns its crucial mandate of building public sector capacity by embracing innovation, within the broader goal of the provincial government, to facilitate and enable positive change in the lives of citizens.

By remaining agile in response to the complex and everchanging provincial, national and global landscape, PT supports stability and employs rigorous risk management strategies to maintain good governance practices and fiscally reasonable budgeting, to achieve the best possible service delivery outcomes for our citizens.

Strict controls to identify areas to improve efficiency remain in place, combined with careful examination of all expenditure items, allow PT to uncover opportunities for savings.

As the most valuable assets within PT, prioritising the well-being of their officials will remain a cornerstone in planning and budgetary deliberations. Embracing innovative strategies to ensure that PT skillfully supports the entire government across revenue fund chains and structures, will continue to be prioritised.

I endorse this APP and appreciate that each outlined priority reflects a dedicated and concerted effort to contribute to the overall well-being and prosperity of the Province and its people.

As we move forward, our success relies on our collective commitment, shared vision, and determined action toward enabling a thriving and resilient future for the Western Cape and all her residents.



Ms Mireille Wenger
Minister of Finance and
Economic Opportunities

A handwritten signature in black ink that reads "Mireille Wenger".

MS M WENGER
MINISTER OF FINANCE AND ECONOMIC OPPORTUNITIES

Accounting Officer Statement

The core of our vision is encapsulated in the concept of being an enabler and reliable partner to facilitate citizen-centric service delivery in the Western Cape. This involves not merely overseeing financial matters but actively contributing to the realisation of broader governmental goals. Provincial Treasury seeks to become a driving force behind transformational initiatives, leveraging financial insights to facilitate the efficient implementation of projects and policies that advance the well-being of citizens.

Provincial Treasury as an enabler and reliable partner emphasises financial governance as the bedrock for growth. PT commits to fostering a culture of openness, where financial decisions are communicated clearly, facilitating a shared understanding among stakeholders. Responsiveness to the needs of government entities and citizens will be ingrained in our operational ethos.

Recognising the complex and dynamic challenges ahead, the department envisions itself as an institution that is resilient and forward-looking. This involves the cultivation of an adaptable workforce, the integration of advanced technologies, and the establishment of robust risk management frameworks to ensure the continued effectiveness of PT in an ever-changing environment.

As we chart our course forward, it is imperative for PT to respond to the call for citizen-centric service delivery in the Western Cape. We firmly believe maintaining stability, being agile in managing a complex fiscal landscape and its associated risks enables us to be an enabler and a reliable partner in service delivery. Our Annual Performance Plan (APP) for 2024/25, recognises the pivotal role we play as a dependable and proactive partner in driving delivery.

Our focus areas remain rooted in integrated provincial governance, effective local governance, strategic supply chain management, and efficient infrastructure investment. Leveraging capacity building, talent management, digital transformation, communication and technology, and knowledge management serve as our levers for progress.

Integrated provincial governance continues to underpin our commitment to seamless coordination and governance across the province. Effective local governance underscores our dedication to ensure that municipalities operate efficiently and sustainably by providing support that empowers municipalities to make sound financial decisions.

Integral to the execution of these priorities are two fundamental focus areas namely strategic supply chain management ensuring that procurement processes deliver value for money efficiently and effectively, safeguarding public resources and efficient infrastructure investment maximising the impact of infrastructure development.

Simultaneously, integrated talent management and digital transformation are central to the overarching strategy. Recognising the critical role of knowledge management, these levers support the effective execution of PT's priorities.

In extending my gratitude to the entire PT team for their dedication and hard work, I also recognise our partners, stakeholders, and the communities we serve. As we embark on this journey, I affirm our steadfast commitment to the implementation of this Annual Performance Plan, ensuring that every action contributes to the prosperity and well-being of the Western Cape.



Ms Julinda Gantana
Accounting Officer:
Provincial Treasury

A handwritten signature in black ink, appearing to read 'Julinda Gantana', with a horizontal line extending to the right.

MS JULINDA GANTANA
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 Mireille Wenger;
- considers all the relevant policies, legislation and other mandates for which the Western Cape Provincial Treasury is responsible;
- accurately reflects the impact and outcomes that the Western Cape Provincial Treasury will endeavour to achieve over the period 2024/25; and
- is aligned with the strategic priorities and principles of the Western Cape Government.

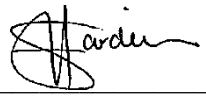
Ms N Ismail
Director: Strategic and Operational Management Support

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Ms A Smit
Chief Financial Officer

Signature 

Mr AA Hardien
Chief Director: Financial Governance

Signature 

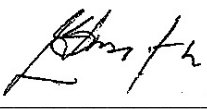
Ms N Ebrahim
Acting Chief Director: Asset Management

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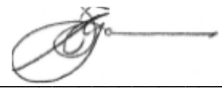
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APPROVED BY

Ms M Wenger
Executive Authority

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PART A

Mandate



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 PT operates consists primarily of the following national and provincial legislation.

Legislative mandate

| | |
|----------|--|
| 1 | <p>Public Finance Management Act, 1999 (Act 1 of 1999) (PFMA)</p> <p>PT is established in terms of Section 17 of the PFMA (Act 1 of 1999). Section 18 of the PFMA assigns the functions and powers of PT, which includes, inter alia:</p> <ul style="list-style-type: none"> • preparing and exercising control over the implementation of the provincial budget; • promoting and enforcing transparency and effective management in respect of revenue, expenditure, assets and liabilities of provincial departments and provincial public entities; • ensuring that its fiscal policies do not materially and unreasonably prejudice national economic policies; • issuing PT Instructions (PTIs) that are consistent with the PFMA; • enforcing the PFMA and any prescribed national and provincial norms and standards; • complying with the Annual Division of Revenue Act (DoRA); • monitoring and assessing the implementation of national and provincial norms and standards by provincial entities; • assisting provincial departments and provincial public entities to build their capacity for efficient, effective and transparent financial management; • investigating any system of financial management and internal control applied by a provincial department or a provincial public entity; • intervening by taking appropriate steps to address serious or persistent material breach of the PFMA by a provincial department or provincial public entity; • promptly providing any information required by the NT in terms of the PFMA; and • do anything else that is necessary to fulfil its responsibilities effectively. |
| 2 | <p>Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA)</p> <p>In terms of Section 5(4) of the MFMA, 2003 (Act 56 of 2003), PT must, inter alia, monitor compliance with the MFMA by municipalities and municipal entities in the province, and monitor the preparation of municipal budgets, the monthly outcomes of these budgets, and the submission of reports by municipalities as required in terms of the MFMA. PT may assist municipalities in the preparation of their budgets; exercise any powers, and perform any duties delegated to it by the National Treasury in terms of the MFMA; and take the appropriate steps if a municipality or municipal entity in the province commits a breach of the MFMA.</p> <p>Additional duties and responsibilities for Provincial Treasuries are also created through MFMA Circulars issued by National Treasury. For example, MFMA Circular 124 (dated 31 March 2023) creates detailed monthly monitoring responsibilities that Provincial Treasury must perform for the Municipal Debt Relief programme.</p> |
| 3 | <p>Annual Division of Revenue Act</p> <p>This Act provides for the equitable division of revenue raised nationally, including conditional grants, amongst the three spheres of government and for incidental matters.</p> |

| | |
|----|---|
| 4 | Financial Management of Parliament and Provincial Legislatures Act, 2009 (Act 10 of 2009) This Act regulates the financial management of Parliament and provincial legislatures in a manner consistent with its status in terms of the Constitution of the Republic of South Africa. |
| 5 | Government Immoveable Asset Management Act, 2007 (Act 19 of 2007) This Act provides a uniform framework for the management of immovable assets that are held or used by, in this case, provincial departments, and aims to ensure the optimal coordination of the use of such immovable assets to achieve departmental service delivery objectives. |
| 6 | Intergovernmental Fiscal Relations Act, 1997 (Act 97 of 1997) This Act sets out a process for dividing nationally raised revenue between the national, provincial, and local government sphere in South Africa. |
| 7 | Intergovernmental Relations Framework Act, 2005 (Act 13 of 2005) This Act establishes a framework for the national government, provincial governments, and local governments to promote and facilitate intergovernmental relations; provides for mechanisms and procedures to facilitate the settlement of intergovernmental disputes; and provides for related matters. |
| 8 | Public Audit Act, 2004 (Act 25 of 2004) as amended This Act provides assistance to the Auditor-General's Office to recover outstanding audit fees and to appropriately respond or intervene on matters arising from audit reports and provides for related matters. |
| 9 | Preferential Procurement Policy Framework Act, 2000 (Act 5 of 2000) This Act provides the Treasury with a regulatory framework for enabling and assisting departments to develop and implement a preferential procurement system to benefit historically disadvantaged individuals (HDI). |
| 10 | Provincial Tax Regulation Process Act, 2001 (Act 53 of 2001) This Act regulates the intergovernmental process that must be followed by provinces in the exercise of their power in terms of Section 228 of the Constitution to impose taxes, levies and duties, and flat-rate surcharges on the tax bases of any tax, levy or duty imposed by national legislation, and provides for related matters. |
| 11 | Public Service Act, 1994 (Act 103 of 1994) as amended This Act provides for the organisation and administration of PT and for human resource management, which includes the regulation of conditions of employment, terms of office, discipline, retirement, and discharge of PT staff members. |
| 12 | Spatial Planning and Land Use Management Act, 2013 (Act 16 of 2013) (SPLUMA) This Act establishes a framework for coordinated and inclusive spatial planning and land use management across all spheres of government in South Africa. |
| 13 | Annual Western Cape Appropriation Act This Act provides for the appropriation of money from the Western Cape Provincial Revenue Fund for the requirements of the Province of the Western Cape and provides for related matters. |
| 14 | Western Cape Adjustments Appropriation Act(s) (Annual) This Act appropriates adjusted amounts of money from the Western Cape Provincial Revenue Fund for the requirements of the Province of the Western Cape and provides for related matters. |
| 15 | Western Cape Direct Charges Act, 2000 (Act 6 of 2000) as amended This Act provides for the withdrawal of state moneys from the Western Cape Provincial Revenue Fund, as a direct charge, in accordance with the Constitution of the Republic of South Africa, 1996, the Constitution of the Western Cape, 1997; and the PFMA, 1999. |
| 16 | Western Cape Gambling and Racing Act, 1996 (Act 4 of 1996) as amended This Act provides regulatory prescripts to support the Member of the Executive Council (MEC) responsible for the Act to ensure sound financial administration by the Western Cape Gambling and Racing Board (WCGRB) and regulates gambling activities in the Western Cape. |
| 17 | Promotion of Administrative Justice Act, 2000 (Act 3 of 2000) ("PAJA") This Act ensures that everyone has the right to lawful, reasonable and procedurally fair administrative action. It does so by instructing how administrative powers allocated to administrators must be exercised. |

The following policies and strategies are particularly important for PT's strategy:

Policy mandates

| | |
|---|---|
| 1 | <p>2030 Agenda for Sustainable Development (Sustainable Development Goals)</p> <p>This global framework, adopted by South Africa, sets key sustainable development goals. Provincial Treasury aligns its strategy with these goals, especially those related to economic growth, social development, and environmental sustainability. It provides a broader context for its activities and helps measure its impact on sustainable development.</p> |
| 2 | <p>Africa Agenda 2063 Goals</p> <p>These continental goals are vital for South Africa's strategic positioning within the African context. Provincial Treasury considers how its actions contribute to the development and economic integration of the African continent.</p> |
| 3 | <p>Budget Prioritisation Framework</p> <p>This framework is directly linked to the allocation of resources. It guides how the available funds are allocated to achieve the government's priorities, which is central to Provincial Treasury's role in managing financial resources.</p> |
| 4 | <p>National Evaluation Policy Framework (2011)</p> <p>Evaluation is critical for assessing the effectiveness of government programs. Provincial Treasury can use this framework to ensure that its strategic initiatives are rigorously evaluated, which is crucial for making informed decisions and improving performance.</p> |
| 5 | <p>Policy Framework for the Government-Wide Monitoring and Evaluation System (2005)</p> <p>This framework sets the foundation for monitoring and evaluation across government. It's essential for Provincial Treasury to participate in this system to ensure that its strategies are monitored effectively and evaluated for impact.</p> |
| 6 | <p>Revised Framework for Strategic Plans and APPs (2019)</p> <p>This framework guides government departments in preparing their strategic plans and annual performance plans (APPs). Provincial Treasury aligns its strategy with these guidelines to ensure cohesion and integration within the government's broader planning processes.</p> |
| 7 | <p>Human Resource Development Strategy of South Africa 2010 – 2030</p> <p>A skilled and motivated workforce is vital to the success of Provincial Treasury's strategy. Aligning with this strategy can help attract, develop, and retain the necessary talent to implement its initiatives effectively.</p> |

These policies and strategies provide the contextual and operational framework within which PT's strategy functions. They guide resource allocation, evaluation, and the development of a capable workforce, all of which are essential for the success of its strategic objectives.

2. Institutional policies and strategies

The following national and provincial planning frameworks play an important role in shaping and influencing PT's strategy and for steering the work that PT does.

| | |
|---|---|
| 1 | <p>National Development Plan 2030</p> <p>The NDP provides a long-term vision for the country's development. Provincial Treasury aligns its strategic objectives with the goals and targets outlined in this plan to contribute to the nation's development aspirations.</p> |
| 2 | <p>National Development Plan Five-Year Implementation Plan</p> <p>This plan outlines specific short- to medium-term actions to achieve the NDP's objectives. Provincial Treasury considers these implementation plans when setting its strategic priorities for the coming years.</p> |
| 3 | <p>Medium-Term Strategic Framework 2019 - 2024</p> <p>The MTSF sets out the government's strategic priorities for the medium term. Provincial Treasury integrates its strategies to support and align with these national priorities to ensure cohesion and synergy in government actions.</p> |
| 4 | <p>Spatial Development Frameworks</p> |

| | |
|---|---|
| | These frameworks guide spatial planning and development. Provincial Treasury must consider them in its strategy, especially if they aim to support specific areas or regions within the province. |
| 5 | Provincial Strategic Plan 2019 - 2024 The provincial plan outlines the strategic priorities for the Western Cape. Provincial Treasury's strategy closely aligns with this plan, focusing on how it can contribute to the province's development and objectives. |
| 6 | Recovery Plan 2021 The Recovery Plan is a response to economic and health crises, and it's important for Provincial Treasury to consider how its financial strategies can support recovery efforts within the province. |
| 7 | OneCape2040 This regional development plan has long-term goals for the Cape region. Provincial Treasury ensures that its strategies complement the goals of OneCape2040 to support regional development and growth. |
| 8 | The Growth for Jobs Strategy (G4J) sets out a comprehensive, challenging and ambitious goal for the Western Cape to grow its economy by between 4 and 6% by 2035. It is centred on systemic solutions that address key binding constraints and an enabling environment for the private sector that accelerates our economic growth. Through PT's role as an enabler and reliable partner, the department gives effect to the G4J strategy through prioritising its delivery as part of the Policy, Planning and Budgeting process and spearheads key interventions in the areas of infrastructure, procurement and supply chain management as well as energy. |

Incorporating these planning frameworks into the strategy allows PT to work cohesively with national and provincial development priorities, ensuring financial management efforts contribute to broader socioeconomic development and alignment with government objectives.

WCG Strategic priorities

Growth for Jobs

A dedicated focus is placed on fostering economic growth that leads to job creation. PT will emphasise the development of critical infrastructure projects and a connected economy, which are pivotal drivers for stimulating employment opportunities. Additionally, PT is committed to enhancing energy resilience and transitioning towards a carbon-neutral future, both of which contribute to sustainable job prospects. PT's strategy also revolves around improving access to economic opportunities and employability, addressing challenges posed by financial regulations through bespoke governance and supply chain management models, and unlocking barriers in procurement processes. Commodity-based procurement strategies are developed to further enhance job creation efforts.

Jobs

PT's commitment to job creation is manifested through strategic measures. PT aims to increase skills development and work placements, effectively bridging the gap between education and employment. Simultaneously, PT will focus on boosting provincial capital and roads infrastructure, recognising the role of public employment programs in advancing job opportunities.

Innovation Culture and Governance

A cornerstone of PT's approach is cultivating a culture of innovation and governance excellence. PT aims to facilitate integrated service delivery through holistic planning, budgeting, and citizen engagement. Fostering a citizen-centric culture is vital, entailing investment in employee capabilities and behaviour change to align with the needs of our constituents. Talent management remains a strategic lever for PT, focused on attracting, retaining, and developing the workforce. Furthermore, PT remains dedicated to governance transformation, including digital advancements, to create public value and enhance service delivery.

Wellbeing

The well-being of PT's stakeholders remains paramount. PT will continue to closely monitor and report on service delivery to our clients, ensuring that our efforts align with and enable the well-being objectives of the regions and Municipalities PT serves. PT prioritises service quality, responsiveness, and satisfaction in the pursuit of enhancing the overall well-being of our communities.

Departmental strategic priorities and levers

The departmental strategic priorities have remained consistent, serving as pivotal drivers for the Provincial Strategic Plan (PSP) and the Western Cape Recovery Plan. These priorities are instrumental in promoting provincial recovery, fostering growth, and facilitating development. The principal areas of strategic focus include:

- **Integrated Provincial Governance:** This priority continues to underpin PT's commitment to seamless coordination and governance across the province. By fostering integrated approaches to governance, PT aims to enhance overall performance and service delivery.
- **Effective Local Governance:** The ongoing focus on effective local governance underscores PT's dedication to ensuring that municipalities operate efficiently and sustainably. PT is committed to providing support that empowers municipalities to make sound financial decisions, even in the face of economic challenges.

Integral to the execution of these priorities are two fundamental levers:

- **Strategic Supply Chain Management:** PT places strategic supply chain management at the heart of its commitment to fiscal responsibility. This ongoing focus ensures that procurement processes deliver value for money efficiently and effectively, safeguarding public resources.
- **Efficient Infrastructure Investment:** PT's dedication to efficient infrastructure investment remains constant. Over the long term, PT continues to stabilise and expand infrastructure investment in the province. By supporting a robust investment pipeline and supporting funding for project preparation support, PT strives to maximise the impact of infrastructure development.

Simultaneously, integrated talent management and digital transformation are central to the overarching strategy, enabling PT to bolster its institutional capacity. Recognising the critical role of knowledge management, these levers support the effective execution of PT's priorities.

To further enhance performance and support continuous innovation, PT has initiated a range of leadership and organisational interventions. These efforts seek to reinforce the department's capabilities, ensuring it remains at the forefront of governance and service delivery, even in the face of evolving challenges.

3. Updates to relevant court rulings

The following court ruling will have a significant, ongoing impact on operations and service delivery obligations not just for PT but for the province:

The Supreme Court of Appeal in the case of *Agribusiness NPC v Minister of Finance (1050/2019) [2020] ZASC 140* held that the Minister's promulgation of regulation 3(b) (determining whether pre-qualification criteria are applicable to the tender as envisaged in regulation 4 to the tender), regulation 4 (pre-qualification criteria for preferential procurement) and regulation 9 (subcontracting as a condition of tender) of the Procurement Regulations was unlawful.

Due to the interconnectedness of the regulations, the SCA declared the entire Procurement Regulations invalid on the basis that the content of the Regulations exceeded the Minister's power on what could permissibly be regulated on in terms of section 5 of the Procurement Act and section 217 of the Constitution. The declaration of invalidity was suspended for 12 months which ended 02 November 2021.

At this point organs of state are required in terms of section 217 (2) of the Constitution that when an organ of state contracts for goods and services, it must do so in accordance with principles of fairness, equitability, transparency, competitiveness and cost-effectiveness. This section does not prevent organs of state or institutions referred to in that subsection from implementing a procurement policy providing for: (a) categories of preference in the allocation of contracts; and (b) the protection or advancement of persons, or categories of persons, disadvantaged by unfair discrimination.

It is noted that in terms of section 217(3) National legislation must prescribe a framework within which the policy referred to in subsection (2) must be implemented. This framework is prescribed in section 2 of the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000).

This means that all departments will be required to put in place their own preferential procurement policy. As articulated under the section on Strategic Supply Chain Management on page 26; Cabinet minute 544 of 2022 initiates a technical review for the province, culminating in the establishment of workgroups to devise a value-driven procurement system going forward. PT as a department is aligned to this approach.



Part B

Strategic Focus

PART B: OUR STRATEGIC FOCUS

The vision, mission and professed values of PT 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.

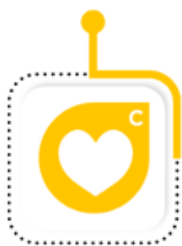
3. Values

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

These values are our guiding principles for what we stand for and believe in.

CARING

To care for those we serve and work with.



COMPETENCE

The ability and capacity to do the job we were employed.



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

PT undertook a comprehensive and systematic strategic planning process, prioritising effective governance and fiscal responsibility. This multi-faceted approach considered past achievements, current challenges, and future goals, ensuring adaptability and resilience.

The process began with introspection, evaluating progress made in the previous strategic cycle. Identifying key successes and areas for improvement provided valuable insights. Simultaneously, PT acknowledged current challenges, like economic uncertainties, and formulated proactive mitigation strategies. Recognising that challenges are inevitable, the discussions emphasised preparedness.

PT strategically aligned its plan with the WCG's objectives and the new strategic cycle. Considering significant factors that might influence its goals and priorities, this alignment ensured relevance and adaptability to external changes.

The planning process employed a risk-based systems approach, emphasising robust governance practices, risk management, and integration into planning. This identified potential risks and embedded mitigation strategies, crucial for maintaining financial stability and addressing unforeseen challenges.

Recognising the dynamic environment, PT prioritised adaptability. The developed strategic framework remained responsive to evolving circumstances, ensuring resilience in the face of uncertainty.

The 2024/25 Annual Performance Plan (APP) demonstrates a strong alignment with key economic and socio-economic trends identified in evidence sources like the 2023/24 PERO and the 2022 Census. This understanding of challenges and opportunities reflected in the strategic analysis is testament to PT's commitment to addressing the province's pressing issues. Grounded in data-driven insights, the APP positions PT to significantly contribute to inclusive and sustainable growth in the coming year.

4.1 Socio-economic context

The economic context

Global Economic Risks

Since the 2023 Budget, the global economic landscape has taken a turn for the worse, presenting PT with a multitude of challenges.

The cost-of-living crisis, identified as the top global risk for 2023, places a significant strain on provincial resources, necessitating targeted interventions to assist vulnerable communities and mitigate the impact on household budgets. Rising interest rates and market volatility could put stress on the financial sector, tightening credit conditions and impacting investment and economic activity within the province. Recent Rand volatility raises further concerns about attracting the vital investment needed for growth, potentially hindering job creation and development initiatives. Finally, adverse weather events linked to climate change pose significant economic and human costs, particularly for the Western Cape's agricultural sector, requiring proactive measures to build resilience and mitigate potential damage.

Despite these challenges, PT plays a crucial role in promoting economic stability and growth in the Western Cape. Leveraging data-driven insights from the 2023/24 PERO and the 2022 Census informs effective resource allocation and strategic planning, ensuring resources are directed towards priority areas and interventions are data-driven and impactful. Maintaining sound financial management practices will provide a buffer against external shocks and ensure efficient use of public resources, maximising their positive impact on the province's development. Implementing strategic programs to address the cost-of-

living crisis and support vulnerable communities is crucial for social stability and inclusive growth, fostering a more equitable and resilient Western Cape. Finally, collaboration with municipalities, businesses, and civil society will enable PT to develop collective solutions and build resilience to overcome these challenges, navigating the complex economic landscape and contributing to a more prosperous future for the province.

Domestic Macroeconomic Risks

Global instability and internal struggles in energy, logistics, and labour markets have combined to create a perfect storm. Domestically, slow GDP growth, crippling energy shortages due to load shedding, and deteriorating infrastructure are taking a toll. Investor confidence is waning, further hampered by tight finances, geopolitical tensions, political uncertainty, and infrastructure constraints. This translates to rising business costs, hampered efficiency, and pressure on households and businesses due to high unemployment and inflation. Unfortunately, South Africa's real GDP growth is unlikely to see significant recovery anytime soon.

These economic woes directly impact the Western Cape, with vital sectors like tourism, agriculture, wine, and finance facing specific risks. Policymakers and budget planners are forced to navigate uncertainties in these key areas, further highlighted by recent events like flooding, transportation disruptions, and safety concerns.

The national energy crisis adds another layer of complexity, demanding targeted solutions for the Western Cape. Additionally, while growing in-migration presents long-term demographic advantages, it puts immediate pressure on government services and infrastructure.

Amidst this intricate and evolving landscape, PT operates in a challenging environment. The WCG and its stakeholders grapple with mounting debt, persistent power outages, and the lingering effects of the COVID-19 pandemic. These factors contribute to anticipated budget contractions, forcing departments to make tough decisions about reductions in key areas like infrastructure and employee expenses.

Departments are implementing cost-saving measures, including reducing critical infrastructure investments, cutting back on employee expenses, streamlining services, and optimising resource allocation. While these measures address immediate fiscal constraints, they carry potential consequences for service quality, job creation, and overall well-being.

4.2 External Environment Analysis

The current economic and fiscal landscape presents a significant challenge for PT. While the national medium term fiscal strategy prioritises maintaining fiscal stability, supporting economic growth, and mitigating risks, it translates into substantial budget reductions for the Western Cape over the medium term.

A major contributing factor is the 2023 wage agreement, which created a R37.5 billion shortfall, with R25.7 billion impacting provinces in the current fiscal year and further increasing in 2024 and beyond. This puts immense pressure on the WCG, lacking the fiscal space, tax options, or borrowing capacity to fully counteract these external forces.

Therefore, cost-cutting measures remain essential to address the growing fiscal imbalances. However, this also presents an opportunity for PT to explore innovative approaches for containing costs and enhancing system efficiencies. By embracing innovation, PT can navigate these challenges while maintaining effective public service delivery.

Beyond its own operations, PT recognises the similar struggles faced by municipalities under its oversight. Reduced transfers and a difficult economic climate complicate revenue collection for these entities. To

support them, PT will intensify its monitoring efforts and provide timely guidance on managing these pressures.

4.3 Governance context

For PT, good governance isn't just a principle; it's the bedrock upon which everything rests. Recognising this, PT acknowledges that governance is not the sole responsibility of a single unit, but a shared commitment across all teams. This commitment extends beyond internal operations, shaping how PT collaborates with municipalities, public entities, and stakeholders across the province.

Guided by this comprehensive approach, PT focuses on several key areas to ensure effective and impactful governance.

PT believes that strong local governance forms the backbone of efficient service delivery. By supporting municipalities and promoting best practices, PT strives to cultivate an environment where citizens benefit from responsive and accountable local leadership.

Collaboration is key. PT actively connects and builds bridges between government entities, fostering collaboration and information sharing to facilitate smooth and coordinated provincial operations.

Every rand spent on infrastructure needs to deliver maximum value. Through robust and transparent procurement practices, PT ensures resources are allocated efficiently, targeting projects that have the greatest positive impact on communities.

Recognising the crucial role of procurement in achieving value for money, PT prioritises a strategic approach to supply chain management. This involves not only cost-effectiveness but also ethical sourcing and social responsibility, aligning with broader provincial goals.

These areas are not isolated silos; they intertwine and reinforce each other. By prioritising collaborative efforts and shared ownership of good governance principles, PT aims to cultivate a culture of transparency, accountability, and ethical decision-making across all its endeavours.

This commitment to fostering good governance goes beyond mere compliance. It represents a proactive approach to building a stronger, more inclusive, and prosperous Western Cape, where every citizen benefits from responsible and effective financial management.

Background information on the demand for services

PT navigates a constantly shifting landscape, and grapples with trends identified in the 2023/24 PERO and 2022 Census, which amplify existing challenges. From government departments to municipalities, a diverse clientele places significant demands on PT's public services, especially straining areas like budgeting and financial management.

Further complicating matters, the Recovery Plan's evolving priorities and the growing need for data-driven solutions demand continuous adaptation. This allows PT to effectively address the changing needs of Western Cape citizens, such as rising unemployment and an aging population. In this dynamic environment, PT's financial and governance expertise plays a critical role, necessitating both streamlined supply chain management and efficient resource utilisation.

To tackle these intricate challenges, PT actively collaborates with municipalities and businesses, promoting responsive financial governance and optimised resource allocation. This perfectly aligns with their vision for the future: to be an enabler and reliable partner.

However, the path ahead is not without obstacles. Despite a projected 2.1 per cent economic growth in 2024, fiscal pressure looms large, coupled with growing service demands and a rapidly changing service delivery landscape. In this complex context, PT strives for both fiscal sustainability and service excellence, a delicate balancing act requiring constant adaptation and innovative solutions.

While navigating this dynamic and ever-shifting landscape, PT recognises the importance of focusing on the following areas to ensure efficient and impactful service delivery.

Effectively managing the CoE budget is crucial for PT's long-term sustainability. This involves striking a delicate balance between maintaining core operations and fostering staff development and talent retention. By investing in its workforce, PT ensures access to the expertise needed to navigate future challenges and contribute meaningfully to the province's success.

Aligning with the Recovery Plan and broader provincial objectives, PT champions innovative solutions grounded in data-driven insights. This includes embracing digital transformation initiatives that streamline processes and unlock new efficiencies. These efforts allow PT to address pressing issues in a more targeted and effective manner, maximising the impact of every decision.

Guided by trends identified in the PERO and 2022 Census, PT implements data-driven approaches to tackle evolving socio-economic needs. This includes initiatives focused on poverty reduction and ensuring access to basic necessities. By prioritising data-driven interventions, PT can ensure its efforts directly benefit those in need and contribute to a more equitable society.

Operating within a dynamic environment necessitates strategic action. PT prioritises optimising procurement and resource allocation through streamlined supply chain management. This ensures that every rand is spent effectively, maximizing value and minimising waste.

Efficient resource utilisation is another key focus area for PT. By streamlining operations and eliminating waste, PT can prioritise allocating resources towards essential services that directly impact the lives of Western Cape citizens.

Embracing agility is crucial in a constantly evolving environment. PT recognises the need to remain responsive and adaptable, adjusting strategies based on changing needs and priorities. This ensures PT can continue to effectively serve the people of the Western Cape, even in the face of unforeseen challenges.

By focusing on these key areas and taking bold, strategic action, PT plays a vital role in shaping a brighter future for the Western Cape. Through their commitment to effective management, innovative solutions, and data-driven decision-making, PT ensures that every rand translates into tangible value for the citizens they serve.

Use of spatial information to guide planning

Looking beyond traditional budgeting approaches, PT is embracing "spatial budgeting" as a cornerstone of the 2024 Medium Term Expenditure Framework (MTEF). This innovative approach ensures every rand goes where it's needed most, directly benefiting citizens across the province.

The foundation of spatial budgeting lies in leveraging valuable insights from past community meetings. By carefully analysing the specific requests and needs voiced by diverse municipalities, PT fosters collaboration between different government departments. This collaborative approach ensures infrastructure projects are not only planned efficiently but also strategically located to address the unique requirements of each region.

Instead of a one-size-fits-all solution, spatial budgeting allows for tailored strategies. PT actively engages with municipalities and other agencies to understand their specific requests and align the budget accordingly. This ensures resources are allocated effectively, maximising the impact of every investment.

This data-driven and citizen-centric approach perfectly aligns with PT's vision for 2024: to be an enabler and reliable partner. By actively listening to community needs and collaborating with local stakeholders, PT empowers municipalities and promotes efficient service delivery that directly benefits citizens.

Moving beyond simply allocating funds, spatial budgeting represents a transformative shift in resource management. It's a commitment to ensuring every rand translates into tangible improvements in the lives of Western Cape residents, paving the way for a brighter and more equitable future.

Key change initiatives for the 2024 MTEF

Faced with budget constraints and the need to do more with less, PT is looking beyond recruitment to unlock staff potential and maximise productivity. The strategy hinges on four key levers:

- **Embracing Digital Solutions:** Computers and digital tools are poised to become productivity powerhouses. PT plans to leverage software to automate routine tasks, saving time and minimising errors. This frees up valuable staff time for higher-impact activities, ultimately translating to improved citizen services.
- **Cultivating Culture: Building a Thriving Workplace:** A positive work environment where employees feel empowered and equipped is key. PT recognises the pivotal role of managers in fostering this culture and intends to equip them with necessary tools to do so.
- **Nurturing Excellence:** Clear expectations, regular feedback, and targeted support are the cornerstones of effective performance management. PT aims to establish a system that recognises top performers and helps those needing development through training and guidance.
- **Streamlining for Success: Optimising Organisation and Delivery:** PT is taking a critical look at its internal structure and service delivery models. The goal: ensure maximum efficiency and value for citizens. This involves evaluating current processes and potentially redesigning them, or even eliminating obsolete activities, to adapt to the new fiscal reality.

By strategically implementing these four levers, PT aims to unlock a productivity revolution, ensuring more effective service delivery and a thriving work environment – all without relying solely on increased hiring.

Risks and mitigations

PT operates in a challenging environment marked by several prominent risks that significantly impact its operations and fiscal management. Effectively mitigating these challenges is crucial to ensuring a sound financial environment and efficient resource allocation.

Reduced national allocations due to wage settlements, revenue shortfalls, rising borrowing costs, and liquidity constraints present a pressing concern. To navigate this complexity, PT actively engages with National Treasury and the presidency at both administrative and political levels. Internally, PT categorise departments based on compensation liabilities and collaborate with key departments like health, education, and social development to strategise service level responses under budgetary constraints over the medium term.

The unpredictable fiscal landscape at the national level, driven by limited planning horizons due to national challenges, creates substantial uncertainty. Recognising this, PT proactively addresses this risk by

issuing budget circulars and requesting departments to develop strategies based on prescribed scenarios for expenditure reductions over the MTEF. This enables strategic planning and prepares for potential reductions.

PT proactively addresses the increasing financial challenges faced by municipalities by implementing enhanced in-year monitoring efforts. This proactive approach involves monthly assessments to identify at-risk municipalities and their vulnerabilities, allowing for timely responses and necessary guidance.

The constantly evolving landscape of supply chain management, coupled with regulatory uncertainties, introduces risks and uncertainties in procurement and tender processes. To mitigate these potential disruptions and irregularities, PT has established a robust strategy. This includes ongoing collaboration with relevant stakeholders, proactive monitoring of procurement processes, strict adherence to procurement regulations, and continuous training and capacity-building initiatives for staff involved in procurement and supply chain management.

Women, children, youth and people with disabilities

PT plays a pivotal role in advancing gender equality through its leadership in the Western Cape's gender-responsive budgeting (GRB) strategy.

PT delves into the world of international expertise, actively researching best practices and methodologies for implementing GRB. This ensures the province leverages global knowledge to design and implement an effective strategy.

Recognising the importance of buy-in from all departments, PT actively communicates the principles of GRB through dedicated budget circulars. This encourages seamless integration of GRB principles into department-level budgeting and planning processes.

PT plays a leading role in introducing the concept of GRB to departments, fostering crucial support for a "whole-of-government" approach. This united effort aims to achieve full ratification and implementation of the Western Cape's Gender Responsive Planning, Budgeting, Monitoring, Evaluation and Auditing Framework (GRPBMEAF).

The GRPBMEAF demands commitment from all departments and stakeholders to ensure tangible improvements in the lives of women and girls across the Western Cape. PT actively drives departmental buy-in, understanding the importance of collaborative action in making a meaningful difference.

Beyond policy, PT champions diversity and inclusion within its own walls. This commitment extends beyond gender, encompassing race and physical ability. By continuously improving bursary and internship policies, PT attracts and retains a diverse workforce, fostering a culture of inclusion and fairness within the department.

4.4 Internal Environmental Analysis

PT's fundamental functions and authorities are enshrined in Section 18 of the PFMA and Section 5 of the MFMA. At its core, PT is driven by the central goal of fostering responsible fiscal and financial governance by instilling sound financial practices and unified service delivery standards throughout the province. This entails a concerted focus on enhancing the efficient and effective management of financial resources at both the provincial and municipal levels. PT takes on a pivotal role in providing policy guidance, facilitating and enforcing the oversight of provincial financial systems, bolstering supply chain and movable asset management within provincial and municipal domains, and championing accountability and robust financial governance within departments, entities, and municipalities.

To realise these objectives, PT continually advances its integrated policy, planning, and budgeting processes. This involves the integration of economic and socio-economic research, the harmonisation of provincial and municipal budgeting, the implementation of the MFMA, and effective management in key areas. These areas encompass infrastructure delivery, supply chain management, financial systems, financial reporting, and the promotion of good governance within departments, entities, and municipalities.

PT's outreach extends to serving thirteen client departments, thirty municipalities, eleven provincial entities, the Provincial Parliament, and external suppliers. PT actively engages in mid-year integrated governance interactions and budget deliberations with departments, as well as conducts Strategic and Technical Integrated Municipal Engagements (SIME and TIME engagements) with municipalities, thereby institutionalising these critical objectives.

Furthermore, PT provides essential support through a range of initiatives aimed at enhancing comprehension and the application of budgeting, accounting, financial, and non-financial reporting among departments, public entities, and municipalities.

4.5 Departmental strategy execution

Provincial Fiscal Strategy

The financial outlook has taken a hit since the 2023 Budget. This is primarily due to lower revenue projections, tighter monetary policy, increased borrowing costs, inflation, spending demands, and the effects of the 2023 wage agreement. In light of these challenges, PT will persist with fiscal strategies to control spending over the foreseeable future.

National budget revenues have been revised downward for the 2023 MTEF period, contributing to a deteriorating fiscal gap due to projected revenue shortfalls. The shortfall is attributed to Corporate Income Tax (CIT) collections, domestic Value-Added Tax (VAT), and specific excise duties underperforming expectations. There has also been a fall in commodity prices, notably for coal and gas, affecting business and investment profit margins, potentially impacting South African tax revenues.

South Africa's borrowing costs have risen due to increased perceptions of risk, leading to lower investor sentiment and interest rate hikes. The growing government debt emphasises the importance of not expanding the primary fiscal deficit, particularly during episodes of global uncertainty.

Interest payments as a percentage of government spending have surged, from 11.8 per cent in 2019/20 to 14.6 per cent in the 2022/23 revised estimate. This is projected to increase further to 16.4 per cent in 2025/26. Inflation erodes the real value of government spending, making cost escalation more worrisome as the population grows, creating additional pressure on the demand for government services and infrastructure within budget constraints.

The Budget Approach

In response to the aforementioned economic and fiscal conditions, the WCG will persist with its strategic fiscal and budget approach, guided by four fiscal principles. A heightened application of fiscal consolidation measures will be required, while adopting a risk-focused strategy.

This approach aligns with the four key fiscal decision-making principles of Protecting basic services outcomes, Unlocking allocative efficiency, Enhancing productive efficiency and Enabling long-run fiscal sustainability and aims to safeguard provincial priorities, enhance governance for service delivery, and tactically manage expenditure composition to maintain key areas of delivery despite reduced resources. Protecting priorities will include an intensified focus on spatial budgeting tools, and managing expenditure

composition will involve a restructured approach to Cost of Employment (CoE), Infrastructure, Transfers, and Goods and Services.

PT Response and Strategy

The response to the various challenges will put PT's resilience, adaptability, and commitment to the core departmental values to the test. Successfully addressing these obstacles will hinge on PT's commitment to strong governance systems, protocols, and practices established within the Western Cape Province. This commitment, underscored by PT's dedication to improving the lives of our province's residents, has required PT to make challenging decisions. These choices involved evaluating the effectiveness of PT's existing service delivery models and systems supporting the productivity of our frontline service providers.

PT plays a pivotal role in realising a prosperous and safe Western Cape where every citizen thrives. The overarching vision of the Western Cape Government is to provide citizen-centric services driven by a governance system that emphasises impactful results.

PT's strategic journey extends from 2019 to 2030, marked by distinct milestones:

- **2019 – Governance for Results:** During this phase, PT concentrated on enhancing governance for the attainment of tangible results. Efforts were geared toward establishing the foundation for effective service delivery.
- **2024 – Enabler and Reliable Partner:** In this crucial phase, PT aims to become an enabler and a trusted partner, facilitating and propelling service delivery to new heights. PT will actively collaborate with other key Co-ordinating Ministries, including the Department of the Premier and the Department of Local Government, to ensure a coordinated approach.
- **2030 – Coordinated and Integrated Service Delivery:** By 2030, PT's focus will be on achieving a coordinated and fully integrated approach to service delivery, designed to best serve the citizens.

The core Coordinating Ministries, comprising PT, the Department of the Premier, and the Department of Local Government, will work together to harmonise and streamline governance efforts for maximum impact.

At the heart of our governance model lie innovation, a transformative culture, and strong governance practices. These principles will guide PT's endeavours as it continue the journey toward a prosperous and citizen-centric Western Cape.

Strategic repositioning for People and Innovation

As PT pursues its mission in alignment with the Recovery Plan Priorities, PT maintains its unwavering focus on two core strategic areas: People and Innovation. The primary aim is to foster a culture of accountability, transparency, and continuous improvement. To realise this, PT is investing in its staff, the valued members of #TeamFinance. By nurturing their resilience, agility, and innovative capacities, PT is committed to responding effectively to the needs and experiences of the Western Cape's citizens and residents.

Data-Driven Decision-Making

In the pursuit of innovation, PT is embarking on a pivotal journey through the establishment of a Data Warehouse. This initiative underscores PT's commitment to data-driven decision-making, automation, and enhanced governance practices. The Data Warehouse consolidates data from various sources into a state-of-the-art repository, with the goal of transitioning Financial Systems data to a cloud-based environment.

This strategic move plays a central role in the realisation of the PT e-Vision and ICT plan, which will pave the way for comprehensive digital transformation across the Province.

Modernising access to datasets is anticipated to drive significant improvements in the efficiency and effectiveness of data analysis and reporting. By harnessing cutting-edge technologies, departments, and municipalities will streamline workflows, reduce manual processes, minimise errors, and fully leverage their data assets.

Compensation of Employees (CoE) Management

Given the significant allocation of the budget to CoE, comprising approximately 65.2 per cent, PT faces the challenge of ensuring financial sustainability within the current CoE upper limits. Filling the vacant critical posts and transitioning graduate interns to finance clerks, with full workback obligations, results in projected over-expenditure for the coming years. To protect our core operations, we are strategically reassessing expenditures on goods and services and transfer payments. This reevaluation entails considering alternative ways to fulfill our mandate while mitigating the potential risks of not adhering to the CoE upper limits.

Supporting Talent and Development

Through scenario-based planning, PT aims to balance fiscal prudence with its commitment to staff development. Our approach strives to maintain CoE limits by reducing critical vacancies, workback obligation periods for bursary holders, and the number of CAA trainees. However, PT acknowledges the significance of staff development in enhancing job performance and overall productivity. PT is actively exploring innovative approaches such as concentrating CAA trainees within PT to optimise their professional growth and bolster our resource capacity.

Bursary Programmes and Talent Pipeline

PT aims to achieve a balance between short-term budget constraints and the long-term sustainability of its talent development programs. While considering measures such as capping work-back obligations and waiving bursary defaulter obligations to reduce costs, PT remains committed to the core principles of its bursary and internship programs. These initiatives are crucial for nurturing a long-term talent pipeline and ensuring ongoing development opportunities.

Strategic Allocation of Funds

As PT navigates financial constraints, it is also reviewing options for reprioritising funds from goods and services to CoE to address vacant critical posts. By making such strategic reallocations, PT aims to ensure that its operations, particularly in Programme 3, are optimised. PT also recognises the significance of travel and in-person engagements, especially in the context of the need to proactively engage municipalities and the evolving public procurement legislative reforms.

This strategic repositioning focuses on people and innovation, data-driven decision-making, and the effective management of CoE while addressing the fiscal challenges and constraints that lie ahead. This approach seeks to ensure that PT continues to deliver on its mandate while maintaining a strong and agile workforce.

PT developed a strategy aimed at governance transformation and integrated service delivery, focusing on those areas in PT's mandate, ensuring alignment with the PSP. There is an understanding that it is not just strategy that makes change happen, but also structures and culture in the organisation. Ultimately, these changes ought to be citizen-focused with a real impact on the lives and the lived realities of the citizens of the province.

Executive Priorities

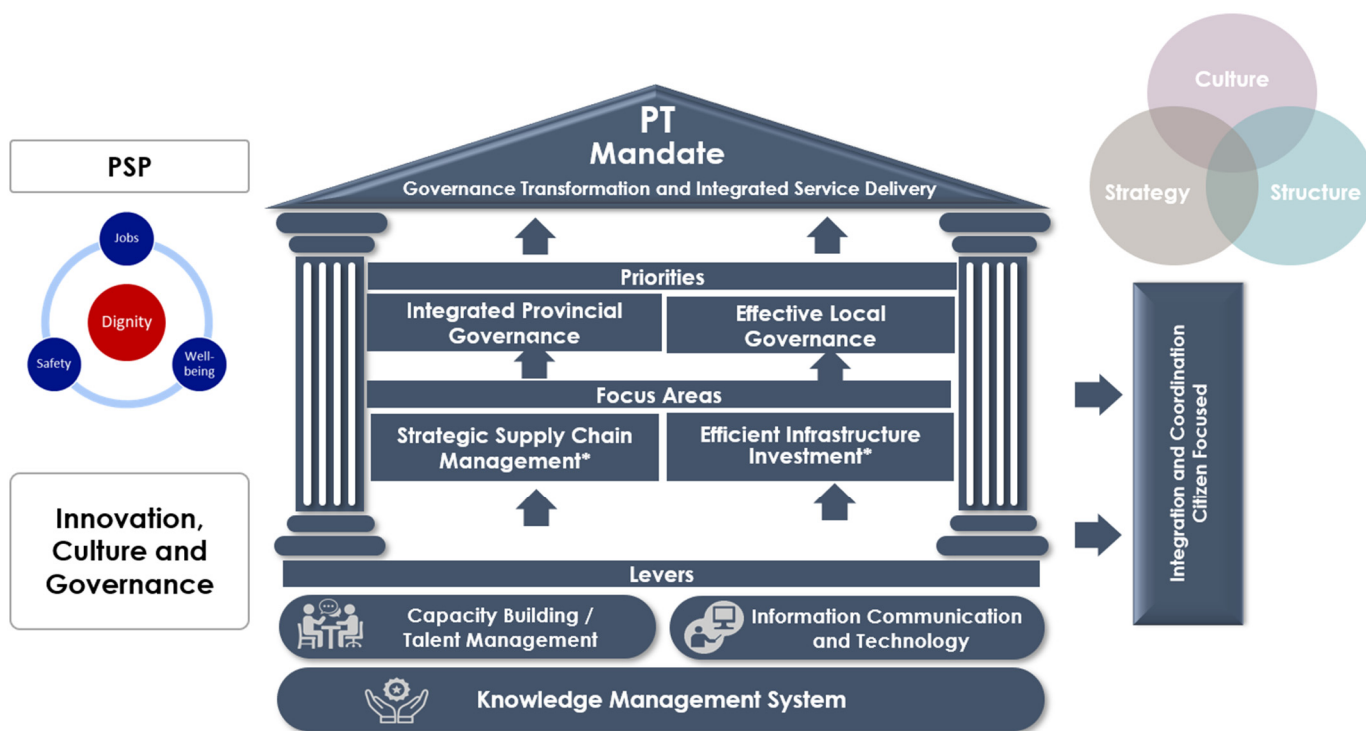
The seven substantive executive priorities of the Executive remain consistent and aligned with the ongoing strategic focus. These priorities encompass strengthening institutions, enhancing oversight, advancing value for money, promoting financial sustainability, governing for growth, improving leadership and management, and effectively managing risks, particularly within the gambling sector. These priorities address critical areas, including infrastructure capabilities, supply chain management, cost containment, economic intelligence, leadership development, and risk management, ensuring that PT continues to be a department driven by capable and committed personnel, while actively adapting to evolving challenges in its environment, as detailed in the Recovery Plan and existing strategic objectives.

DEPARTMENTAL PRIORITIES

Strategic Framework for the 2024 MTEF

PT holds a pivotal role in shaping the landscape of good governance, fostering innovation, and nurturing the prevailing culture throughout the WCG. The overarching strategic intent is to wield influence over the effectiveness of the WCG's broader priorities, including Safety, Wellbeing, and the pursuit of Job Growth. This influence finds expression through two strategic priorities: Effective Local Governance and Integrated Provincial Governance, complemented by two strategic focal areas: Efficient Infrastructure Investment and Strategic Supply Chain Management. These focal areas serve as critical enablers in the realisation of the Provincial Strategic Plan (PSP) and the Provincial Strategic Implementation Plan (PSIP).

Guiding the execution of these priorities are two pivotal levers: Integrated Talent Management and Digital Transformation, essential for reinforcing PT's institutional capacity over the long term. Notably, the role of knowledge management within PT significantly contributes to this overarching strategy. This strategic framework for the 2024 MTEF is depicted in the diagram below:



Aligning Provincial Treasury Strategy with Growth for Jobs

PT's strategic approach is intricately linked with the WCG's overarching Growth for Jobs strategy, which aims to foster economic prosperity and employment opportunities for the citizens of the province. PT's strategic priorities play a crucial role in contributing to the Growth for Jobs initiative.

Effective Local Governance: By enhancing the efficiency and effectiveness of local governance, PT creates an environment conducive to job creation and economic growth. Efforts in improving local financial management and governance practices directly support the infrastructure development essential for employment opportunities.

Integrated Provincial Governance: A key pillar of the strategy, integrated provincial governance, fosters collaboration among different spheres of government. This cooperation not only streamlines decision-making but also ensures that government resources are utilised optimally, which in turn, supports economic growth and job creation.

Efficient Infrastructure Investment: PT's focus on efficient infrastructure investment directly aligns with the Growth for Jobs strategy, as it accelerates the development of vital infrastructure, including roads and capital projects. These projects are labour-intensive and create numerous job opportunities within the province.

Strategic Supply Chain Management: Through strategic supply chain management, PT works to unlock procurement barriers, identify fitting procurement methods, and develop commodity-based procurement strategies. These efforts result in increased business opportunities, job creation, and economic growth for local enterprises.

PT's strategic approach serves as a powerful enabler for the Growth for Jobs strategy by promoting economic development, infrastructure investment, and the creation of job opportunities. PT's commitment to enhancing governance, managing resources efficiently, and fostering economic growth ensures that the citizens of the Western Cape can look forward to a future marked by prosperity and increased employment opportunities. As fiscal and economic forecasts have taken a more challenging turn, exerting substantial pressure on available resources, exacerbated by the impact of the 2023 wage agreement, PT has taken a more strategic approach. It has undertaken a comprehensive reevaluation, asking crucial questions:

1. **Reinventing Strategy:** How can we reshape the delivery of our strategy to better meet the evolving landscape?
2. **Enhancing Relationships:** What avenues can we explore to improve our collaborations with clients and prospective stakeholders?
3. **Balancing Trade-offs:** In this process, what trade-offs are necessary to adapt to the new financial terrain?
4. **Risk Mitigation:** How can we effectively mitigate the potential risks associated with these transformations?

This strategic pivot has driven PT to consider significant reductions, predominantly in goods and services and transfer payments that deviate from its core legal mandate, rooted in the Constitution of South Africa, the PFMA, and MFMA. The aim is to preserve the critical operations, which primarily center around people-driven initiatives, while optimising resource allocation.

INTEGRATED PROVINCIAL GOVERNANCE

Integrated Provincial Governance extends beyond mere compliance, recognising PT's role as a facilitator and a trusted collaborator driving the improvement of service delivery across the Province. By integrating service delivery performance into the framework of good governance, this approach involves streamlining processes and emphasising value for the Western Cape's residents. This objective requires PT's concentrated efforts in enhancing planning and budgeting systems, nurturing future-ready competencies, and reinforcing critical infrastructure.

PT envisions a future, by 2030, where an integrated model for citizen-centered service delivery is established, leveraging the symbiotic relationship between technology and human expertise to achieve optimal outcomes. PT's Vision 2024, to be an enabler and reliable partner, aligns seamlessly with the trajectory towards its Vision for 2030.

Transforming governance for Service Delivery and Growth

In the pursuit of Transforming Governance for Service Delivery and Growth, PT aligns with the Province's policy priorities, emphasising Growth for Jobs, Safety, and Wellbeing, facilitated by the enabler of Innovation, Culture, and Governance. This strategic approach hinges on key pillars:

- **Oversight and Assurance:** PT recognises the pivotal role of optimising assurance and oversight mechanisms to drive governance transformation. This emphasis on rigorous oversight ensures the effective management of resources.
- **Planning and Budgeting:** Integrated and coordinated planning and budgeting processes remain at the forefront of PT's strategy. This approach is designed to be responsive to potential risks and aligned with budgetary priorities.

- **Effective Implementation:** PT's commitment to continuous service delivery improvement centers on delivering value for money, optimising processes, investing in talent and staff development, and ensuring responsiveness to the evolving needs of the citizenry.
- The Governance Bedrock is the foundation that underpins all of these priorities, while PT focuses on key enablers such as capacity building, knowledge management, technology adoption, and fostering strategic partnerships. These elements form the foundation for achieving the overarching governance transformation goals.

In the face of an ever-changing landscape fraught with economic, environmental, geopolitical, societal, and technological risks, PT remains dedicated to not only withstanding these challenges but actively mitigating them. Through a commitment to these priorities, PT is poised to navigate the complex governance landscape and deliver services that meet the needs of the Western Cape's residents while promoting growth and well-being.

Strategising Service Delivery through Local Government Integration

The constitutional framework mandates both the national and provincial governments to bolster the capacities of municipalities in the exercise of their powers and functions. This support is crucial in fostering transparency, accountability, and proficient fiscal management within municipalities. Key areas that come under this constitutional obligation include the oversight of revenue, expenditure, assets, and liabilities; budgetary and financial planning processes; management of borrowing; efficient supply chain management; and the resolution of financial challenges. These components are the focus of PT's engagements with municipalities in the Technical Integrated Municipal Engagements (TIME) and the Strategic Integrated Municipal Engagements (SIME), accentuating the role that PT plays as an enabler and reliable partner in local government governance processes.

The fiscal landscape imposes a pressing imperative to achieve more with fewer resources. It is vital to recognise that fiscal constraints exacerbate the vulnerabilities faced by municipalities. The strategy is to leverage our existing strengths to enhance the efficiency of our support to the 30 municipalities in the Western Cape.

To confront these challenges, PT will strategically deploy its resources by:

- Embracing automation to reimagine and redesign PT for the digital era.
- Enhancing information synergy and bolstering decision-making, learning, and collaboration through Knowledge Management.
- Managing the talent pipeline via Talent Management to mitigate risks related to ongoing turnover, including the exchange of best practices.
- Leveraging Shared Services to enhance efficiency.
- Fostering engagement through structures like CFO Forums, SCM Indabas, MFMA Joint Forums, and Revenue Management Master Class as part of Transversal Training & Capacitation, which necessitates active participation to drive training and capacitation.
- Recognising the value of in-person engagements in improving communication, engagement, and attentiveness, notwithstanding associated costs such as venues, travel and subsistence, catering, audio and visual equipment, and salaries.

By actively pursuing these strategic levers, PT aligns itself with the constitutional duty to empower municipalities and contribute to fiscal stability, despite the fiscal constraints that prevail.

EFFECTIVE LOCAL GOVERNANCE

Effective Local Governance relies on two primary pillars: ensuring financial sustainability and fostering growth. The former concentrates on advancing fiscal consolidation to enhance resource efficiency and, providing guidance to vulnerable municipalities to avert financial crises. The growth pillar is aimed at creating a positive cycle in which increased investments, especially in economic infrastructure, enhance productivity, job creation, and, consequently, boost municipal revenue. The Western Cape Financial Management Capability Grant plays a pivotal role in funding municipal projects to realise this objective. Moreover, the SIME and TIME processes are instrumental in guiding strategic decision-making for the effective allocation of these limited resources.

From a growth perspective, PT annually produces socio-economic intelligence publications, notably the PERO, Municipal Economic Review and Outlook (MERO), and Socio-economic Profile for local government (SEP-LGs). These publications serve not only as planning and budgeting tools for the public sector but also support private sector development by analysing investment potential and comparative advantages across various regions. They thus contribute not only to the Growth for Jobs strategy but also providing the critical socio-economic evidence bases that facilitate integrated provincial and municipal planning and budgeting processes.

FOCUS AREAS

There are two focus areas, previously strategic priorities, that cut across both the provincial and the municipal environment: Strategic Supply Chain Management and Efficient Infrastructure Investment.

STRATEGIC SUPPLY CHAIN MANAGEMENT

In the fiscal landscape of 2024/25, the Western Cape Government's Supply Chain Management (SCM) Strategy stands as a testament to its resilience and adaptability. Rooted in a meticulous diagnostic process and bolstered by support from PT Instructions and the blueprint Accounting Officer's System for the province, this strategy not only met stringent governance standards but also exhibited the flexibility and collaboration required for agile and well-informed procurement decisions.

Technological advancements, driven by business intelligence tools and data analysis, have fortified the SCM strategy. Quarterly SCM Insights Reports and Procurement Disclosure Reports enhance transparency, especially in COVID-19 expenditure. Automation of procurement via the eProcurement System (ePS) quotation processes has become standard practice, providing insights into tender opportunities, optimising resource utilisation, and promoting value-for-money outcomes.

The automated procurement planning toolkit has become standard practice, optimising budgeting and providing valuable insights into upcoming tender opportunities. This information is now readily available on the website, fostering transparency and efficiency.

PT's role in supplier onboarding, especially through the central supplier database, the Western Cape Supplier Evidence Bank (WCSEB) and e-Procurement Solution, highlights a commitment to seamless processes. The Procurement Client Centre's (PCC) support extends to departments, municipalities, and suppliers, managing queries and complaints through a dedicated SCM support desk and Programmes of Support focused on building capacity both internally and externally.

Strategic sourcing and prudent procurement spending initiatives within departments showcase a focus on value-for-money outcomes. Transversal purchasing, exemplified by managing the security framework for the Province, underlines the commitment to efficiency and collaboration.

In the area of financial management, PT remains dedicated to data integrity and system security, anticipating the integration of the Integrated Financial Management System. A data maturity assessment highlights a commitment to excellence in oversight.

Within municipalities, hands-on support and initiatives like TIME and SIME demonstrate a proactive approach to enhancing financial maturity and governance. Monthly monitoring of commitments ensures ongoing progress, aligning with the overarching goal of improved financial governance across the Province.

However, the narrative takes an unexpected turn as anticipated reforms face setbacks in terms of legality and Constitutionality, leading to a shift in focus. Cabinet minute 544 of 2022 initiates a technical review, culminating in the establishment of workgroups to devise a value-driven procurement system. The focus is now on repositioning the SCM Strategy with fresh perspectives in governance, capacity building, and transparency.

The transition from compliance-driven to a value-for-money procurement system involves reskilling SCM staff and engaging with suppliers for a performance-based environment. A commitment to reduced over-regulation and increased transparency takes centre stage, emphasising collaboration with lawmakers.

Technology and business intelligence investments are pivotal in achieving strategic procurement. Ongoing ICT projects, such as enhancing the e-Procurement Solution and the Procurement Planning Toolkit, showcase a commitment to modernisation.

Initiatives like Digital Smart Procurement workshops and the Dark Data Project for municipalities demonstrate a forward-looking approach, even in the face of budget cuts. Short-term interventions for the 2024/25 financial year include reviewing departmental procurement plans, negotiating contracts, and restructuring hourly rate-based contracts for cost savings.

The journey towards a sustainable procurement environment reflects not just adaptability but a proactive stance in navigating challenges. As the WCG charts this course, it does so with a commitment to excellence, collaboration, and innovation, even in the face of unexpected hurdles. The ongoing initiatives and immediate interventions collectively aim to create a sustainable and efficient procurement environment, fostering transparency, efficiency, and value for money.

EFFICIENT INFRASTRUCTURE INVESTMENT

Efficient Infrastructure Investment serves as a pivotal driver of economic growth, contributing to job creation, increased productivity, enhanced competitiveness, market expansion, and innovation. Thoughtfully planned and strategic infrastructure projects possess the potential to stimulate short-term economic growth while offering long-term benefits for local communities. PT is instrumental in directing departments and municipalities toward critical infrastructure projects through the implementation of the Strategic Infrastructure Projects (SIPs) Framework, with a special focus on projects related to the energy transition process. PT's commitment extends to publishing an annual Overview of Provincial and Municipal Infrastructure Investment as part of the budget documentation, ensuring transparency and informed decision-making.

In support of the Western Cape Energy Resilience Programme, alternative financing solutions are being explored in partnership with World Bank to raise concessional finance funds for climate change investment and leverage resources from private capital and from the local and the international private financial markets. Promoting and supporting the Sustainable Development and Financial Facility Programme (SIDAFF) to access commercial and concessional funding to address the infrastructure challenges within intermediate cities

STRATEGIC LEVERS

PT refined the strategic execution levers to reflect on the role that knowledge management plays in the department. Knowledge management grounds what PT does, and it is found in all aspects of its work, including technology, talent, infrastructure, and supply chain. This has brought about a resetting of the approach to knowledge management; how PT builds its knowledge networks and integrating information flows in PT.

In this regard, one of the key aspects is making sure that there is a Strategy Execution Office that follows up on aspects of strategy execution and the associated activities to enable PT to better understand when knowledge emerges and who can benefit from it, both in terms of tacit knowledge and formal output-based knowledge.

A key aspect of strategy execution with the knowledge management approach has to do with **integrated talent management**. PT wishes to ensure that it builds a culture that respects talent and particularly that of young professionals and what they can offer, while also enabling them to develop a career in Team Finance, whether that be in PT, elsewhere in the WCG, in municipalities, or even in National Treasury or in other provinces. PT aims to be an employer of choice among talented individuals who join as interns or in entry-level positions, and who see a career pathway for themselves in the field of finance. PT will also invest in its mid-career staff who are continually made aware of the opportunities for exposure to cutting-edge national and global knowledge, and the fact that they are part of knowledge networks in their areas of operation and that their knowledge is respected and learned from.

Much work is done to ensure that talent management is more integrated across individuals at different phases of their careers. It is important to match the nurturing of talent to what is understood as future needs for Team Finance, locking that in with professional development support that is offered by government.

The second area that PT will focus on is **ICT Management** and the digital transformation of the Treasury system. PT will not only keep pace with changes in the external environment but will also make sure that it is servicing its own changing needs in terms of how information and communication technology is used.

PT is keenly aware of the IFMS and its importance from an overall government digital transformation perspective, but also that a top down IFMS implementation is likely to face severe conceptual and implementation challenges that are going to make it an extremely drawn-out process. PT therefore has an incredibly smart team of data / ICT innovators who are continually working on various aspects of PT's business operations, whether it be registry or administrative matters, to monitoring capabilities and looking at how to use data frequently and more intelligently to allow staff to not spend their time and professional capabilities compiling, but instead analysing that data. There are a range of areas that are being assessed, whether that be in the municipal space, vulnerability monitoring, integrated dashboarding and tracking to e-procurement.

PT already has a relatively advanced e-procurement system solution and procurement planning toolkit in the province and will continue to evolve the enablement functionalities over time. The procurement helpdesk is looking to make use of chat bots that PT will roll out at the Procurement Client Centre.

PT is also considering extending its automation in the financial governance arena. With the recent testing of an audit management tool for municipalities, machine learning capabilities existed on varying audit queries that were previously manually processed. Municipalities could automatically search the database for the answers they require. Moreover, PT is also focusing on getting to the basics of data governance that underlie all of this – the data warehousing for PT is a key step in that regard.

Core activity areas

PT's core areas of activity are:

- **Research, analysis and planning:** PT conducts research and analysis that inform the development of the provincial and local governments' budget policy priorities and fiscal frameworks, as informed by the PERO and the MERO as well as the 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. Tailored research is being undertaken with the aim of promoting the fiscal sustainability of municipalities and the Western Cape Province. These knowledge products underpin the socio-economic evidence base that supports integrated provincial and municipal planning and budgeting processes.
- **Budgeting, monitoring and reporting:** PT 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, PT exercises oversight during the municipal budget process through 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 Expenditure (EPRE) publications, associated adjustments estimates and associated documentation.
- **MFMA implementation:** PT 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, PT provides limited 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, PT monitors and performs an assessment of the infrastructure spending and performance of designated departments to ensure credible reporting. These efforts culminate in the Overview of Provincial and Municipal Infrastructure Investment.
- **Supply chain management assistance and support:** PT is dedicated to upholding and elevating the enduring governance model established over time for both departments and municipalities. Achieving this sustained governance involves extensive collaboration with PT to guide and support departments and municipalities through the external audit process. This collaborative effort is built on fostering robust partnerships with our clients and establishing strong connections with our national counterparts.
- In its pursuit of excellence, PT adopts an integrated model aimed at enhancing governance within departments and municipalities, specifically focusing on SCM. This involves fortifying SCM functions through strategic engagement with internal control functions and various financial management disciplines.

Central to PT's support infrastructure are key entities such as the Procurement Client Centre and the provincial and local government SCM helpdesks. These critical components play an indispensable role in providing comprehensive procurement support to all our clients, spanning departments, public entities, municipalities, and suppliers. Their commitment ensures a seamless flow of information and assistance throughout the procurement process.

To further enhance the capabilities of its stakeholders, PT employs a multifaceted approach. This includes targeted training interventions, dynamic procurement conferences, interactive webinars, and engaging SCM forums. These initiatives collectively serve as crucial platforms for knowledge exchange, skill development, and fostering a collaborative ecosystem.

Financial management systems: In this area, PT is steadfast in safeguarding and enhancing data integrity within financial legacy systems. Concurrently, the integration of business intelligence (BI) tools remains a focal point, aiming to elevate the performance reporting of financial information sourced from diverse financial management systems. This strategic approach persists as PT anticipates the impending implementation of the Integrated Financial Management System (IFMS) by the National Treasury.

PT assumes a pivotal role in managing and upholding user account security across all transversal financial systems. Notably, PT goes beyond mere oversight, providing comprehensive training services to ensure the accurate and optimal utilisation of systems across provincial departments. This proactive engagement ensures that users are well-equipped to harness the full potential of these financial systems.

In a significant stride toward modernisation, PT has established a dedicated data centre. This initiative is geared towards creating a robust PT data store, empowering various components within PT to harness analytical information effectively. The overarching goal is to facilitate informed decision-making and intelligence gathering through the strategic use of data. This deliberate investment in data infrastructure underscores PT's commitment to staying at the forefront of technological advancements in financial management.

- **Governance:** PT intensified delivery of services to achieve maximum impact, and continuously looked at the applicable financial legislation whilst ensuring the completeness of recordkeeping of all transactions, as required by the financial reporting framework. PT further engaged with the 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 more than 95 per cent accuracy on first submission to the AGSA in both the PFMA and MFMA space.

PT collaborated with public sector experts to assist 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 formalised to reduce inconsistencies in various aspects such as revenue and expenditure management.

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

Efficient infrastructure investment

With regard to efficient infrastructure investment over the 3-, 5- and 10-year horizon, PT plans to strengthen its own capabilities and alignment. In the short term, specific reforms in the infrastructure governance environment will be pursued as well as the deepening of PT's spatial and analytical capabilities. PT plans to stabilise and expand investment in infrastructure by the province over a 5- and 10-year period 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 and 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.

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

Effective local governance

PT will protect and leverage its reputation as a trusted partner of municipalities to enable them to improve their financial sustainability and use their sound finances and governance records as a foundation for local economic growth and job creation.

PT has been focusing on the stabilisation of municipalities. The difficult economic and fiscal environment are likely to increase the pressure on municipalities and hence the need for closer oversight and support from PT. The aim over the long term is to make sure there are no municipalities in financial distress in the Western Cape by moving towards all municipalities being financially sustainable, with effective governance. It is not the view that there are structural impediments to municipal financial sustainability; ultimately, municipalities need to balance expenditure and expenditure commitments with available revenues. The current economic situation means that difficult choices will have to be made to achieve financial sustainability in all municipalities. PT will continue to engage national policy makers to promote an enabling regulatory and fiscal environment for municipalities to operate in, while recognising the constraints on national finances.

In support of the above, PT continues to drive a strategic approach towards municipal cost containment to ensure that municipal resources are utilised as effectively, efficiently, and economically as possible. These efforts have become increasingly important given the worsening of the national economic growth outlook relative to the expectations envisaged in the 2023 Budget tabled.

PT seeks to increasingly shift focus to enabling growth in municipalities through PT's products, such as the MERO, which provides insightful economic analysis to guide the repositioning of 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 to reduce frictions with the province. Over time, the strategy is to embed longer-term financial planning that can effectively support borrowing programmes by municipalities and enable them to optimise revenue and expenditure, not just from an administrative point of view but from a strategy point of view, and to start innovating in terms of how municipalities manage their finances.

Underpinning this in the local governance environment is making sure that PT's reporting systems deliver real information at the right time and of the right quality that can be used to inform timeous responses from the province. Improving the reliability of municipal financial reporting is therefore key to achieving PT's service delivery objectives.

Strategic supply chain management

At the core of any provincial government navigating the current fiscal transition lies the strategic Supply Chain Management (SCM) reform programme. The Western Cape Government (WCG) allocates a substantial budget each year to compensation, goods and services, and infrastructure asset formation.

Given the magnitude of this expenditure, it is imperative that the procurement system efficiently delivers value for money, making it a critical and key responsibility of PT.

PT envisions the creation of a future-ready platform for SCM in the province. Building on innovations like the procurement planning toolkit and laying the foundation for an expanded e-Procurement system, PT's Procurement Client Centre utilised to collaborate with departments, entities, and suppliers, fostering positive and enduring relationships.

Under the leadership of PT, the Executive's request and the Problem Driven Iterative Adaptation (PDIA) approach merge into the establishment of four workgroups spanning departments and municipalities. These workgroups are tasked with devising a value-driven procurement system, reaffirming the commitment to the SCM strategy articulated by PT over the past decade, albeit with a fresh perspective.

The repositioning of the SCM strategy is outlined as follows:

Outcome: The primary objective of public procurement is to efficiently deliver services to our citizens while also advancing secondary socio-economic objectives.

Strategic Procurement: The implementation of a commodity-based procurement approach is deemed pivotal for achieving a value-based perspective. This approach necessitates institutions to recognise the significance of procurement in fulfilling their mandates and to plan as holistic entities, avoiding silos. Central to this approach is a profound understanding of markets and their offerings, enabling the development of a procurement strategy aligned with both primary and secondary objectives.

The strategic Supply Chain Management (SCM) reform program remains the linchpin for any provincial government navigating the current fiscal transition. This is underscored by the WCG substantial annual expenditure on compensation, goods and services, and infrastructure asset formation. As the custodian of this financial stewardship, PT plays a pivotal role in ensuring that the procurement system efficiently delivers value for money, aligning with the constitutional mandate.

Public procurement, as facilitated by SCM, serves a dual purpose: fulfilling the government's primary function of procuring goods, services, and works and, secondarily, promoting broader social, economic, and environmental outcomes. The SCM reform strategy of the WCG, led by PT, plays a critical role in sustaining financial capability maturity and bolstering compliance with governance requirements.

Integrated provincial governance

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

Auditor-General findings

PT retained its tenth consecutive unqualified audit with no findings.

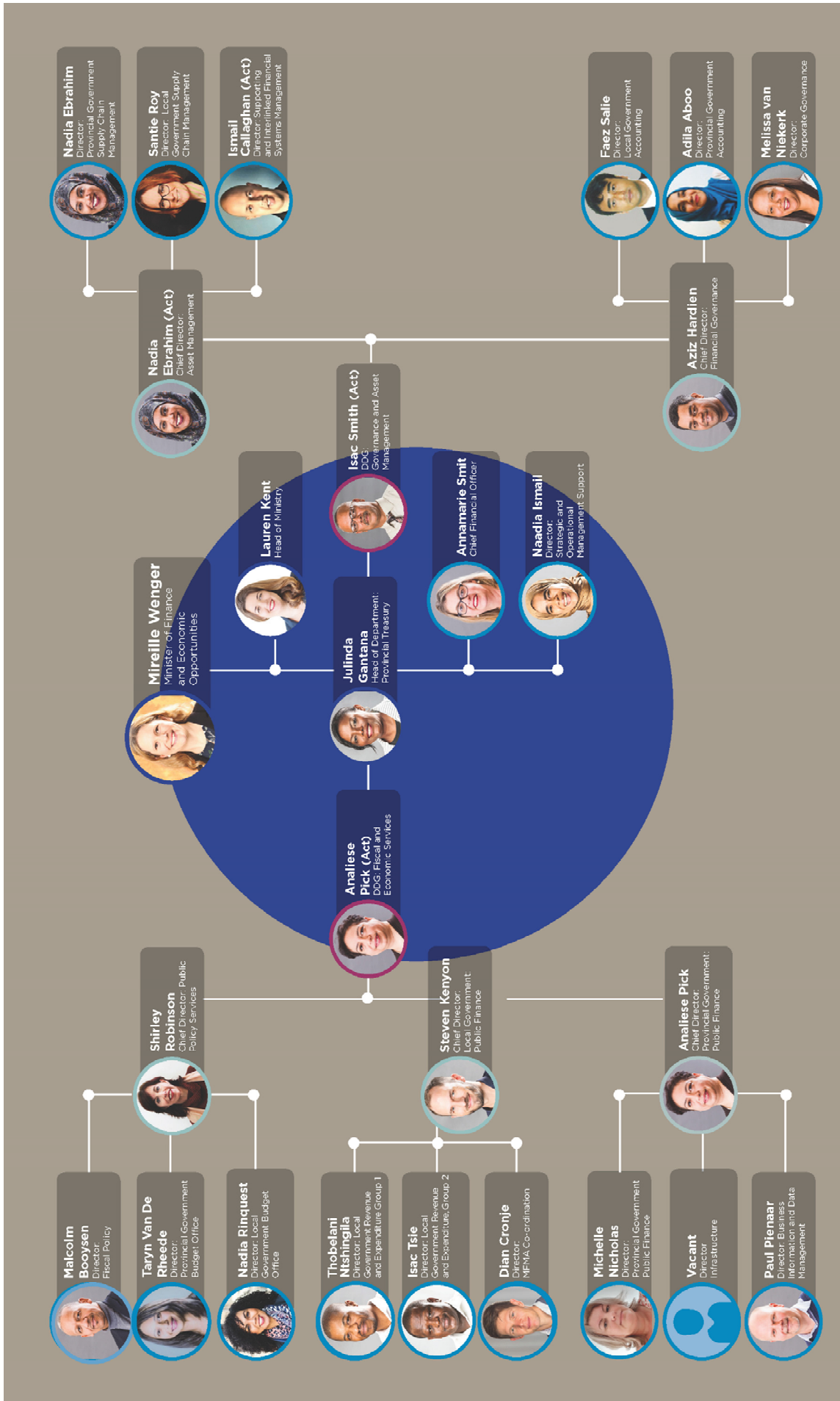
Strengthening Linkages Between PT's Strategy and Situational Analysis

PT's strategy is not developed in isolation; rather, it is a dynamic response to the ever-evolving external environment. The situational analysis plays a pivotal role in shaping this strategy by highlighting the top environmental changes that are poised to influence PT's operations. The implications of these environmental shifts are wide-ranging and directly impact PT's programs.

The following table provides a succinct summary of how PT's core environmental drivers have steered the selection and development of its programmes. This table serves as a vital reference point for aligning PT's strategic objectives with the realities of the external world, ensuring that PT remains adaptive and responsive to the changing landscape in its pursuit of effective financial governance.

| Environmental Change | Implication for PT's Programmes |
|------------------------------|--|
| Fiscal Pressures | Programs focused on optimising resource allocation and financial governance are prioritised. |
| Rising Service Demands | Collaborative programs with municipalities to support service delivery are developed. |
| Economic Risks | Initiatives to enhance economic resilience and develop strategies for managing economic risks. |
| Technological Advances | Programs for digital transformation and technology adoption to improve governance. |
| Environmental Factors | Programs that emphasise sustainable practices and resilience to environmental factors. |
| Political Changes | Flexibility in programs to adapt to potential policy changes. |
| Demographic Shifts | Talent management programs to address demographic changes. |
| Societal Changes | Programs that respond to evolving societal needs and priorities. |
| Geopolitical Risks | Initiatives to mitigate risks associated with geopolitical changes. |
| Legal and Regulatory Changes | Programs to ensure compliance with evolving regulations. |

In essence, PT's programs are intricately shaped by the core environmental drivers outlined in the situational analysis. These linkages ensure that PT remains responsive to its mandate while being adaptable to the ever-changing external environment.



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

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

B-BBEE Regulations were published in June 2016 and have incorporated therein referencing to B-BBEE compliance and reporting requirements on the assumption that these aspects were already in place, 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 B-BBEE regulations and PPPF regulations, particularly in respect of which regulation trumps which; and
- b) The reporting requirements in respect of B-BBEE (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 were never altered or retracted by National Treasury.

Regulation 12(2) of the B-BBEE 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 B-BBEE Act with the B-BBEE Commission in the prescribed Form B-BBEE1 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 determines that the organs of state must be registered or have B-BBEE 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 have the ability to issue such certificates as contemplated in the form B-BBEE1.

In terms of Explanatory Note 1 of 2017 issued by the B-BBEE Commission on 20 December 2017, paragraph 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 is clear as to what was expected from any organ of state, the Commission issued Explanatory Notice 1 of 2018 on 1 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 the Department of Trade and Industry (DTi) was a collaborated disclosure in the annual report with accounting officers making an assertion that there is compliance with the B-BBEE 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 B-BBEE Act. PT 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 were raised by the Auditor-General for the 2019/20 financial year.

The Office of the Accountant-General was tasked to include guidance on the disclosure requirements for B-BBEE 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 B-BBEE regulations and the preferential procurement regulations, 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 B-BBEE compliance in the annual report and the annual financial statements, as the National Treasury is the authority on these two key publications. There are still ongoing discussions between the DTiC and the Office of the Accountant-General to seek resolutions that can both deal with substantive compliance with the B-BBEE regulations but would not add additional strain on the fiscus by means of spending scarce resources on compliance certificates.

As in previous financial years, the Provincial Treasury will for the 2023/24 financial year comply with the B-BBEE compliance disclosure requirements as to the annual report guide issued by National Treasury.

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

PT maintains its dedication to gender responsiveness, encompassing a commitment to fostering a gender-diverse workforce, attaining the goal of 50 per cent female representation in senior management positions, and providing training and development opportunities for staff and youth through its external bursary program and Chartered Accountants Academy (CAA). These endeavours are aligned with the leadership's vision and the ongoing cultural transformation journey.

PT has established a Gender Mainstreaming Forum to contribute to human rights, particularly gender-sensitive planning within PT. Integrating a gender equality perspective across all stages and levels of policies, programs, and projects is crucial for achieving gender equity and equality. Gender mainstreaming ensures that gender issues and considerations identified in gender analysis are incorporated into policies, planning, and budgeting phases, without neglecting the critical implementation phase.

PT will ensure that gender mainstreaming is integrated into the performance agreements of all senior managers moving forward. Gender-responsive education serves as a crucial tool for effectively implementing gender equity and equality. In this regard, the forum plans extensive awareness-raising efforts within PT to identify gender barriers and ensure the implementation of policies to address them.

PT remains steadfast in its commitment to the Employment Equity Act, 1998 (Act 15 of 1998 as amended) and is currently developing a new Employment Equity Plan for the period 1 April 2024 – 31 March 2029. A workforce profile analysis, as mandated by section 19(1) of the Employment Equity Act, was conducted to assess the current demographic profile concerning race, gender, and persons with disabilities for each

occupational category and level. The analysis yielded a positive response rate of 97 per cent and one new disclosure of disability.

PT recognises the interconnectedness of gender equity, racial equity, and employment equity, viewing them not merely as compliance requirements but as integral to capability, performance, and ultimately, productivity. Striving to be a high-performing and inclusive department, PT believes in drawing from the diverse talent pool within society. Rather than waiting for applicants to apply for positions, PT leverages the Human Resource Workforce Plan and the Talent Management Strategy to rethink its talent attraction and management approach.

While the recruitment and selection processes, overseen by the Employment Equity Manager, monitor progress towards EE Plan targets, PT understands that filling vacant posts with designated groups requires a multifaceted approach. The External Bursary Programme serves as a starting point, feeding into the internship process where bursars can fulfill their obligations. PT adopts a proactive and integrated approach, leveraging existing bursary and internship programs, internal talent identification, focused mentoring, and strategic advertising and recruitment efforts, moving beyond mere target setting.

Bursary applications and selection criteria include qualifying requirements, with preference given to designated groups, including persons with disabilities. These programs aim to cultivate a pipeline of qualified, competent, and representative individuals for employment within PT.

Furthermore, PT is exploring creative avenues to leverage the cultural journey for discussions on diversity, anti-racism, anti-sexism, and other social dynamics, including religious affiliation. Discussions on transformation and diversity have already commenced and will continue in the future.

PT has made significant progress in achieving the Employment Equity (EE) target for Persons with Disabilities (PwD), with an increase from 2.1 per cent to 3.1 per cent. Additionally, there has been a 0.3 per cent increase in African Females (AF) representation, rising from 15.8 per cent to 16.1 per cent. African Males (AM) also demonstrated improvement, increasing from 11.6 per cent to 13.3 per cent. In the Senior Management Service (SMS), the representation of women since the previous reporting period.

PT remains dedicated to ensuring a safe working environment for all employees, particularly PwD, by implementing the Policy on Reasonable Accommodation and Assistive Devices for Employees with Disabilities in the Public Sector. To further support this commitment and attract individuals with disabilities, PT specifically targeted this group during the advertisement of its bursary program, encouraging people with disabilities to apply.

Vacancy rate

As of December 31, 2023, the vacancy rate, calculated based on the number of filled positions compared to the number of approved establishment posts, stood at twenty two per cent (22 per cent), as illustrated in Tables 1 and 2 below. Given the persistent economic and fiscal constraints, maintaining personnel expenditure ceilings, it is improbable to reduce the overall vacancy rate below ten per cent (10 per cent).

The tables below provide a breakdown of employment and vacancies per program and salary bands as of December 31, 2023.

Table 1 Employment and vacancies by programme, 31 December 2023

| 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 | 51 | 24% | 6 | 15% |
| Sustainable Resource Management | 135 | 99 | 27% | 0 | 27% |
| Asset Management | 81 | 65 | 20% | 0 | 20% |
| Financial Governance | 53 | 46 | 13% | 0 | 13% |
| Total | 336 | 261 | 22% | 6 | 21% |

Table 2 Employment and vacancies by salary bands, 31 December 2023

| 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 | 3 | 2 | 33% | 0 | 33% |
| SL 3 - 5 | 23 | 18 | 22% | 6 | -4% |
| SL 6 - 8 | 56 | 37 | 34% | 0 | 34% |
| SL 9 - 12 | 228 | 183 | 20% | 0 | 20% |
| SL 13 - 16 | 26 | 21 | 19% | 0 | 19% |
| Total | 336 | 261 | 22% | 6 | 21% |

Strategic and Operational Management

Occupational Health and Safety (OHAS) remains a paramount focus for safeguarding employees, ensuring a working environment that is safe and devoid of risks to their health to the extent reasonably possible.

In response to various risks affecting our economy, population, environment, and infrastructure, PT has taken proactive steps. Particularly, during the recent water and energy crisis in the province, proactive measures were implemented to curtail water and electricity usage. These efforts will persist, alongside awareness campaigns aimed at staff members.

A comprehensive Organisational Design process has been conducted to assess the adequacy and required capacity of Provincial Government Supply Chain Management to fulfill its core mandates. The evaluation revealed that the current capacity only meets approximately 23 per cent of the recommended structure for delivering the unit's core mandate. Despite being fully capacitated according to its current approved structure, this capacity inadequacy strains the current staff complement. Furthermore, PG SCM has assumed responsibility for managing the supplier database, evidence bank, and provincial e-procurement system, including all technical requirements for SCM enforcement and enablement.

Regarding the departmental evaluation system, the 2024/25 financial year will witness the initiation of the fifth and final phase aimed at establishing an evaluation system. Specifically, PT's plans for a transversal evaluation entail meticulous data gathering and analysis across departments to assess the broader impact of policies and resource allocations on Local Government (LG) support. This evaluation will delve into methodological implications, potential budget cuts, and their ramifications at the LG level. By collaborating with the Department of the Premier, PT aims to ensure a comprehensive assessment that informs evidence-based decision-making and drives meaningful improvements in service delivery.

5. Programme resource considerations

5.1 Overview of 2023 Budget and MTEF (Medium Term Expenditure Framework) estimates

Table 3 Summary of payments and estimates

| Programme R'000 | Outcome | | | Main appro- piation 2023/24 | Adjusted appro- piation 2023/24 | Revised estimate 2023/24 | Medium-term estimate | | | |
|-------------------------------------|----------------|----------------|----------------|--------------------------------------|--|--------------------------------|---|-------------|----------------|----------------|
| | Audited | Audited | Audited | | | | % Change from Revised estimate | | | |
| | 2020/21 | 2021/22 | 2022/23 | | | | 2024/25 | 2023/24 | 2025/26 | 2026/27 |
| 1. Administration | 51 594 | 55 508 | 60 976 | 67 069 | 57 634 | 57 391 | 60 453 | 5.34 | 61 604 | 66 402 |
| 2. Sustainable Resource Management | 115 847 | 112 035 | 127 431 | 139 156 | 126 259 | 126 502 | 151 749 | 19.96 | 162 168 | 165 617 |
| 3. Asset Management | 59 518 | 71 326 | 77 561 | 89 576 | 80 903 | 80 912 | 79 766 | (1.42) | 73 529 | 76 885 |
| 4. Financial Governance | 50 434 | 51 129 | 51 082 | 44 873 | 51 640 | 51 631 | 47 809 | (7.40) | 46 922 | 49 528 |
| Total payments and estimates | 277 393 | 289 998 | 317 050 | 340 674 | 316 436 | 316 436 | 339 777 | 7.38 | 344 223 | 358 432 |

Note: Programme 1: MEC total remuneration package: R2 098 243 with effect from 1 April 2022.

Table 4 Summary of payments and estimates by economic classification estimates

| Economic classification R'000 | Outcome | | | Main appro- piation 2023/24 | Adjusted appro- piation 2023/24 | Revised estimate 2023/24 | Medium-term estimate | | | |
|--------------------------------------|----------------|----------------|----------------|--------------------------------------|--|--------------------------------|---|-----------------|----------------|----------------|
| | Audited | Audited | Audited | | | | % Change from Revised estimate | | | |
| | 2020/21 | 2021/22 | 2022/23 | | | | 2024/25 | 2023/24 | 2025/26 | 2026/27 |
| Current payments | 224 944 | 241 439 | 259 294 | 292 347 | 270 739 | 270 699 | 290 826 | 7.44 | 292 017 | 301 840 |
| Compensation of employees | 184 513 | 188 819 | 198 965 | 211 733 | 200 544 | 200 527 | 221 560 | 10.49 | 232 372 | 244 756 |
| Goods and services | 40 431 | 52 620 | 60 329 | 80 614 | 70 195 | 70 172 | 69 266 | (1.29) | 59 645 | 57 084 |
| Transfers and subsidies to | 50 733 | 44 327 | 48 483 | 46 131 | 43 603 | 43 620 | 47 061 | 7.89 | 50 316 | 52 377 |
| Provinces and municipalities | 15 788 | 14 788 | 19 498 | 17 760 | 18 427 | 18 427 | 19 760 | 7.23 | 22 123 | 23 028 |
| Departmental agencies and accounts | 27 751 | 26 264 | 25 084 | 26 871 | 21 186 | 21 186 | 24 594 | 16.09 | 25 693 | 26 849 |
| Households | 7 194 | 3 275 | 3 901 | 1 500 | 3 990 | 4 007 | 2 707 | (32.44) | 2 500 | 2 500 |
| Payments for capital assets | 1 648 | 4 181 | 8 985 | 2 196 | 1 984 | 1 984 | 1 890 | (4.74) | 1 890 | 4 215 |
| Machinery and equipment | 1 648 | 4 181 | 8 985 | 2 196 | 1 984 | 1 984 | 1 890 | (4.74) | 1 890 | 4 215 |
| Payments for financial assets | 68 | 51 | 288 | | 110 | 133 | | (100.00) | | |
| Total economic classification | 277 393 | 289 998 | 317 050 | 340 674 | 316 436 | 316 436 | 339 777 | 7.38 | 344 223 | 358 432 |

PART C

Measuring Performance



PART C: MEASURING OUR PERFORMANCE

PT's APP is characterised by a comprehensive and integrated approach, where each core programme synergistically contributes to the overall effectiveness and productivity of the department. The programmes are designed not as isolated silos but as interconnected components that together create a sum greater than their individual parts. These positive feedback loops, in which each programme reinforces and enhances the others, are the essence of PT's strategy.

For instance, the Governance Transformation program catalyses a culture of innovation, leading to more effective financial management and better service delivery. This, in turn, bolsters economic growth, generating additional resources that can be strategically allocated to support citizen-centered services. Similarly, enhanced knowledge management, a central focus of the Directorate: Business Information and Data Management, empowers all other programmes by providing valuable insights and data-driven decision-making tools. The overall effect is a coherent and synchronised approach to governance for results, where each component complements the others.

Balancing Productivity and Fiscal Responsibility

The 2024/25 APP underscores the significant challenge of achieving "more with less" due to budget cuts while maintaining service levels. This challenge raises a critical tension between pursuing the productivity enhancements needed to deliver services effectively and executing cost-saving measures during the upcoming APP cycle. PT's short-term cuts, including the suspension of investments in foundational areas such as Information Technology (IT) and SCM, which are essential for enhancing productivity, emphasise the intricate nature of this dilemma.

On one hand, there's a compelling need to curtail expenses to align with fiscal responsibility. However, the reduction in investments in PT's governance bedrock, which encompasses IT and SCM, runs the risk of constraining productivity, particularly in the immediate short term. This reduction in productivity could impede PT's ability to meet its service commitments.

PT will address this tension through a strategic approach that allows PT to bridge the gap between immediate fiscal pressures and the long-term goal of productivity gains. PT will engage in a rigorous evaluation of cost-cutting opportunities that don't unduly undermine PT's core governance infrastructure. Simultaneously, PT will actively seek ways to enhance productivity through streamlined processes, innovative solutions, and a commitment to achieving service commitments even within the confines of fiscal constraints.

The ultimate aim is to ensure that PT's productivity goals and cost-cutting measures coexist harmoniously. While the challenge is undeniable, it also serves as an opportunity to explore inventive strategies to deliver services effectively, maintain fiscal responsibility, and fulfill PT's role in a safe Western Cape where everyone prospers. Balancing these aspects is not without its complexities, but it's a task that PT is dedicated to addressing in its pursuit of excellence in governance and service delivery.

In developing the APP, PT evaluated resource allocations across all Programmes. Optimising this allocation led to several strategic terminations and amendments within the plan.

The Customer Relations Management project has been terminated. While recognising its past contribution, this decision aligns resources with evolving priorities and ensures optimal alignment with current needs.

To address critical staffing requirements in the infrastructure sector, PT is utilising funds from the Infrastructure Development Improvement Programme directly for infrastructure posts. This strategic shift ensures that resources directly contribute to vital development projects.

Previously allocated funds from the Municipal interventions (Panel of experts) have been redirected to support compensation requirements within Local Government Finance. This amendment allows PT to prioritise immediate staffing needs within this crucial department, ensuring continued effective support for municipalities.

Business Analyst resources have been strategically reallocated to bolster the Asset Management Chief Directorate. This targeted adjustment allows PT to leverage data-driven analysis more effectively within this critical area, ultimately leading to improved asset management practices.

These terminations and amendments represent PT's initial steps towards optimising resource allocation and enhancing overall effectiveness. While potential impacts of these adjustments will be further evaluated in future iterations, these initial steps lay the foundation for a more efficient and data-driven approach that aligns with the evolving needs of the province.

Diversifying Revenue Sources: A Path to Fiscal Sustainability

While it's evident that PT's programmes predominantly emphasise cost-cutting measures, the holistic fiscal strategy acknowledges that widening the fiscal space involves a twofold approach: not only reducing expenditures but also enhancing revenue generation. It's crucial to recognise that immediate revenue levers available to the WCG may be limited in the short term, presenting a complex financial landscape. However, a medium-term perspective opens doors to diversifying revenue sources through innovative financial models, specifically through blended finance options.

The concept of blended finance offers a strategic solution to the fiscal constraints faced by the WCG. It involves leveraging the government's own revenue to attract additional external revenue sources, creating a sustainable and flexible financing ecosystem. This approach not only helps to maintain essential social programs but also ensures the uninterrupted progress of core infrastructure development.

The timely establishment of these blended finance structures is of paramount importance. By laying the foundations now, the WCG can position itself to access the necessary financial resources as the fiscal space contracts over the latter part of the MTEF cycle. This proactive step is not just about mitigating cuts to resources allocated to social programs but also about safeguarding the overall stability and progress of the Western Cape.

To this end, PT is actively exploring innovative revenue generation models, forming strategic partnerships, and capitalising on diverse financial sources. The objective is to strike a balance between prudent financial governance and the drive for economic growth, service delivery excellence, and improved fiscal sustainability.

Diversifying revenue through blended finance models is more than just a financial strategy; it's a pivotal step toward building a more resilient, prosperous, and citizen-centric Western Cape, where service delivery remains uncompromised even in the face of fiscal challenges. It aligns with PT's commitment to enable a safe Western Cape where everyone prospers.

Taking the above context into consideration the following sections delves into the details of each programme, outlining their purposes, resource allocations, actions, outcomes, outputs, and targets. This comprehensive view of PT's strategy reveals how the sum of these parts aligns with the overarching vision of a safe Western Cape where everyone prospers. Through collective productivity enhancement, PT aims to maximise its impact and provide exceptional service to the citizens of the Western Cape.

1. Institutional Programme Performance Information

1.1 Programme 1 - Administration

1.1.1 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. |

1.1.2 Outcomes, outputs, output indicators, annual and quarterly targets

Sub-Programme 1.2: Management Services

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | Estimated performance | Medium-term Targets | | | | | | | |
|---------|---|--|--|----------------------------|--------------------------|--------------------------|--------------------------|---------------------|------------------|----|----|----|---------|---------|---------|
| | | | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2025/26 | 2026/27 |
| 1.2.1.1 | Financial and corporate governance improved | Monitoring and evaluation system | Number of phases of a monitoring and evaluation system implemented | Phase 1 | Phase 2 | Phase 3 | Phase 4 | Phase 5 | Annually | | | | Phase 5 | - | - |
| 1.2.1.2 | | Strategy Execution Office Services Rendered | Number of strategy execution office engagements held | Revised Output Indicator | Revised Output Indicator | Revised Output Indicator | 12 | 4 | Quarterly | 1 | 1 | 1 | 1 | 12 | 12 |
| 1.2.1.3 | | | Number of ICT Status Reports | New Output Indicator | New Output Indicator | New Output Indicator | 4 | 4 | Quarterly | 1 | 1 | 1 | 1 | 4 | 4 |
| 1.2.1.4 | | Communication (plan) Implementation Report | Number of communication campaigns implemented | Revised Output Indicator | Revised Output Indicator | Revised Output Indicator | Revised Output Indicator | 4 | Annually | | | | 4 | 4 | 4 |
| 1.2.1.5 | | Implementation of the Talent Management Strategy | Number of progress reports on the implementation of the talent management strategy | Revised Output Indicator | Revised Output Indicator | Revised Output Indicator | Revised Output Indicator | 2 | Quarterly | | 1 | | 1 | 2 | 2 |

Sub-Programme 1.3: Financial Management

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | Estimated performance | Medium-term Targets | | | | | | | |
|---------|---|--|--|----------------------------|----------------------|----------------------|-----------------------|---------------------|------------------|----|----|----|----|---------|---------|
| | | | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2025/26 | 2026/27 |
| 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 | 12 | 12 | 12 | 12 | 12 | Quarterly | 3 | 3 | 3 | 3 | 12 | 12 |
| 1.3.1.3 | | Compliance with SCM norms and standards | Number of SCM reports on compliance with norms and standards | 12 | 12 | 12 | 12 | 12 | Quarterly | 3 | 3 | 3 | 3 | 12 | 12 |
| 1.3.1.4 | | Maintained an accurate asset register | Number of asset verification reports | 1 | 2 | 2 | 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 | 4 | 4 | 4 | 4 | 4 | Quarterly | 1 | 1 | 1 | 1 | 4 | 4 |
| 1.3.1.6 | | Departmental financial norms and standards Reviewed | Number of internal norms and standards reviewed | New Output Indicator | New Output Indicator | New Output Indicator | 4 | 4 | Annually | | | | 4 | 4 | 4 |

1.1.3 Explanation of planned performance over the medium term period

Strategy Execution

The Strategic Execution Office is located in Programme 1 under the Directorate: Strategic and Operational Management Support and will be guided by a senior 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 PT to streamline decision making, leverage inter-unit cooperation, forecast resource availability accurately and allow real-time prioritisation to respond to changes in the environment.

ICT governance, under the SEO, contributes to the strategy execution process of the department in many ways. It ensures that ICT investments are aligned with PT's overall strategies and monitored and controlled in a consistent and effective manner.

Effective leadership at all levels and a collaborative, results-driven organisational culture are central inputs to effective strategy execution. The SEO also plays 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 PT'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 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 in the workplace. A sound, strategic communication, and engagement plan, led from the top and guided by a strong communications team, will greatly influence behaviours and drive successful culture change. The communication plan is guided by the department's strategic priorities 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 the provincial priority of Innovation, Culture and Governance.

Implementation of the Talent Management Strategy

By investing in its workforce, the Talent Management Strategy acts as a catalyst for a more capable, ethical, and innovative public service, directly contributing to the achievement of both MTSF Priority 1 and the provincial governance priorities.

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 with an indication of the status of financial governance within PT.

The following outputs will assist PT to compile, at the end of the financial year, financial statements and disclosures that are compliant with the reporting framework and will assist PT 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 PT 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 PT has complete and proper records of its financial affairs in accordance with prescribed norms and standards and provide management with the assurance that financial norms and standards are complied with.
- Monthly reports on compliance with SCM 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 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 PT in remaining compliant with SCM norms and standards.
- Bi-annual asset stock-take and verification ensures that PT 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.
- Departmental financial norms and standards will be developed, where necessary and the current departmental financial norms and standards, i.e., the Financial Manual, Accounting Officer System (SCM) and delegations will be reviewed to ensure that PT has a comprehensive and current set of financial norms and standards.

1.1.4 Key Risks - Updated key risks and mitigation from the SP

Outcome 1: Financial and Corporate Governance Improved

Outcome risk: There is the likelihood that a lack of accountability through non-cooperation 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. | 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 Office Report | There is a risk that the SEO may be crowded with incremental continuous-improvement projects that, though important, do not 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. |
| Implementation of Talent Management Strategy | Employee retention: There is a possibility that the right talent may not be retained in PT as officials seek to build their careers, which means the organisation must provide opportunities for them to grow their skills and progress within the organisation. | Ensure structured knowledge transfer to enable officials to move knowledge and learn technical skills on the job. Provide opportunities for officials to grow through training and skills development programmes. Incorporate skills development into the regular performance appraisal process. Hold managers accountable for outcomes. |
| ICT Governance | There is a possibility that poor ICT governance can risk the department's reputation and even its ability to conduct business. | Regular monitoring by the ICT Governance Steering Committee to take action early in a project to prevent the occurrence of undesired events or to reduce the consequences of their occurrence where problems are identified. |

| Outputs | Key Risk | Risk Mitigations |
|---|---|--|
| 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 per cent. | <p>Emphasising the accountability for the budget under control of programme/sub-programme and element managers by issuing appointment letters.</p> <p>Providing relevant and accurate information monthly to the appointed programme/sub-programme and element managers on actual and projected expenditure.</p> |
| 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 timeously. | <p>Segregation of duties.</p> <p>Regular follow-up of balances in disallowance/control and suspense accounts.</p> |
| Compliance with Supply Chain Management norms and standards | Non-adherence to SCM norms and standards. | <p>Accounting Officer's System for SCM and moveable asset management.</p> <p>Adherence to SOPs.</p> <p>Checklists to be completed.</p> <p>Analysis and verification of information/data.</p> <p>All relevant officials trained.</p> |
| Maintaining an accurate asset register | Inconsistent application of asset management practices. | <p>Accounting Officer's System for SCM and moveable asset management.</p> <p>Provide training/awareness to users.</p> <p>Regularly update information on the system.</p> <p>Perform bi-annual asset verifications.</p> |
| Identification of risks and key areas of concern regarding preparation of financial and non-financial reports and compliance with applicable legislation | <p>Possibility that incomplete/incorrect evidence is submitted.</p> <p>No response from responsible components.</p> | <p>Continuous follow-up with components to submit the evidence.</p> |

1.1.5 Reconciling performance targets with the Budget and MTEF Expenditure estimates: Programme 1

Table 5 Summary of payments and estimates - Programme 1: Administration

| Sub-programme R'000 | Outcome | | | Main appro- piation 2023/24 | Adjusted appro- piation 2023/24 | Revised estimate 2023/24 | Medium-term estimate | | | |
|-------------------------------------|---------------|---------------|---------------|--------------------------------------|--|--------------------------------|---|-------------|---------------|---------------|
| | Audited | Audited | Audited | | | | % Change from Revised estimate | | | |
| | 2020/21 | 2021/22 | 2022/23 | | | | 2024/25 | 2023/24 | 2025/26 | 2026/27 |
| 1. Office of the Minister | 6 562 | 6 641 | 7 036 | 6 993 | 7 605 | 7 605 | 7 764 | 2.09 | 7 879 | 8 107 |
| 2. Management Services | 22 429 | 22 689 | 22 763 | 26 424 | 22 502 | 22 259 | 26 551 | 19.28 | 26 007 | 26 734 |
| 3. Financial Management | 22 603 | 26 178 | 31 177 | 33 652 | 27 527 | 27 527 | 26 138 | (5.05) | 27 718 | 31 561 |
| Total payments and estimates | 51 594 | 55 508 | 60 976 | 67 069 | 57 634 | 57 391 | 60 453 | 5.34 | 61 604 | 66 402 |

Note: Sub-programme 1.1: MEC total remuneration package: R2 098 243 with effect from 1 April 2022.

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 6 Summary of payments and estimates by economic classification - Programme 1: Administration

| Economic classification R'000 | Outcome | | | Main appro- piation 2023/24 | Adjusted appro- piation 2023/24 | Revised estimate 2023/24 | Medium-term estimate | | | |
|---------------------------------------|---------------|---------------|---------------|--------------------------------------|--|--------------------------------|---|-------------|---------------|---------------|
| | Audited | Audited | Audited | | | | % Change from Revised estimate | | | |
| | 2020/21 | 2021/22 | 2022/23 | | | | 2024/25 | 2023/24 | 2025/26 | 2026/27 |
| Current payments | 48 460 | 50 428 | 50 488 | 63 364 | 53 774 | 53 508 | 56 143 | 4.92 | 57 206 | 59 679 |
| Compensation of employees | 37 250 | 37 002 | 38 501 | 43 530 | 38 693 | 38 450 | 41 255 | 7.30 | 43 032 | 45 297 |
| Goods and services | 11 210 | 13 426 | 11 987 | 19 834 | 15 081 | 15 058 | 14 888 | (1.13) | 14 174 | 14 382 |
| Transfers and subsidies | 1 418 | 848 | 1 215 | 1 509 | 1 766 | 1 766 | 2 420 | 37.03 | 2 508 | 2 508 |
| Departmental agencies and accounts | 7 | 8 | 8 | 9 | 8 | 8 | 8 | | 8 | 8 |
| Households | 1 411 | 840 | 1 207 | 1 500 | 1 758 | 1 758 | 2 412 | 37.20 | 2 500 | 2 500 |
| Payments for capital assets | 1 648 | 4 181 | 8 985 | 2 196 | 1 984 | 1 984 | 1 890 | (4.74) | 1 890 | 4 215 |
| Machinery and equipment | 1 648 | 4 181 | 8 985 | 2 196 | 1 984 | 1 984 | 1 890 | (4.74) | 1 890 | 4 215 |
| Payments for financial assets | 68 | 51 | 288 | | 110 | 133 | | (100.00) | | |
| Total economic classification | 51 594 | 55 508 | 60 976 | 67 069 | 57 634 | 57 391 | 60 453 | 5.34 | 61 604 | 66 402 |

Expenditure trends and analysis

The Programme's budget increased by R3.062 million from the 2023/24 revised estimate of R57.391 million to R60.453 million in 2024/25 which equates to a growth of 5.34 per cent. The growth mainly relates to the provision for the filling of vacant posts, the carry through of the 2023 wage agreement and the cost-of-living adjustment of employees over the 2024 MTEF.

1.2 Programme 2 - Sustainable Resource Management

1.2.1 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 affected 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 informs 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, 2 and MFMA Coordination) | 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 PT. |

1.2.2 Outcomes, outputs, output indicators, annual and quarterly targets

Sub-Programme 2.2: Fiscal Policy

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | Estimated performance | Medium-Term Targets | | | | | | | |
|---------|---|---|---|----------------------------|----------------------|----------------------|-----------------------|---------------------|------------------|----|----|----|----|---------|---------|
| | | | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2025/26 | 2026/27 |
| 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 | 4 | 4 |
| 2.2.1.2 | | Revenue Reports | Number of Provincial Revenue Management Reports | 4(i) | 4 | 4 | 4 | 4 | Quarterly | 1 | 1 | 1 | 1 | 4 | 4 |
| 2.2.1.3 | | Local Government Cash Management Reports | Number of Local Government Cash Management Reports | 4(ii) | 4 | 4 | 4 | 4 | Quarterly | 1 | 1 | 1 | 1 | 4 | 4 |
| 2.2.1.4 | | Provincial Government Cash Management Reports | Number of Provincial Government Cash Management Reports | 4(iii) | 4 | 4 | 4 | 4 | Quarterly | 1 | 1 | 1 | 1 | 4 | 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 | 1 | 4 | 4 |
| 2.2.1.6 | | Assessment report on the retention of own revenue as submitted by departments | Revenue retention requests by departments assessed | New Output Indicator | New Output Indicator | New Output Indicator | 1 | 1 | Annual | | | 1 | | 1 | 1 |

The indicators below were previously one (1) indicator in the 2020/21 financial year. The indicator was the "Number of Revenue and Cash Management Reports for integrated Planning, Budgeting and Implementation", which had a target of 12 outputs which were achieved and audited as such. In the 2021/22 financial year the indicators were split into three (3) indicators with 4 outputs each. The audited achievement of 12 outputs in the 2020/21 financial year has been disaggregated into 4 outputs for each indicator as in accordance with the amount of targets each indicator contributed to this achievement.

- (i) Number of Provincial Revenue Management Reports for Integrated Planning, Budgeting, and Implementation
- (ii) Number of Local Government Cash Management Reports for Integrated Planning, Budgeting, and Implementation
- (iii) Number of Provincial Government Cash Management Reports for Integrated Planning, Budgeting, and Implementation

Sub-Programme 2.3.1: Budget Management: Provincial Government Budget Office

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | Estimated performance | Medium-Term Targets | | | | | | | |
|---------|--|---|---|----------------------------|---------|---------|-----------------------|---------------------|------------------|----|----|----|----|---------|---------|
| | | | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2025/26 | 2026/27 |
| 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 | 41 | 28 | 28 | 28 | 28 | Quarterly | | | 14 | 14 | 28 | 28 |
| 2.3.1.2 | | Provincial Budget and Economic Publications | Number of Provincial Budget and Economic Publications | 3 | 3 | 3 | 3 | 3 | Quarterly | | 1 | 1 | 1 | 3 | 3 |

Sub-Programme 2.3.2: Budget Management: Local Government Budget Office

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | Estimated performance | Medium-Term Targets | | | | | | | |
|---------|--|---|--|----------------------------|--------------|---------------|-----------------------|---------------------|------------------|----------|----|------|---------------|---------|---------------|
| | | | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2025/26 | 2026/27 |
| 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 | 29 | 30 | 30 | 28 | Annually | 30 | | | | 30 | 30 |
| 2.3.2.2 | | Municipal Performance Reports received, assessed | Percentage of municipal performance Reports received, assessed | *100% | **100% | ***100% | 100% | 100% | Annually | | | 100% | | 100% | 100% |
| 2.3.2.3 | | Socio-economic intelligence publications | Development of the Municipal Economic Review and Outlook and Socio-Economic Profiles (SEP-LGs) | | October 2020 | December 2021 | November 2022 | November 2023 | November 2024 | Annually | | | November 2024 | | November 2025 |

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

- * Method of calculation 2020/21
 Numerator: Number of quarterly performance reports assessed (118)
 Denominator: Number of quarterly performance reports received (118)
- * Method of calculation 2021/22
 Numerator: Number of Quarterly Performance Reports assessed (117)
 Denominator: Number of Quarterly Performance Reports received (117)
- *** Method of calculation 2022/23
 Numerator: Number of quarterly performance reports assessed (120)
 Denominator: Number of quarterly performance reports received (120)

Sub-Programme 2.4.1: Public Finance: Provincial Government Finance

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | Estimated performance | Medium-Term Targets | | | | | | | |
|---------|--|---|---|----------------------------|---------|---------|-----------------------|---------------------|------------------|----|----|----|----|---------|---------|
| | | | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2025/26 | 2026/27 |
| 2.4.1.1 | Integrated planning, budgeting, and implementation for sustainable management of provincial and municipal fiscal resources | Provincial budget assessment reports | Number of provincial budget assessment reports | 28 | 28 | 28 | 28 | 28 | Quarterly | | | 14 | 14 | 28 | 28 |
| 2.4.1.2 | | Expenditure reviews | Number of expenditure reviews | 2 | 1 | 4 | 3 | 2 | Annually | | | | 2 | 2 | 2 |
| 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 | Quarterly | | 2 | 1 | 1 | 4 | 4 |
| 2.4.1.4 | | Provincial budget publications | Number of provincial budget publications | 4 | 3 | 3 | 2 | 2 | Quarterly | | | 1 | 1 | 2 | 2 |

Sub-Programme 2.4.2: Public Finance: Local Government Finance (Group 1, 2 and MFMA Coordination)

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | Estimated performance | Medium-Term Targets | | | | | | | |
|---------|--|--|---|----------------------------|----------------------------|---------|-----------------------|---------------------|------------------|------|------|------|------|---------|---------|
| | | | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2025/26 | 2026/27 |
| 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 reports, submitted as per S71 of the MFMA, on the implementation of the municipal budget received, assessed | *Revised Output Indicator | **Revised Output Indicator | ***100% | 100% | 100% | Quarterly | 100% | 100% | 100% | 100% | 100% | 100% |
| 2.4.2.2 | | Number of monthly consolidated IYM assessment reports | 12 | 12 | 12 | 12 | 12 | Quarterly | 3 | 3 | 3 | 3 | 12 | 124 | |
| 2.4.2.3 | | Number of quarterly publications on the state of municipal budgets | 4 | 4 | 4 | 4 | 4 | Quarterly | 1 | 1 | 1 | 1 | 4 | 4 | |

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | Estimated performance | Medium-Term Targets | | | | | | | | |
|---------|--|---|--|----------------------------|---------|---------|-----------------------|---------------------|------------------|----------|----|----|----|---------|---------|-----|
| | | | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2025/26 | 2026/27 | |
| 2.4.2.4 | Integrated planning, budgeting, and implementation for sustainable management of provincial and municipal fiscal resources | Assessment of municipal budgets and mid-year reports for sustainability and credibility | Number of reports on budget sustainability and credibility inputted to municipal budget assessment reports | 30 | 59 | 60 | 60 | 58 | Quarterly | 29 | | | 29 | 58 | 58 | |
| 2.4.2.5 | | Reporting on MFMA implementation to NT | Number of reports on MFMA implementation submitted to NT | 4 | 4 | 5 | 4 | 2 | Annually | | | | 2 | 2 | 2 | |
| 2.4.2.6 | | Forums to strengthen inter-governmental cooperation and information sharing | Number of CFO Forums | New Output Indicator | 4 | 4 | 4 | 4 | 4 | Annually | | | | 4 | 4 | 4 |
| 2.4.2.7 | | Supporting the development of Budget Funding Plans for municipalities adopting unfunded budgets | Percentage of municipalities with unfunded budgets supported to develop Budget Funding Plans | Revised Output Indicator | | | | 80% | 80% | Annually | | | | 80% | 80% | 80% |

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 (* 2020/21 – 369 **2021/22 - 358)

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

*** Method of calculation 2022/23
 Numerator: Number of IYM submissions assessed (359)
 Denominator: Number of IYM submissions received from municipalities (359)

Sub-Programme 2.4.3: Public Finance: Infrastructure

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | Estimated performance | Medium-Term Targets | | | | | | | |
|---------|--|--|--|----------------------------|----------------------|----------------------|-----------------------|---------------------|------------------|----|----|----|----|---------|---------|
| | | | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2025/26 | 2026/27 |
| 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 assets management plans assessed | 32 | 32 | 32 | 32 | 32 | 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 | 3 | 4 | 4 | 4 | 4 | Quarterly | | 2 | 1 | 1 | 4 | 4 |
| 2.4.3.3 | | Provincial Budget publications | Number of provincial budget publications | 2 | 2 | 2 | 2 | 2 | Quarterly | | | 1 | 1 | 2 | 2 |
| 2.4.3.4 | | Infrastructure Reporting Model (IRM) Monthly Progress Reports | Number of IRM Monthly Progress Reports assessed | New Output Indicator | New Output Indicator | New Output Indicator | New Output Indicator | 84 | Quarterly | 21 | 21 | 21 | 21 | 84 | 84 |
| 2.4.3.5 | | Infrastructure Project Site Visits | Number of Infrastructure Project Site Visits conducted | New Output Indicator | New Output Indicator | New Output Indicator | New Output Indicator | 1 | Annually | | 1 | | | 1 | 1 |

Sub-Programme 2.4.4: Public Finance: Business Information and Data Management

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | Estimated performance | Medium-Term Targets | | | | | | | |
|---------|--|------------------------------|--|----------------------------|---------|---------|-----------------------|---------------------|------------------|----|----|----|----|---------|---------|
| | | | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2025/26 | 2026/27 |
| 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 | 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 | Quarterly | 1 | | 1 | 1 | 3 | 3 |

1.2.4 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 provincial 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 ensuring 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 aims to integrate planning while coordinating policy, legislation, and budgets. The ultimate objective is to improve dignity and wellbeing and reduce poverty and inequality.

As part of this, PT 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, PT 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 the 2024/25 - 2026/27 MTEF will be to drive integrated planning and budgeting through the province's Joint District and Metro Approach (JDMA).

The provincial government team will continue to focus on its role as an enabler and reliable partner through 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 to this objective include 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 support financial sustainability. Strengthening partnerships with key stakeholders is embedded in the strategic and operational approach of Programme 2 - Sustainable Resource Management, which includes, among others, 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 and 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 plays a pivotal role in conducting economic policy and budget-related research. These efforts are instrumental in crafting provincial budget policy i.e., the principles, strategies and WCG priorities that guide the allocation and management of financial resources in the Province.

The PERO serves as the key source of economic and socio-economic intelligence, which forms the bedrock for informed planning and budgeting within the WCG. The Western Cape Medium-Term Budget Policy Statement (WC MTBPS), tabled together with the Adjusted Estimates of Provincial Revenue and Expenditure, sets the stage by providing essential economic, fiscal and policy context against which the provincial budget is meticulously formulated. Furthermore, the WC MTBPS serves as the conduit for conveying the budget policy framework and priorities that lend support to the implementation of WCG budget priorities, programmes, and projects. The Overview of Provincial Revenue and Expenditure encapsulates the Fiscal Strategy and Budget Policy Priorities of the Province.

The Directorate remains dedicated to assessing programme and project effectiveness. This includes evaluating the allocation of resources in terms of efficiency, responsiveness, and alignment with the prevailing policy and delivery context. PT will continue to host a series of Innovation Seminars with the goal of fostering novel perspectives on current policy themes. These seminars will serve as a forum for pinpointing opportunities to improve service delivery and refine resource allocation strategies.

The Directorate is committed to fostering energy resilience and tackling climate change, key elements of the "Growth for Jobs" strategy. This commitment leverages a robust earmarking system to actively monitor performance and influence budget decisions related to the energy resilience program. This evidence-based approach informs the Premier's Energy Council and Cabinet.

Furthermore, the implementation of the National Treasury's Climate Change Budget Tagging system is anticipated. This system holds value in enhancing transparency for climate-related expenditures and unlocking access to international climate finance. Its adoption will optimise resource allocation and maximise the impact of investments.

Recognising the profound economic, social, and developmental implications of climate change as a global, national, and provincial crisis, the PT acknowledges its multifaceted nature beyond environmental concerns. This recognition translates into a steadfast commitment to collaborate closely with the WCG's Climate Change Response Strategy and other stakeholders. Collaborative efforts will lead to the development and implementation of a comprehensive climate action plan. This plan will guide the journey towards a low-carbon economy, ensuring a more sustainable and resilient future for the Western Cape.

The Local Government Budget Office (LGBO) 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 MERO and release of Socio-Economic Profiles (SEPs). The unit assesses the annual budgets of municipalities and provides 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 SIME. In addition, the unit monitors the implementation of municipal budgets through the Service Delivery and Budget Implementation Plans (SDBIP) of municipalities.

For 2024/25, 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 engaging with key role players including private sector role-players as part of the MERO dissemination strategy. 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 discipline 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 through headcount management. 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.

Reporting Reforms

The WCG's capacity to select, plan, appraise, and monitor infrastructure delivery will continue to be strengthened over the 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 lifecycle of immovable assets.

The intention is also to build the required infrastructure capacity of PT as per the DPSA Circular No. 45 of 2020 dated 8 December 2020 to enable PT to fulfil its infrastructure mandate, among others, to establish a credible infrastructure investment pipeline and to explore alternative funding/ financing options.

Provincial Government Finance has started enhancing the IYM report to add a more visual representation of the financial information. This will deepen the work currently being undertaken with the Department of the Premier to integrate the in-year expenditure performance reports with the predetermined objectives performance and policy priority data on a quarterly basis.

Business Information and Data Management (BIDM) renders a client interface, data collating, data and information management and records management service to PT and the three spheres of government. The unit will continue to focus on the management of the centralised repository, thus providing a means for PT 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 PT and across municipalities in the Western Cape. This directly supports PT's 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. Within PT, MFMA implementation work across different unit's areas of specialisation is being coordinated through Municipal Intelligence Teams. These teams draw together information focused on the needs and potential of each municipality, allowing for a more integrated response to individual municipalities.

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 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. PT supports the development and monitors the implementation of financial recovery plans for municipalities under intervention.

The Municipal Debt Relief programme provides an opportunity for municipalities with arrears owed to Eskom to have these written off over a three-year period, if they comply with detailed conditions set out in MFMA Circular 124. This provides an opportunity for the four municipalities in the province with arrear debts to relieve a significant part of their debt burden and accelerate their financial recovery. Local Government Public Finance has supported these municipalities to qualify for the programme and is now responsible for monitoring their compliance to the extensive conditions attached to the debt relief on a monthly basis.

The unit also coordinates intergovernmental forums, including the quarterly CFO Forum, through which intergovernmental relations are strengthened and policy and implementation challenges are raised and discussed. The CFO Forum includes sub-structures focused on facilitating the energy transition and on the future shape of fiscal policy for local government.

Local Government Public Finance will continue to engage municipalities as a reliable partner to enable financial sustainability as a platform for growth and job creation.

1.2.5 Key Risks - Updated key risks and mitigation from the SP

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

Outcome risk: Compromised service delivery and responsiveness to socio-economic 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. Continuous litigation by the gambling industry. Technological and structural changes to the gambling industry. | Regular communication with the WCGRB. Review of the gambling legislation. Credible research and review of gambling policy. |
| 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. |

| Outputs | Key Risk | Risk Mitigations |
|--|---|---|
| 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 and availability of data included into criteria for discussion. |
| 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. |
| IYM assessment on the sustainable implementation of the municipal budget | Incomplete, inaccurate or late information submitted. | Provide reminders to and build relationships with municipalities, including through IGR structures. Use data strings extracted directly from financial system to reduce inaccuracies. Work with municipalities to address errors in mSCOA reporting. |
| Assessment of municipal budgets and mid-year reports for sustainability and credibility | Late submission and non-conformance to regulations and circulars. | Provide circulars and 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. |
| Supporting the development of Budget Funding Plans for municipalities adopting unfunded budgets | Non-cooperative stakeholders. | Work to build trust with municipalities so that they see the 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. |
| Immovable asset management plans assessed | Timeous submission of the asset management plans by departments and entities. | Issuing of a PT Infrastructure Calendar, which will inform departments/entities on when they must submit their asset management plans. |

| Outputs | Key Risk | Risk Mitigations |
|--|--|---|
| 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. |
| 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. |

1.2.6 Reconciling performance targets with the Budget and MTEF Expenditure estimates: Programme 2

Table 7 Summary of payments and estimates - Programme 2: Sustainable Resource Management

| Sub-programme R'000 | Outcome | | | Main appro- priation 2023/24 | Adjusted appro- priation 2023/24 | Revised estimate 2023/24 | Medium-term estimate | | | | |
|---|--------------------|--------------------|--------------------|---------------------------------------|---|--------------------------------|---|--------------|----------------|----------------|---------|
| | Audited 2020/21 | Audited 2021/22 | Audited 2022/23 | | | | % Change from Revised estimate | | 2024/25 | 2025/26 | 2026/27 |
| | | | | | | | 2023/24 | 2023/24 | | | |
| 1. Programme Support | 7 165 | 5 986 | 7 268 | 7 141 | 6 609 | 6 639 | 8 941 | 34.67 | 9 378 | 10 011 | |
| Programme Support | 7 165 | 5 986 | 7 268 | 7 141 | 6 609 | 6 639 | 8 941 | 34.67 | 9 378 | 10 011 | |
| 2. Fiscal Policy | 41 265 | 38 439 | 43 111 | 41 595 | 41 163 | 41 205 | 44 672 | 8.41 | 46 755 | 45 093 | |
| Fiscal Policy | 13 521 | 12 183 | 18 035 | 14 733 | 19 985 | 20 027 | 20 086 | 0.29 | 21 070 | 18 252 | |
| Western Cape Gambling and Racing Board | 27 744 | 26 256 | 25 076 | 26 862 | 21 178 | 21 178 | 24 586 | 16.09 | 25 685 | 26 841 | |
| 3. Budget Management | 17 635 | 21 719 | 19 134 | 20 248 | 18 488 | 18 463 | 20 610 | 11.63 | 21 751 | 21 900 | |
| Provincial Government Budget Office | 7 377 | 9 582 | 8 560 | 9 152 | 8 407 | 8 407 | 9 962 | 18.50 | 10 544 | 10 097 | |
| Local Government Budget Office | 10 258 | 12 137 | 10 574 | 11 096 | 10 081 | 10 056 | 10 648 | 5.89 | 11 207 | 11 803 | |
| 4. Public Finance | 49 782 | 45 891 | 57 918 | 70 172 | 59 999 | 60 195 | 77 526 | 28.79 | 84 284 | 88 613 | |
| Provincial Government Finance | 11 350 | 10 563 | 11 701 | 12 131 | 12 809 | 12 851 | 13 832 | 7.63 | 14 070 | 14 805 | |
| Local Government Finance Group 1 | 7 656 | 6 442 | 10 443 | 12 100 | 10 733 | 10 759 | 14 751 | 37.10 | 9 103 | 9 610 | |
| Local Government Finance Group 2 | 10 859 | 9 270 | 14 365 | 15 011 | 14 693 | 14 693 | 13 004 | (11.50) | 12 887 | 13 554 | |
| Infrastructure | 7 545 | 7 046 | 6 671 | 9 950 | 6 272 | 6 345 | 11 668 | 83.89 | 12 245 | 12 884 | |
| Business Information and Data Management | 11 310 | 11 492 | 11 614 | 12 019 | 12 204 | 12 204 | 12 783 | 4.74 | 13 396 | 14 133 | |
| MFMA Coordination | 1 062 | 1 078 | 3 124 | 8 961 | 3 288 | 3 343 | 11 488 | 243.64 | 22 583 | 23 627 | |
| Total payments and estimates | 115 847 | 112 035 | 127 431 | 139 156 | 126 259 | 126 502 | 151 749 | 19.96 | 162 168 | 165 617 | |

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.

Table 8 Summary of payments and estimates by economic classification - Programme 2: Sustainable Resource Management

| Economic classification R'000 | Outcome | | | Main appro- priation 2023/24 | Adjusted appro- priation 2023/24 | Revised estimate 2023/24 | Medium-term estimate | | | |
|---------------------------------------|---------|---------|---------|---------------------------------------|---|--------------------------------|---|---------|---------|---------|
| | Audited | Audited | Audited | | | | % Change from Revised estimate | | | |
| | 2020/21 | 2021/22 | 2022/23 | | | | 2024/25 | 2023/24 | 2025/26 | 2026/27 |
| Current payments | 80 524 | 80 976 | 90 723 | 97 584 | 93 388 | 93 631 | 108 458 | 15.84 | 114 360 | 115 748 |
| Compensation of employees | 71 913 | 72 999 | 77 512 | 81 412 | 78 037 | 78 280 | 90 511 | 15.62 | 94 536 | 99 274 |
| Goods and services | 8 611 | 7 977 | 13 211 | 16 172 | 15 351 | 15 351 | 17 947 | 16.91 | 19 824 | 16 474 |
| Transfers and subsidies to | 35 323 | 31 059 | 36 708 | 41 572 | 32 871 | 32 871 | 43 291 | 31.70 | 47 808 | 49 869 |
| Provinces and municipalities | 4 500 | 4 298 | 10 780 | 14 710 | 11 377 | 11 377 | 18 410 | 61.82 | 22 123 | 23 028 |
| Departmental agencies and accounts | 27 744 | 26 256 | 25 076 | 26 862 | 21 178 | 21 178 | 24 586 | 16.09 | 25 685 | 26 841 |
| Households | 3 079 | 505 | 852 | | 316 | 316 | 295 | (6.65) | | |
| Total economic classification | 115 847 | 112 035 | 127 431 | 139 156 | 126 259 | 126 502 | 151 749 | 19.96 | 162 168 | 165 617 |

Expenditure trend analysis

The Programme's budget increased by R25.247 million from the 2023/24 revised estimate of R126.502 million to R151.749 million in 2024/25 which equates to growth of 19.96 per cent. The growth mainly relates to the filling of critical vacant post, the carry through of the 2023 wage agreement and the cost-of-living adjustment of employees over the 2024 MTEF. Also, the unallocated portion of the provincial priority funding for the Western Cape Financial Management Capability Grant is allocated under Programme 2: Sustainable Resource Management until the Integrated Municipal Engagement processes are finalised, thereafter it will be shifted, during the 2024 Adjusted Estimates, to the other programme(s).

1.3 Programme 3 - Asset Management

1.3.1 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 conduct 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. |

1.3.2 Outcomes, outputs, output indicators, annual and quarterly targets

Sub-Programme 3.2: Supply Chain Management

| No. | Outcome | Outputs | Output indicators | Audited/Actual Performance | | | Estimated performance | Medium-term Targets | | | | | | | |
|---------|--|--|---|----------------------------|--------------------------|--------------------------|-----------------------|---------------------|------------------|----|----|----|----|---------|---------|
| | | | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2025/26 | 2026/27 |
| 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 and Asset Management maturity | Number of municipal districts assisted with SCM and Asset Management Governance | Revised Output Indicator | Revised Output Indicator | Revised Output Indicator | 5 | 8 | Quarterly | 3 | 3 | 1 | 1 | 5 | 5 |
| 3.2.1.2 | | Municipal districts assisted with SCM System Insight reports by providing procurement information to municipalities | Number of Municipal Districts Insight Reports | Revised Output Indicator | Revised Output Indicator | Revised Output Indicator | 5 | 5 | Quarterly | 1 | 2 | 1 | 1 | 5 | 5 |

| No. | Outcome | Outputs | Output indicators | Audited/Actual Performance | | | Estimated performance | Medium-term Targets | | | | | | | |
|---------|--|--|---|----------------------------|--------------------------|--------------------------|-----------------------|---------------------|------------------|----|----|----|----|---------|---------|
| | | | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2025/26 | 2026/27 |
| 3.2.1.3 | Effective management and oversight of financial systems, supply chain and moveable asset management governance within the provincial and municipal spheres | Annually defined support programmes for departments, municipal districts and suppliers to provide support and build capacity | Number of Support programmes implemented | New Output Indicator | New Output Indicator | New Output Indicator | 3 | 3 | Annually | | | | 3 | 3 | 3 |
| 3.2.1.4 | | Assessment of operational client support function | Number of reports reflecting client support performance | New Output Indicator | 3 | 3 | 4 | 4 | Quarterly | 1 | 1 | 1 | 1 | 4 | 4 |
| 3.2.1.5 | | Procurement Disclosure Reports reflecting provincial procurement performance | Number of Procurement Disclosure Reports | New Output Indicator | 4 | 5 | 4 | 4 | Quarterly | 1 | 1 | 1 | 1 | 4 | 4 |
| 3.2.1.6 | | Focused strategic sourcing initiatives for value for money purchasing in the province | Number of reports on strategic sourcing interventions | Revised Output Indicator | Revised Output Indicator | Revised Output Indicator | 4 | 4 | Quarterly | 1 | 1 | 1 | 1 | 4 | 4 |
| 3.2.1.7 | | Provincial SCM System insight reports providing procurement performance information to departments | Number of SCM System insight reports produced | Revised Output Indicator | Revised Output Indicator | Revised Output Indicator | 53 | 53 | Quarterly | 14 | 13 | 13 | 13 | 53 | 53 |
| | | | | | | | | | | | | | | | |

Sub-Programme 3.3: Supporting and Interlinked Financial Systems

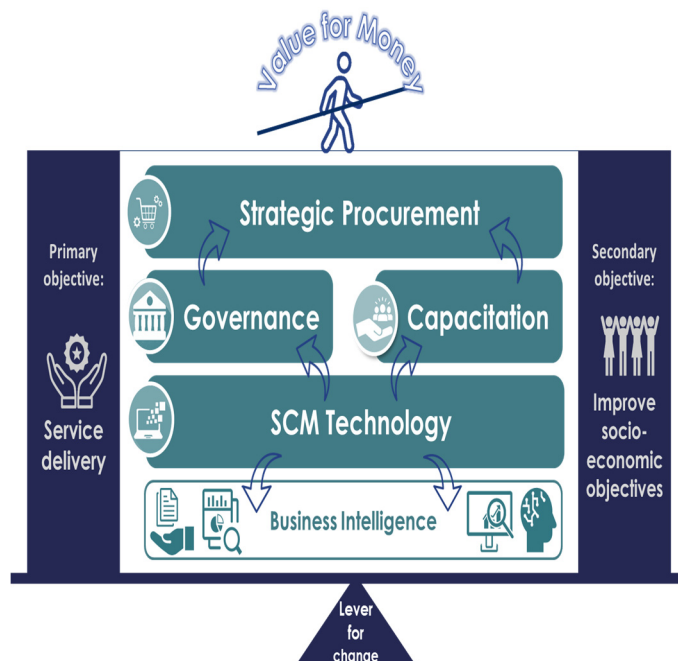
| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | Estimated performance | Medium-term Targets | | | | | | | |
|---------|--|--|---|----------------------------|---------|---------|-----------------------|---------------------|------------------|-----------|----|----|----|---------|---------|
| | | | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2025/26 | 2026/27 |
| 3.3.1.1 | Effective management and oversight of financial systems, supply chain and moveable asset management governance | Provincial financial systems supported and maintained | Number of votes assisted with system support | 13 | 13 | 13 | 13 | 13 | Quarterly | 13 | 13 | 13 | 13 | 13 | 13 |
| 3.3.1.2 | | Capacitated and trained system users | Number of votes assisted with end-user training | 13 | 13 | 13 | 13 | 13 | Quarterly | 13 | 13 | 13 | 13 | 13 | 13 |
| 3.3.1.3 | | Evergreen Legacy Systems implemented | Number of system modules implemented | New Output Indicator | 5 | 5 | 5 | 5 | Annually | | | | 5 | 5 | 5 |
| 3.3.1.4 | | Consolidated reporting provided from financial systems | Number of votes assisted with financial reporting | | 13 | 13 | 13 | 13 | 13 | Quarterly | 13 | 13 | 13 | 13 | 13 |

1.3.3 Explanation of planned performance over the medium term period

Provincial and Local Government Supply Chain Management

Programme 3 operates with a twofold mission: steering policy direction and overseeing the intricate web of provincial financial systems, supply chain operations, and asset management. Our commitment to cultivating a well-governed province and aiding vulnerable municipalities takes centre stage in the Strategic Objectives outlined for the APP.

A cornerstone of our strategy is the four-pillared supply chain management reform approach: governance, SCM technology, strategic procurement, and capacitation and development. These pillars lay the groundwork for individual directorates, steering us toward economic growth.



The SCM reform strategy has been instrumental in bolstering financial capability maturity and compliance. We recognise data as a prerequisite in achieving these objectives, highlighting the necessity for reliable and accessible data for WCG management and staff.

Resource optimisation is a key theme for Programme 3 in the current fiscal year. PT will be streamlining financial asset management, historically handled by individual directorates, to align with PT's strategic objectives.

This optimisation drive extends to the area of ICT projects. Recognising their substantial impact on our budget, we're scrutinising and rationalising these projects, seeking substantial cost savings over the MTEF period.

Looking ahead, the anticipation of public procurement legislative reform looms. This reform, encapsulated in the Public Procurement Bill, 2023, alongside the Public Financial Management Act and the Municipal Financial Management Act, necessitates a heightened support and guidance role played by PT for provincial departments, Western Cape municipalities, and WC provincial and municipal entities. As PT navigate these reforms, our compass remains set on realising our dual mandate - providing policy direction and ensuring effective financial and supply chain management.

PT shoulders the responsibility for policy direction on SCM and financial systems management within the province. These areas, highlighted by National Treasury as pivotal for public sector financial management reform, have encountered unanticipated challenges, compelling the province to adapt and innovate. While the implementation of the Integrated Financial Management System (IFMS) faced setbacks, the focus shifted to incremental upgrades of legacy systems.

In response to the evolving landscape, Cabinet Minute 544 of 2022 prompted a technical review, aiming to develop a procurement system that not only provides value for money but also encompasses socio-economic redress. A provincial team, comprising senior SCM officials and CFOs, employed a Problem Driven Iterative Adaptation (PDIA) approach to identify hindrances to service delivery due to procurement practices and implement remedial actions.

Under the leadership of PT, the Executive's request and the PDIA approach amalgamated into the establishment of four workgroups spanning departments and municipalities. These groups aim to devise a value-driven procurement system. In discussions, it was affirmed that the SCM strategy articulated by PT over the past decade should persist with a fresh perspective and presentation.

This repositioning is delineated as follows:

Outcome: The primary objective of public procurement is to efficiently deliver services to citizens while advancing socio-economic objectives.

Strategic Procurement: Implementing a commodity-based procurement approach is pivotal to achieving a value-based perspective. Institutions must recognise the significance of procurement in fulfilling mandates and plan as holistic entities, avoiding silos. A profound understanding of markets and their offerings is key to developing a procurement strategy aligned with both primary and secondary objectives.

Governance and Capacity building: While maintaining a robust governance framework, the aim is to reduce over-regulation and control by reviewing provincial treasury instructions, accounting officer systems, and overly restrictive delegations. Collaboration with lawmakers seeks to streamline the procurement system, making it more exclusive and less burdensome.

Additionally, transparency will be increased by sharing more information about procurement plans, product specifications, and spending with the private sector to facilitate their response to the province's needs.

Repositioning of the SCM Strategy: This involves transitioning from a compliance-driven to a value-for-money procurement system, necessitating the reskilling of SCM staff within institutions and engagement with suppliers to foster a performance-based environment.

SCM Technology and business intelligence: Achieving strategic procurement and a commodity-based approach demands investment in technology and business intelligence for evidence-based decision-making.

Several ICT projects are already in progress:

- Enhancing the e-Procurement Solution (ePS) to expedite procurement between R10 000 and R1 million, with potential expansion to higher-value procurement.
- Strengthening the Procurement Planning Toolkit to aid procurement planning and project monitoring across 13 departments and integration with the ePS.
- Introducing Customer Relationship Management to enhance communication with the supplier community and address inquiries swiftly.

- Developing the PT Data Warehouse to enable data-driven decision-making, modernise access to financial management data, and improve data analysis, particularly in procurement disclosure and expenditure management.
- Organising Digital Smart Procurement workshops in collaboration with the World Bank to expose SCM practitioners to international developments in procurement.
- Launching the Dark Data Project to digitize asset management data in vulnerable municipalities in partnership with the Department of Local Government.

These initiatives, initiated prior to severe budget cuts, aim to create a more sustainable procurement environment in the short and medium term. For the 2023/24 financial year, immediate procurement interventions include:

- Reviewing Departmental Procurement Plans and considering reductions in deliverables for contracts not committed to by September 30, 2023.
- Negotiating current contracts to potentially achieve better pricing or early payment discounts.
- Restructuring hourly rate-based contracts by attaching them to deliverables to generate cost savings.
- Establishing transversal contracts for generic items procured through the electronic procurement system.
- Assessing stock levels across institutions and identifying redundant stock for redistribution.
- Reducing safety stock levels.
- Reevaluating the policy stance on preferential procurement to minimize premiums paid, limiting its application to job creation and areas where community empowerment impact assessments have been conducted.

Strategic Supply Chain Management - SCM Strategy



Supporting and Interlinked Financial Systems for WCG departments

The persistent delays in implementing the Integrated Financial Management System (IFMS) pose a significant obstacle to government's ambitious plan to modernise outdated financial systems supporting the supply chain management, human resource management, and financial management disciplines. These legacy systems are grappling with antiquated technologies, compounded by a lack of seamless integration, resulting in redundant functions across platforms.

The unwavering commitment of the Supporting and Interlinked Financial Systems unit to innovation is evident through extensive support and training provided to provincial system users (LOGIS, BAS, PERSAL). The unit strategically focuses on reinforcing controls, facilitating meticulous data cleanup, and elevating information credibility for robust financial systems reporting and analysis.

The WCG vigilantly monitors IFMS progress with a clear intention to participate, ensuring enhanced agility and the incorporation of cutting-edge breakthroughs.

The meticulously crafted Evergreen Legacy Systems (ELS) strategy adopts a phased approach to upgrade legacy systems, prudently aligning with budgetary considerations. Application Portfolio Management plays a pivotal role in maintaining a streamlined software application portfolio, preventing duplication with IFMS functionalities.

The ELS strategy, characterised as a forward-thinking initiative, ensures the continuous rejuvenation of existing systems. Incremental improvements introduce modern technologies, addressing challenges related to compatibility and security, with the ultimate goal of creating an Integrated Financial Management Platform.

The PT Data Warehouse assumes a central role, consolidating data for improved reporting capabilities. The WCG places emphasis on data literacy, engagement, and empowerment, thereby fostering evidence-based decisions and driving economic growth.

The PT Data Warehouse, integral to Governance Transformation and Integrated Service Delivery, adopts a resolutely data-driven approach. This involves consolidating data from legacy systems into a state-of-the-art repository, ultimately transitioning Financial Systems data into a cloud-based environment. This strategic move aligns with PT's e-Vision and ICT plan, fostering comprehensive digital transformation across the province for heightened operational efficiency.

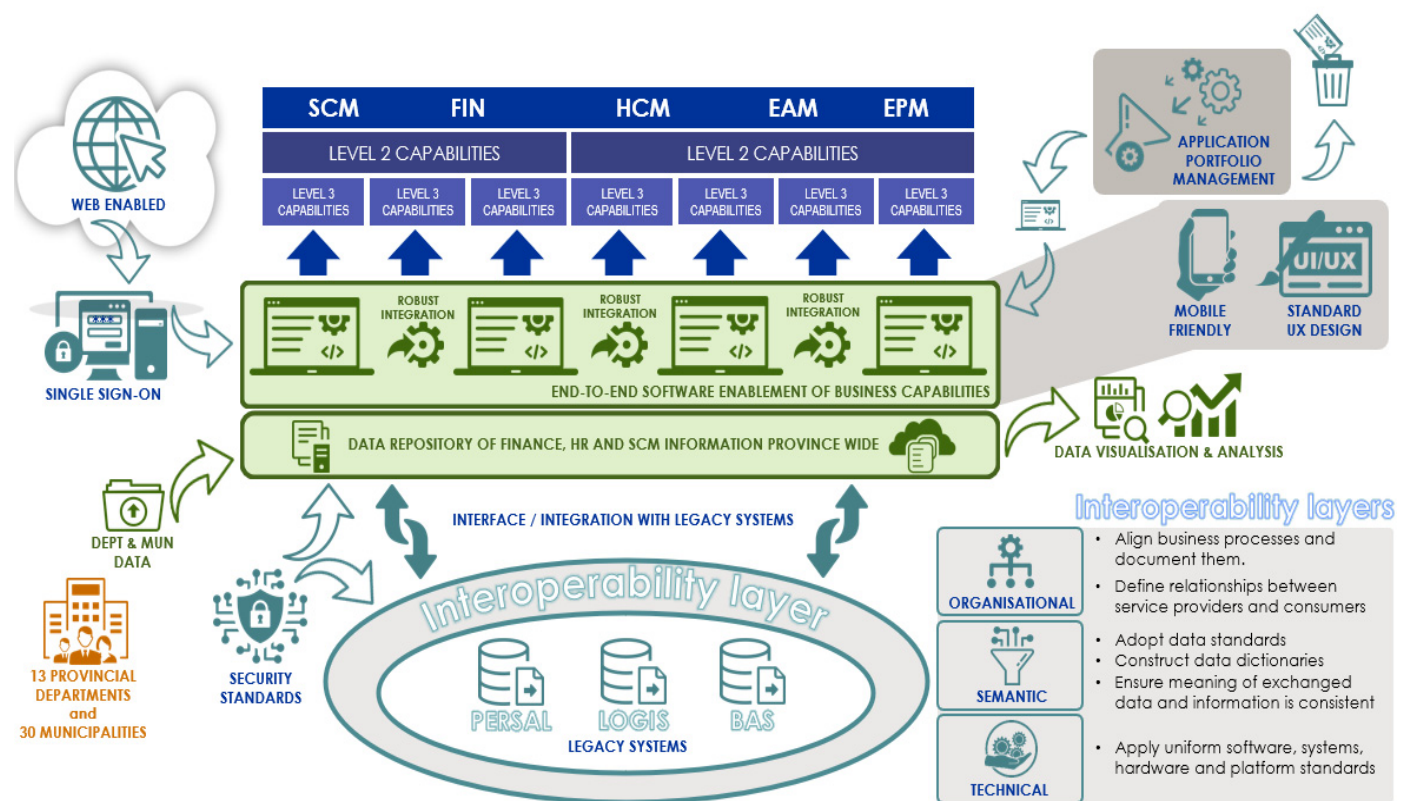
The overarching objective is to modernise access to datasets, fostering substantial improvements in efficiency and effectiveness through cutting-edge technologies. The procurement of Power BI Pro Licenses is a pivotal step, empowering PT officials to analyse data and visualise critical information for informed decision-making. The Business Intelligence (BI) initiative advocates widespread Power BI adoption to augment existing business processes.

Resource allocation to the PT Data Warehouse underscores a commitment to harnessing the power of data for innovation, efficiency, and governance excellence. It reflects a dedication to a future where data-driven insights empower informed decision-making, propelling the organisation toward strategic goals with unwavering precision.

The criticality of training for system users is highlighted, ensuring efficiency and accuracy in tasks. PT maintains a uniform system architecture, emphasising access control and policy guidance. PT's role in digital transformation is prominently displayed in its e-Vision for data management, featuring a Data Warehouse for integrated reporting and streamlined decision-making. In the face of challenges in service delivery, PT adeptly leverages technology to reduce administrative burden and increase strategic productivity. Active engagement in the 4th Industrial Revolution reflects a keen awareness of the need for collaboration, secure digital platforms, and data-driven decision-making.

In summary, the WCG exhibits strategic prowess in addressing challenges, meticulously modernising systems, and embracing technological advancements with a detailed approach. This ensures heightened efficiency and the delivery of effective services to its residents, all while adhering to the intricacies of the outlined project.

The PT IT Roadmap for financial systems is highlighted in the picture below:

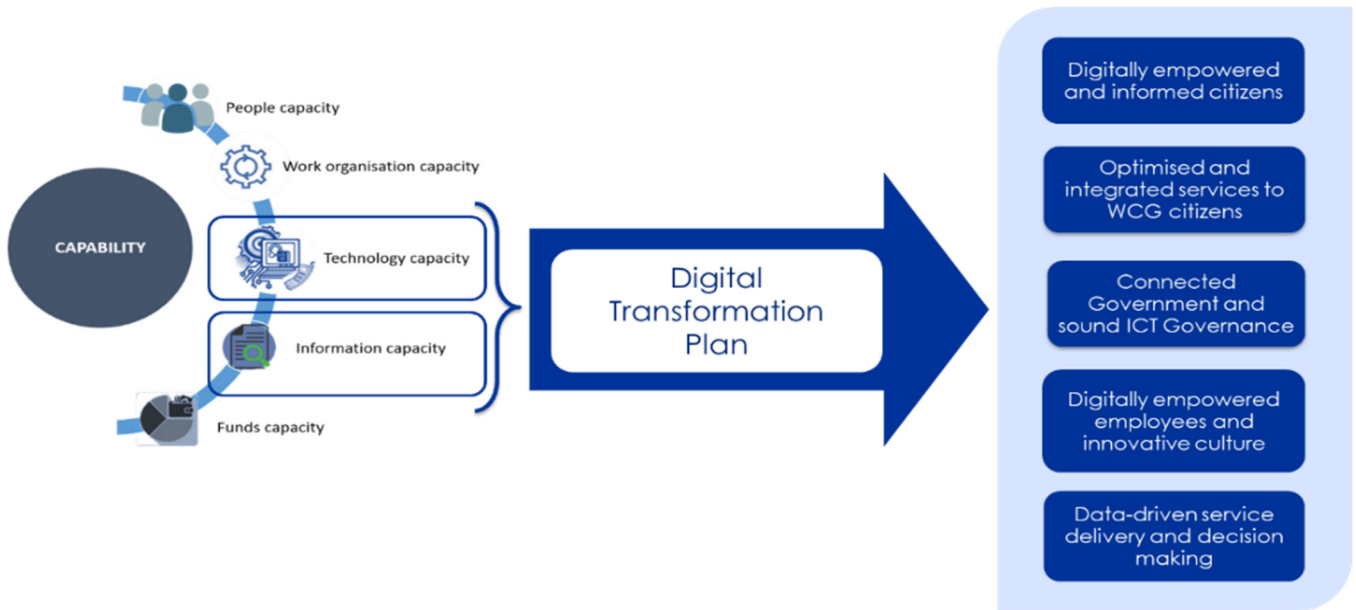


Through strategic investment in data and analytical capabilities within departments and coupled with fostering a culture that consistently values data and insights, we aim to achieve the following outcome:

- Enhance staff data literacy and empowerment;
- Facilitate evidence-based, responsive, and timely decisions-making;
- Improve the design of policies and advice, as well as program, and service delivery; and
- Enable substantial economic and financial growth.

Consequently, PT intends to consolidate data from PERSAL, LOGIS, and BAS into a unified, centralised PT Data Warehouse. This initiative will empower WCG departments with easy access to financial and corporate data, fostering informed decision-making processes. This thinking is aligned to the WCG's digital transformation plan

An illustration of the WCG digital transformation plan is depicted below:



1.3.4 Key Risks - Updated key risks and mitigation from the SP

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 by NT instructions, circulars and guidelines that are inconsistent.

| Outputs | Key Risk | Risk Mitigations |
|--|---|--|
| <p>Municipal districts assisted with standardised SCM and asset management business practices to continuously improve SCM maturity</p> <p>Municipal system insight reports</p> | <p>Commitment of municipalities to implement best business practices.</p> <p>Obtaining credible data from municipalities.</p> <p>Obtaining credible data from municipalities.</p> | <p>Using District Operating Models to maximise delivery efficiencies.</p> <p>Utilising all municipal fora to strengthen cooperation and commitment.</p> <p>Using District Operating Models to capacitate municipal officials on requirements.</p> <p>Utilising all available data sources to maximise delivery efficiencies.</p> <p>Tapping into the mSCOA data strings to obtain additional and credible data.</p> |
| <p>Annually defined support programmes for departments, municipal districts and suppliers to provide support and build capacity</p> | <p>The ability of the unit to respond effectively given its capacity constraints and the high demand to support departments and municipalities.</p> | <p>Using District Operating Models to maximise delivery efficiencies.</p> <p>Using technology tools to augment resource capacity.</p> <p>Tapping into internship programmes and departmental capacity to support the limited capacity in the directorate and sub-directorate.</p> <p>Partnering with the Department of Economic Development and Tourism, Legal Services from the Department of the Premier, departments and municipalities as well as other stakeholders in the SCM space.</p> |

| Outputs | Key Risk | Risk Mitigations |
|--|--|---|
| | | <p>Implementation of a Customer Relationship Management (CRM) System to automate query handling.</p> <p>Additional supplier and technology support through the Procurement Client Centre.</p> <p>Utilisation of training videos and webinars.</p> <p>Development of FAQs.</p> |
| <p>Assessment of operational client support function</p> | <p>Non-financial information is not integrated and requires manual data and information gathering and analysis.</p> | <p>Building of data accumulation models in Power-BI for easy analytics.</p> <p>Matching and placing financial and non-financial data with a DataMart and shared data space or datastore for easy access and analytics by the team.</p> |
| <p>Publication of Procurement Disclosure Reports</p> | <p>Credibility of financial information and the need for big data processing and analysis.</p> | <p>Use of power BI tools and data store for ease of access and transversal verification by departments.</p> <p>Partnerships with Cel within the Department of the Premier other PT units to improve data credibility on the legacy systems.</p> |
| <p>Focused strategic sourcing initiatives for value-for-money purchasing in the province</p> | <p>Lack of an adequate structure for strategic sourcing and transversal contracting. No funding available to establish resource capability.</p> <p>The ability to implement strategies that developed.</p> <p>Cooperation of the departments and buy-in.</p> | <p>Implementation of an automated procurement planning toolkit as well as business intelligence tools for data analytics capability.</p> <p>Partnerships with departments to expand PT capacity in the absence of adequate structure.</p> <p>Focus on developing the technology on EPS, WCSEB and procurement planning toolkit that enables strategic sourcing capability for departments.</p> <p>OD process under way to review unit structure and capacity.</p> |
| <p>Provincial SCM system insight reports providing procurement performance information to departments</p> | <p>Dependencies on financial information extracted from legacy systems managed by another unit in PT.</p> <p>Lack of integrated information as well as credibility of information in the legacy systems.</p> <p>Lack of an adequate structure for data analytics capabilities.</p> | <p>Integrated approach within the programme to secure support on financial information and integration on ICT projects.</p> <p>Establishment of a data warehouse and business intelligence competencies and capabilities within the unit.</p> <p>OD process under way to review unit structure and capacity.</p> |
| <p>Provincial financial systems supported and maintained</p> | <p>The lack of WCG affordability.</p> <p>Lack of buy-in of key stakeholders.</p> <p>Delay by National Treasury in the IFMS rollout to lead sites identified.</p> | <p>Implement sound, effective governance procedures to manage system and data access, as well as comprehensive helpdesk and financial system training. Rationalize systems implementation through the effective implementation of the Application Portfolio Management process. Regular engagement with key stakeholders to provide effective support and maintenance of financial systems.</p> |
| <p>Capacitated and trained system users</p> | <p>Insufficient capacity to train the 6 600 financial systems users and mitigating the gap in knowledge on the financial systems functionalities.</p> | <p>Capacitate the SIFS Directorate with the necessary knowledge, facilities, and posts to support system training, and leverage technology to expand the directorate's reach and empower all system users.</p> |

| Outputs | Key Risk | Risk Mitigations |
|---|---|---|
| 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 of funding to implement evergreen legacy system. | Invest in the evergreen legacy system innovation to modernise the aged financial systems. |
| Consolidated reporting provided from financial systems | The aging of legacy systems and their lack of integration lead to redundant functionalities. The scarcity of skills needed for the legacy systems technologies hampers the integration of financial system | Encourage the adoption of Business Intelligence (BI) tools such as Power BI to streamline business processes traditionally dependent on Excel. This includes the implementation of dynamic dashboards, precise data mapping, data governance, and automation protocols. Collaborate with ICT strategic partners for the effective delivery of these BI tools |

** Significant strides have been made to mitigate SCM risks, how capacity remains one of the most material risks to delivery outcomes. Whilst risks have been sufficiently mitigated to meet performance targets as per mandates, the risks to quality of performance remains a challenge.

Table 9 Summary of payments and estimates – Programme 3: Asset Management

| Sub-programme R'000 | Outcome | | | | | | Medium-term estimate | | | |
|--|--------------------|--------------------|--------------------|--------------------------------------|--|--------------------------------|---|---------------|---------------|---------------|
| | Audited 2020/21 | Audited 2021/22 | Audited 2022/23 | Main appro- piation 2023/24 | Adjusted appro- piation 2023/24 | Revised estimate 2023/24 | % Change from Revised estimate | | | |
| | | | | | | | 2024/25 | 2023/24 | 2025/26 | 2026/27 |
| 1. Programme Support | 4 315 | 4 672 | 4 580 | 4 592 | 5 269 | 5 283 | 5 222 | (1.15) | 5 525 | 5 846 |
| 2. Supply Chain Management | 29 516 | 35 421 | 40 171 | 38 547 | 37 596 | 37 647 | 28 232 | (25.01) | 28 399 | 29 915 |
| Supply Chain Management: Provincial Government | 21 752 | 24 757 | 27 830 | 25 079 | 26 193 | 26 227 | 18 251 | (30.41) | 19 061 | 20 040 |
| Supply Chain Management: Local Government | 7 764 | 10 664 | 12 341 | 13 468 | 11 403 | 11 420 | 9 981 | (12.60) | 9 338 | 9 875 |
| 3. Supporting and Interlinked Financial Systems | 25 687 | 31 233 | 32 810 | 46 437 | 38 038 | 37 982 | 46 312 | 21.93 | 39 605 | 41 124 |
| Total payments and estimates | 59 518 | 71 326 | 77 561 | 89 576 | 80 903 | 80 912 | 79 766 | (1.42) | 73 529 | 76 885 |

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 3.3: Supporting and Interlinked Financial Systems is an earmarked allocation of R3 million in 2023/24, R3.500 million in 2024/25 and R2.500 million for the development and implementation of an integrated customer relationship management solution, that includes the automated processes that modernise reporting and auditing of systematic procedures.

Table 10 Summary of payments and estimates by economic classification – Programme 3: Asset Management

| Economic classification R'000 | Outcome | | | Main appro- piation 2023/24 | Adjusted appro- piation 2023/24 | Revised estimate 2023/24 | Medium-term estimate | | | |
|--------------------------------------|---------|---------|---------|--------------------------------------|--|--------------------------------|---|----------|---------|---------|
| | Audited | Audited | Audited | | | | % Change from Revised estimate | | | |
| | 2020/21 | 2021/22 | 2022/23 | | | | 2024/25 | 2023/24 | 2025/26 | 2026/27 |
| Current payments | 57 261 | 69 943 | 75 991 | 89 026 | 79 560 | 79 562 | 79 766 | 0.26 | 73 529 | 76 885 |
| Compensation of employees | 39 293 | 41 910 | 45 309 | 48 227 | 44 888 | 44 890 | 48 926 | 8.99 | 51 657 | 54 615 |
| Goods and services | 17 968 | 28 033 | 30 682 | 40 799 | 34 672 | 34 672 | 30 840 | (11.05) | 21 872 | 22 270 |
| Transfers and subsidies to | 2 257 | 1 383 | 1 570 | 550 | 1 343 | 1 350 | | (100.00) | | |
| Provinces and municipalities | | | 500 | 550 | 550 | 550 | | (100.00) | | |
| Households | 2 257 | 1 383 | 1 070 | | 793 | 800 | | (100.00) | | |
| Total economic classification | 59 518 | 71 326 | 77 561 | 89 576 | 80 903 | 80 912 | 79 766 | (1.42) | 73 529 | 76 885 |

Expenditure trends and analysis

The Programme's budget decreased by R1.146 million from R80.912 million in 2023/24 (revised estimate) to R79.766 million in 2024/25 which equates to a reduction of 1.42 per cent. The reduction mainly relates to the Customer Relationship Management Tool project that took place in the 2023/24 financial year.

1.4 Programme 4 - Financial Governance

1.4.1 Programme Description

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

Financial Governance is organised to conduct 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. |

1.4.2 Outcomes, outputs, output indicators, annual and quarterly target

Sub-Programme 4.2: Accounting Services - Local Government Accounting

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | Estimated performance | Medium-term Targets | | | | | | | |
|---------|--|---|--|----------------------------|---------|---------|-----------------------|---------------------|------------------|----|----|----|----|---------|---------|
| | | | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2025/26 | 2026/27 |
| 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 | 29 | 30 | 30 | 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 inform the application of accounting standards for municipalities | 6 | 8 | 10 | 9 | 9 | Quarterly | 2 | 3 | 2 | 2 | 9 | 9 |

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | Estimated performance | Medium-term Targets | | | | | | | | |
|---------|--|---|--|----------------------------|---------|---------|-----------------------|---------------------|------------------|----|----|----|----|---------|---------|------|
| | | | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2025/26 | 2026/27 | |
| 4.2.1.3 | Governance transformation in departments, entities and municipalities improved | 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 | *0% | **100% | ***100% | 100% | 100% | Annually | | | | | 100% | 100% | 100% |

Output indicator 4.2.1.3: Percentage of submitted data strings reconciled to audited AFS

* Method of Calculation 2020/21:

Numerator: Number of reconciled returns closed off on the NT LG Database (0)

Denominator: Number of returns submitted by municipalities to the NT LG Database (0)

** Method of Calculation 2021/22:

Numerator: Number of reconciled returns closed off on the NT LG Database ((25)

Denominator: Number of returns submitted by municipalities to the NT LG Database (25)

*** Method of Calculation 2022/23:

Numerator: Number of reconciled returns closed off on the NT LG Database ((26)

Denominator: Number of returns submitted by municipalities to the NT LG Database (26)

Sub-Programme 4.2: Accounting Services – Provincial Government Accounting

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | Estimated performance | Medium-term Targets | | | | | | | | |
|---------|--|--|---|----------------------------|---------|---------|-----------------------|---------------------|------------------|----|----|----|----|---------|---------|----|
| | | | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2025/26 | 2026/27 | |
| 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 | 2 | 2 | 1 | 1 | 1 | Annually | | | | 1 | | 1 | 1 |
| 4.2.2.2 | | Departments supported on internal control initiatives | Number of internal control interventions rolled out in departments | 5 | 8 | 5 | 4 | 2 | Bi-annually | | 1 | | 1 | | 2 | 2 |
| 4.2.2.3 | | Votes supported in the application of accounting frameworks | Number of votes assessed against the applicable accounting frameworks | 14 | 14 | 14 | 14 | 14 | Quarterly | 14 | 14 | 14 | 14 | 14 | 14 | 14 |

| No. | Outcome | Outputs | Output indicators | Audited/Actual performance | | | Estimated performance | Medium-term Targets | | | | | | | |
|---------|--|---|--|---|----------------------|---|---|---|------------------|----|----|---|----|---|---|
| | | | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2025/26 | 2026/27 |
| 4.2.2.4 | Governance transformation in departments, entities and municipalities improved | Entities supported in the application of accounting frameworks | Number of entities assessed against the applicable accounting frameworks | New Output Indicator | New Output Indicator | New Output Indicator | New Output Indicator | 11 | Quarterly | 11 | | 11 | | 11 | 11 |
| 4.2.2.5 | | 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 | | 1 month after receipt of audit report on the ACFS | 1 month after receipt of audit report on the ACFS | 1 month after receipt of audit report on the ACFS | Annually | | | 1 Month after receipt of audit report on the ACFS | | 1 month after receipt of audit report on the ACFS | 1 month after receipt of audit report on the ACFS |
| 4.2.2.6 | | Support initiatives to strengthen the understanding and application of accounting standards | Number of interventions to inform the application of accounting standards for departments and entities | New Output Indicator | New Output Indicator | New Output Indicator | New Output Indicator | 6 | Quarterly | 2 | 1 | 1 | 2 | 6 | 6 |
| 4.2.2.7 | | Oversight and monitoring of departmental financial governance to examine the Financial Management Capability of departments | Number of CGRO self-assessment scorecard reports | New Output Indicator | New Output Indicator | New Output Indicator | New Output Indicator | 13 | Annually | | | | 13 | 13 | 13 |

Sub-Programme 4.3: Corporate Governance

| No. | Outcome | Outputs | Output indicators | Audited/Actual Performance | | | Estimated performance | Medium-term Targets | | | | | | | | |
|---------|--|--|--|----------------------------|----------------------|---------|-----------------------|---------------------|------------------|----|----|----|----|---------|---------|------|
| | | | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Reporting period | Q1 | Q2 | Q3 | Q4 | 2025/26 | 2026/27 | |
| 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 | 30 | 30 | 30 | 30 | 30 | Annually | | | | 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 | 10 | 10 | Quarterly | 2 | 3 | 3 | 2 | 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 | 12 | 12 | 12 | 12 | 12 | Quarterly | 2 | 4 | 4 | 2 | 12 | 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 | 4 | 1 | 1 | 1 | 1 | Annually | | 1 | | | 1 | 1 | |
| 4.3.1.5 | | | Number of support initiatives to municipalities on financial legal frameworks and policies | 4 | 3 | 3 | 3 | 3 | Quarterly | | 2 | | 1 | 3 | 3 | |
| 4.3.1.6 | | Accredited SAICA training programme | Percentage of Compliance with the SAICA requirements to remain an accredited training office | New Output Indicator | New Output Indicator | *100% | 100% | 100% | Annually | | | | | 100% | 100% | 100% |

Output indicator 4.3.1.6: Percentage of Compliance with the SAICA requirements to remain an accredited training office

* Method of calculation 2022/23

Numerator: Number of Assessment needs analysis (ANA) submissions assessed (15)

Denominator: Number of ANA's submissions received (15)

1.4.3 Explanation of planned performance over the medium term period

The WCG's focus on Innovation, Governance and Culture reiterates its commitment to continuously enhance its governance practices to enable the effective delivery of services to the citizens and to navigate risks and challenges in an uncertain economic and fiscal environment.

The integrated governance approach has driven the collective goal to ensure that transformation enables the effective delivery of services and growth within the Province i.e. deliberate process aimed at improving and reforming the way government institutions operate, manage resources, make decisions, and serve the public. The goal is to enhance transparency, efficiency, effectiveness, accountability, and responsiveness to better meet the needs and expectations of citizens.

It is critical to continue on the path of good governance as it lays the foundation of the principles that enables a resilient, effective, and responsive public sector in the midst of the uncertainty.

The key outcome relevant to the programme: Financial Governance and Accounting is to embed good governance through continued focus, evaluation and improvement of processes within departments, entities and municipalities for service delivery.

The Programme is responsible for coordinating and driving the good financial governance agenda in provincial and local 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 execute their mandate.

Optimising assurance and oversight is key to enable governance transformation to provide a platform for growth in the Province and to deliver citizen-centric services. Combined assurance is seen as effectively coordinating assurance providers efforts commensurate with organisational risks, as the model incorporates and optimises all assurance services and functions so that, taken as a whole, these enable an effective control environment and support the integrity of information used for decision-making. The programme is focused on supporting municipalities in the effective implementation of combined assurance.

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

The below summarises the key governance priorities:

- Governance transformation that is achieved with the collective focus on continuous improvement in financial governance practices and the provision of capacitation initiatives to departments and municipalities;
- 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; and
- PT's support initiatives, enable governance responsiveness and agility in the respective departments, municipalities and public entities.

Financial accounting strategy

An objective 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.

It is critical to ensure sound financial statements are prepared, to achieve and promote transparency, accountability, effective decision-making, credible information, and efficient resource management.

Its measurement is continually evaluated to achieve, maintain, and sustain the highest level of financial reporting.

The framework for financial reporting is continuously improved 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 WCG. Furthermore, the desired outcome is to ensure the user is enabled to make the appropriate decisions by understanding the narrative behind the reporting instruments.

Sound financial governance and reporting are the cornerstones for developing a capable state, which is required to enable service delivery and transformation. The collective 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.

Financial Governance and Accounting continues to play an important role in the province's response to improved governance through partnership with relevant stakeholders e.g. National Treasury, we continue to drive public finance management, with much emphasis placed on transparency in reporting.

The impact of the current challenges on the fiscus embeds the need to continue to improve financial governance as a lever for improved performance. It must both support the innovation and culture change required and must enable the achievement of priorities in respect of building a capable state across all spheres of government, in order to direct its benefits toward improving the lives of communities and citizens.

Leveraging technology to improve business processes

Unabated fiscal demands compel us to evaluate the resources at our disposal and how to best maximise the value of what PT owns. In the era of information, the 4th Industrial Revolution, PT has access to an explosion of data, which, if we are intelligent in our problem solving, PT can use it to its benefit. If PT does not use data sensibly to create knowledge and ultimately attain wisdom, the institutions it serves will be plagued by blind spots.

We continue the journey to identify technology that will significantly improve the production of the annual financial statements. In the absence of an integrated financial management system, PT has to identify alternatives that allow the production of financial statements that is not as labour intensive as it currently is. PT has identified technology used by National Treasury in the production of annual consolidated financial statements, and PT is in the process of speaking to potential pilot sites to evaluate the usefulness and reliability of the system.

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. Whilst TARC has yet to be fully institutionalised, the accounting team continues to upskill themselves so that they can be responsive to the needs of the clients they serve.

PT will continue to invest in relationships, both internally and externally with a variety of stakeholders, and seek partnerships that can assist us in realising our vision.

Current linkages and initiatives

PT has embarked on initiatives that are important to realising the strategy, which includes, the use of data insights for effective decision-making.

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

With the completion of the public entity review in 2023, implementation will now follow in 2024/25.

PT is in talks with National Treasury to provide a vehicle for partnerships that is not as onerous in requirements as the existing framework for public private partnerships.

Proposals for future initiatives

Constant effort is expended in making information easy to understand and automating the production of financial statements, which will improve how information is presented through the use of dashboards allowing data to become intelligence. As the current accounting framework is evolving to full accrual accounting, this requires a constant evaluation of cost vs benefit analysis, together with understanding the incremental reporting reforms.

PT will continue to drive the implementation of the mSCOA reform, which requires internal and external capacitation and calibrating our alignment with the National Treasury project plan for the mSCOA reform.

PT is also in the process of unpacking what the lived experience means, and what would be the metrics that could measure the citizen's experience of government services.

1.4.4 Key Risks - Updated key risks and mitigation from the SP

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 | <p>Material misstatements in submitted financial statements by municipalities resulting in negative audit outcomes.</p> <p>Municipalities do not complete the Western Cape Monitoring and Evaluation System (WCMEs) questionnaires. In addition, National Treasury has implemented a new system to be completed by municipalities; this system is designed to measure the financial management capability of municipalities.</p> | <p>Monthly review of IYM, which helps identify errors prior to finalisation of AFS.</p> <p>Escalation of non-compliance to Municipal Managers and PT Principals towards an adequate remedial actions.</p> <p>The system is in the first year of implementation and requires periodic checks to see the user uptake of the system.</p> |
| Support initiatives to strengthen the understanding and application of accounting standards for municipalities | <p>Inconsistent interpretation and application of the accounting frameworks.</p> <p>Nominated officials not identified in accordance with their skills gap.</p> | <p>Training interventions and presentations at forums to address accounting matters.</p> <p>Provision of technical assistance in consultation with NT.</p> <p>AFS consistency workshop to drive consistency in accounting reporting across all institutions.</p> <p>Review of draft AFS to NT GRAP disclosure checklist pre-submission to the AGSA for audit.</p> |
| Reconciliation of AFS and data strings on National Treasury LG Database to ensure credibility of audited financial data | <p>Municipalities do not submit their data strings to NT LG Database.</p> | <p>Constant communication with municipalities to submit data strings to NT LG Database.</p> <p>Constant training on various platforms to drive data string submission to the NT LG Database.</p> <p>An aligned project plan to National Treasury's mSCOA project plan to ensure key milestones are achieved.</p> |
| Interventions conducted to ensure oversight and monitoring of departmental financial governance | <p>The adequacy of the assessment criteria may not be comprehensive enough to assess the financial management maturity capability of departments.</p> <p>Inadequate capacity within the unit impacting on the ability to provide full support to departments.</p> | <p>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.</p> <p>Filling of vacant positions.</p> |
| Departments supported with internal control initiatives | <p>The complexity of the continuously evolving interpretation and implementation of the legislative prescripts.</p> <p>Inadequate capacity within the unit impacting on the ability to provide full support to departments.</p> | <p>Workshopping the changes with the internal control forum members. Provision of technical assistance in consultation with NT.</p> <p>Filling of vacant positions.</p> |
| Votes supported in the application of accounting frameworks, | <p>The complexity of the interpretation and implementation of the evolving accounting reforms in terms of the</p> | <p>Workshop accounting frameworks with financial accountants on GRAP and MCS changes.</p> <p>Provision of technical assistance in consultation with NT.</p> <p>Filling of vacant positions.</p> |

| Outputs | Key Risk | Risk Mitigations |
|---|---|---|
| <p>Entities supported in the application of accounting frameworks</p> <p>Publication and tabling of the ACFS</p> <p>Support initiatives to strengthen the understanding and application of accounting standards for departments and entities</p> <p>Oversight and monitoring of departmental financial governance to examine the Financial Management Capability of departments</p> <p>Oversight and monitoring of municipal financial governance provided to municipalities</p> | <p>The complexity of the interpretation and implementation of the evolving accounting reforms in terms of the Standards of GRAP.</p> <p>Delays in the finalisation of the audits/audit process for the respective departments and public entities, which could delay the completion and tabling of the ACFS.</p> <p>Inconsistent interpretation and application of the accounting frameworks.</p> <p>Departments not adequately responding to the questionnaires.</p> <p>Municipalities do not complete the Western Cape Monitoring and Evaluation System (WCMEs) questionnaires.</p> | <p>Workshop accounting frameworks with financial accountants on the Standards of and MCS changes.</p> <p>Provision of technical assistance in consultation with NT.</p> <p>Continuous engagements with the departments and public entities as well as the AGSA on the progress of the respective audits and potential delays in order to. Timeously communicate to the Speaker when there is a delay in the ACFS being tabled.</p> <p>Training interventions and presentations at forums to address accounting matters.</p> <p>Provision of technical assistance in consultation with NT.</p> <p>AFS consistency workshops to drive consistency in accounting reporting across departments and entities.</p> <p>Escalation of non-compliance to the Accounting Officer of the department and PT tracking the completion progress of departments.</p> <p>Escalation of non-compliance to Municipal Managers and PT Principals towards adequate remedial actions.</p> <p>Utilise other sources of data to complete the WCMEs questionnaires.</p> <p>Full implementation of the National Treasury system to evaluate financial management capability of municipalities, and over time, retiring the WCMEs.</p> |
| <p>Municipalities supported through initiatives on municipal financial capacity building and training</p> <p>Municipalities supported through initiatives on internal audit and risk management</p> | <p>Lack of funding to provide on training initiatives that address the skills gap and pipeline.</p> <p>Non-attendance of training and other capacity interventions.</p> <p>Non-submission of training and capacity requirements through the reporting framework.</p> <p>A lack of effective internal audit and risk management structures.</p> <p>Lack of capacitated officials within the internal audit and risk management cadre.</p> <p>Non-attendance of training and other capacity interventions.</p> | <p>A responsive integrated training and capacitation strategy that also leverages off partnerships.</p> <p>Awareness and communication to municipalities in terms of training programmes and expectation from attendees.</p> <p>Escalation of non-compliance to Municipal Managers and PT Principal towards an adequate remedial action.</p> <p>A responsive integrated training and capacitation strategy that leverages off partnerships.</p> <p>The effective use of the established forums as a platform to share knowledge, good practice and resolving challenges.</p> <p>Awareness and communication to municipalities in terms of training programme and expectation from attendees.</p> |

| Outputs | Key Risk | Risk Mitigations |
|---|---|---|
| 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. |

1.4.5 Reconciling performance targets with the Budget and MTEF Expenditure estimates: Programme 4

Table 11 Summary of payments and estimates – Programme 4: Financial Governance

| Sub-programme R'000 | Outcome | | | Main appro- piation 2023/24 | Adjusted appro- piation 2023/24 | Revised estimate 2023/24 | Medium-term estimate | | | |
|--|--------------------|--------------------|--------------------|--------------------------------------|--|--------------------------------|---|---------------|---------------|---------------|
| | Audited 2020/21 | Audited 2021/22 | Audited 2022/23 | | | | % Change from Revised estimate | | 2024/25 | 2025/26 |
| 1. Programme Support | 6 785 | 7 480 | 8 507 | 7 788 | 7 913 | 7 940 | 6 394 | (19.47) | 6 679 | 6 988 |
| Programme Support | 2 035 | 2 192 | 3 348 | 2 440 | 2 527 | 2 532 | 2 129 | (15.92) | 2 237 | 2 357 |
| CA Academy | 4 750 | 5 288 | 5 159 | 5 348 | 5 386 | 5 408 | 4 265 | (21.14) | 4 442 | 4 631 |
| 2. Accounting Services | 19 598 | 19 531 | 21 107 | 22 642 | 25 822 | 25 742 | 25 357 | (1.50) | 24 257 | 25 657 |
| Provincial Government Accounting and Compliance | 10 198 | 10 129 | 10 290 | 9 679 | 11 718 | 11 702 | 12 245 | 4.64 | 12 488 | 13 176 |
| Local Government Accounting | 9 400 | 9 402 | 10 817 | 12 963 | 14 104 | 14 040 | 13 112 | (6.61) | 11 769 | 12 481 |
| 3. Corporate Governance | 24 051 | 24 118 | 21 468 | 14 443 | 17 905 | 17 949 | 16 058 | (10.54) | 15 986 | 16 883 |
| Total payments and estimates | 50 434 | 51 129 | 51 082 | 44 873 | 51 640 | 51 631 | 47 809 | (7.40) | 46 922 | 49 528 |

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

| Economic classification R'000 | Outcome | | | Main appro- piation 2023/24 | Adjusted appro- piation 2023/24 | Revised estimate 2023/24 | Medium-term estimate | | | |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------------------------|--|--------------------------------|---|----------------|---------------|---------------|
| | Audited 2020/21 | Audited 2021/22 | Audited 2022/23 | | | | % Change from Revised estimate | | 2024/25 | 2025/26 |
| Current payments | 38 699 | 40 092 | 42 092 | 42 373 | 44 017 | 43 998 | 46 459 | 5.59 | 46 922 | 49 528 |
| Compensation of employees | 36 057 | 36 908 | 37 643 | 38 564 | 38 926 | 38 907 | 40 868 | 5.04 | 43 147 | 45 570 |
| Goods and services | 2 642 | 3 184 | 4 449 | 3 809 | 5 091 | 5 091 | 5 591 | 9.82 | 3 775 | 3 958 |
| Transfers and subsidies to | 11 735 | 11 037 | 8 990 | 2 500 | 7 623 | 7 633 | 1 350 | (82.31) | | |
| Provinces and municipalities | 11 288 | 10 490 | 8 218 | 2 500 | 6 500 | 6 500 | 1 350 | (79.23) | | |
| Households | 447 | 547 | 772 | | 1 123 | 1 133 | | (100.00) | | |
| Total economic classification | 50 434 | 51 129 | 51 082 | 44 873 | 51 640 | 51 631 | 47 809 | (7.40) | 46 922 | 49 528 |

Expenditure trends and analysis

The Programme's budget decreased by R3.822 million from R51.631 million in 2023/24 (revised estimate) to R47.809 million in 2024/25, this equates to a reduction of 7.4 per cent. The reduction mainly relates to a portion of the provincial priority funding allocation for the Western Cape Financial Management Capability Grant that remains unallocated at this stage under Programme 2: Sustainable Resource Management until the Integrated Municipal Engagement processes are finalised.

2. Public Entity - Western Cape Gambling and Racing Board

The Western Cape Gambling and Racing Board (WCGRB) is an entity that reports to the provincial Minister of Finance and Economic Opportunities (PT oversight).

The WCGRB 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 (WCGRB) | WCGR Act, 1996 (Act 4 of 1996) | <ul style="list-style-type: none"> Board meetings where resolutions are adopted and given effect to within specified time period. License holders' CSI commitments complied with. Public awareness of the board's role and functions. Legal opinions drafted to guide board and office on legal implications of decisions taken. Compliance to human resources regulatory reporting requirements. A skilled, motivated and committed workforce. Effective and efficient financial administration. New applications processed. | R86 311 million |
| Western Cape Gambling and Racing Board (WCGRB) | WCGR Act, 1996 (Act 4 of 1996) | <ul style="list-style-type: none"> Renewal applications received processed. Licensed establishments carrying out gambling and betting activities that are in accordance with legislation. Known illegal gambling operations are shut down. Identified regulatory compliance business process improvements. Continuous ICT systems management for the organisation. Continuous knowledge and skills enhancement. Continuous availability of ICT systems. Business process automation/digital strategy. | |

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;
- Quarterly engagements between PT and the WCGRB and its senior management as part of the Gambling Liaison Committee; and
- Quarterly engagements between the provincial Minister of Finance and Economic Opportunities and the members of the Western Cape Gambling and Racing Board.

3. Infrastructure projects

Adherence to good governance systems and the Infrastructure Delivery Management System (IDMS) implemented through the Framework for Infrastructure Delivery and Procurement Management (FIDPM) will be performed in the preparation of infrastructure budgets and to ensure effective infrastructure delivery. The Infrastructure Directorate oversees and assesses provincial government's asset management through the One-IDMS Portfolio Management output, namely, the Infrastructure Asset Management Plans.

The Infrastructure Directorate's oversight responsibilities will extend to monitoring infrastructure performance through the assessment of departmental Monthly Progress Reports on the Infrastructure Reporting Model, bi-annual site visits, and quarterly Cabinet submissions.

Information on infrastructure investment over the MTEF through the Adjusted and Main Overview of Provincial and Municipal Infrastructure Investment publications is undertaken, to ensure openness and transparency to the public.

4. Public private partnerships (PPPs)

PPPs as a contract between a government institution and a private party performing a function on behalf of the institution or acquiring the use of state property for its own purposes, is overseen by the Infrastructure Directorate. The oversight responsibility extends to closed PPP deals as well as PPP projects that are in the preparation phases of the PPP Cycle.

PART D

Technical Indicator Description



PART D: TECHNICAL INDICATOR DESCRIPTION

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 5: 2024/2025: Full implementation, planning for improvement and change management process | | | | | |
| Purpose | A M&E system will help the department to assess and manage performances so the right decisions and improvements can be made. | | | | | |
| Key Beneficiaries | PT Units | | | | | |
| Source of data | Rapid Evaluation Progress Report(s) to management | | | | | |
| Data limitations | Not Applicable | | | | | |
| Assumptions | There will be buy-in from top management for the implementation of the DES. | | | | | |
| Means of verification | Call for evaluations circular, reviewed Departmental Evaluation Plan (DEP) and/or progress reports. | | | | | |
| 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: | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple sections can also be made): | | | | | |
| | Access: | Reliability: | Responsiveness: | Integrity: | | |
| | Is this a demand-driven indicator? | Yes: | | No: X | | |
| | Is this a standardised indicator? | Yes: | | No: X | | |
| Spatial Location of Indicator | 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): Not Applicable | | | | | |
| Indicator responsibility | Director: Strategic and Operational Management Support | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable | | | | | |
| | Description of spatial impact: Not Applicable | | | | | |
| Disaggregation of beneficiaries – Human Rights Groups | Target for women: | | | Not Applicable | | |
| | Target for youth: | | | Not Applicable | | |
| | Target for people with disabilities: | | | Not Applicable | | |
| | Target for older persons: | | | Not Applicable | | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: | None of the above: X | |
| Implementation Data – (Key deliverables measured) | Evaluation circular, reviewed Departmental Evaluation Plan (DEP), progress reports. | | | | | |

| | | | | | | |
|--|---|---------------------------------|-----------------|-------------------------------------|-----------------------------|--|
| Indicator Number | 1.2.1.2 | | | | | |
| Indicator title | Number of strategy execution office engagements held | | | | | |
| Short definition | The SEO will facilitate the engagements with departmental stakeholders towards the execution of planned strategic priorities. | | | | | |
| Purpose | The SEO will serve as the critical link between the planned strategy and its execution by providing a planning, monitoring and reporting methodology. | | | | | |
| Key Beneficiaries | PT Units | | | | | |
| Source of data | Strategy Execution Office Progress Reports | | | | | |
| Data limitations | Not Applicable | | | | | |
| Assumptions | The Strategy Execution Office will receive buy-in from line managers. | | | | | |
| Means of verification | Minutes of engagements and attendance registers and progress reports. | | | | | |
| 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: | | |
| Type of Indicator: | Is this a service delivery indicator? | Yes: | | No: X | | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple sections can also be made): | | | | | |
| | Access: | Reliability: | Responsiveness: | Integrity: | | |
| | Is this a demand-driven indicator? | Yes: | | | No: X | |
| | Is this a standardised indicator? | Yes: | | | No: X | |
| Spatial Location of Indicator | 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): Not Applicable | | | | | |
| Indicator responsibility | Director: Strategic and Operational Management Support | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable | | | | | |
| | Description of spatial impact: Not Applicable | | | | | |
| Disaggregation of beneficiaries - Human Rights Groups | Target for women: | | | Not Applicable | | |
| | Target for youth: | | | Not Applicable | | |
| | Target for people with disabilities: | | | Not Applicable | | |
| | Target for older persons: | | | Not Applicable | | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: | None of the above: X | |
| Implementation Data – (Key deliverables measured) | Strategic Execution Office engagements held. | | | | | |

| | | | | | |
|--|--|---------------------------------|-----------------|-------------------------------------|-----------------------------|
| Indicator Number | 1.2.1.3 | | | | |
| Indicator title | Number of ICT Status Reports | | | | |
| Short definition | Quarterly reporting on ICT Governance | | | | |
| Purpose | Embed ICT Governance into the daily operations of the department | | | | |
| Key Beneficiaries | Provincial Treasury and Client Departments | | | | |
| Source of data | Progress Reports stored on MyContent | | | | |
| Data limitations | Timeous receipt of input from Programmes | | | | |
| Assumptions | Units are clear with what their business requirements are: That the SEO is equipped with the necessary resources and business tools required to perform the tasks required to complete the projects. | | | | |
| Means of verification | Progress reports/ICT status reports | | | | |
| 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: | |
| Type of Indicator: | Is this a service delivery indicator? | Yes: | | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple sections can also be made): | | | | |
| | Access: | Reliability: | Responsiveness: | Integrity: | |
| | Is this a demand-driven indicator? | Yes: | | No: X | |
| | Is this a standardised indicator? | Yes: | | No: X | |
| Spatial Location of Indicator | 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): Not Applicable | | | | |
| Indicator responsibility | Director: Strategic and Operational Management Support | | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable | | | | |
| | Description of spatial impact: Not Applicable | | | | |
| Disaggregation of beneficiaries - Human Rights Groups | Target for women: | | | Not Applicable | |
| | Target for youth: | | | Not Applicable | |
| | Target for people with disabilities: | | | Not Applicable | |
| | Target for older persons: | | | Not Applicable | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: | None of the above: X |
| Implementation Data – (Key deliverables measured) | Progress and ICT reports | | | | |

| | | | | |
|--|--|---------------------------------|--------------------------------------|---|
| Indicator Number | 1.2.1.4 | | | |
| Indicator title | Number of communication campaigns implemented | | | |
| Short definition | Communication plan implemented to effectively communicate the work of the department and engage with stakeholders. | | | |
| Purpose | To ensure and enhance effective communication, raise awareness and information sharing on key matters relevant to both internal and external stakeholders. | | | |
| Key Beneficiaries | PT Units | | | |
| Source of data | Communication Plan, Brand Assessment Reports, proof of payment | | | |
| Data limitations | Changing communication priorities | | | |
| 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 | | | |
| 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: Not Applicable | |
| Type of Indicator: | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple sections can also be made): | | | |
| | Access: | Reliability: | Responsiveness: | Integrity: |
| | Is this a demand-driven indicator? | Yes: | No: X | |
| | Is this a standardised indicator? | Yes: | No: X | |
| Spatial Location of Indicator | 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): Not Applicable | | | |
| Indicator responsibility | Director: Strategic and Operational Management Support | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable | | | |
| | Description of spatial impact: Not Applicable | | | |
| Disaggregation of beneficiaries - Human Rights Groups | Target for women: | | | Not Applicable |
| | Target for youth: | | | Not Applicable |
| | Target for people with disabilities: | | | Not Applicable |
| | Target for older persons: | | | Not Applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: None of the above: X |
| Implementation Data – (Key deliverables measured) | Submission of communication plan and communication implementation report | | | |

| | | | | | |
|--|--|---------------------------------|-----------------|-------------------------------------|----------------------------|
| Indicator Number | 1.2.1.5 | | | | |
| Indicator title | Number of progress reports on the implementation of the talent management strategy | | | | |
| Short definition | The consolidation of all capacity-building initiatives aimed to address skills shortage within the department: (1) empowering officials with new skills and adapt to skills 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 | | | | |
| 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. | | | | |
| Key Beneficiaries | Provincial Treasury department. Youth, Western Cape Government departments and municipalities | | | | |
| Source of data | Talent Management Strategy Dashboard | | | | |
| Data limitations | None | | | | |
| Means of verification | Talent Management Strategy Progress Reports; Talent Management Dashboard | | | | |
| Assumptions | Full cooperation from all stakeholders in the implementation of the Talent Management Strategy. | | | | |
| Method of calculation | Simple Count | | | | |
| Calculation type | Cumulative: | Year-end: X | | Year-to-date: | |
| | Non-cumulative: | | | | |
| Reporting cycle | Quarterly: | Bi-annually: X | | Annually: | |
| Desired performance | Higher than target: | On target: X | | Lower than target: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple sections can also be made): | | | | |
| | Access: | Reliability: | Responsiveness: | Integrity: | |
| | Is this a demand-driven indicator? | Yes: | | No: X | |
| | Is this a standardised indicator? | Yes: | | No: X | |
| Spatial Location of Indicator | 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): Not Applicable | | | | |
| Indicator responsibility | Director: Strategic and Operational Management Support | | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable | | | | |
| | Description of spatial impact: Not Applicable | | | | |
| Disaggregation of beneficiaries – Human Rights groups | Target for women: | | | Not Applicable | |
| | Target for youth: | | | Not Applicable | |
| | Target for people with disabilities: | | | Not Applicable | |
| | Target for older persons: | | | Not Applicable | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: | None of the above X |
| Implementation Data – (Key deliverables measured) | Talent Management Strategy Progress Reports | | | | |

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 | | | |
| 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 PT with an overview of financial activity for reporting to Cabinet. | | | |
| Key Beneficiaries | Executive Authority, Accounting Officer, programme, sub-programme, and element managers | | | |
| Source of data | BAS, PERSAL, LOGIS, Vulindlela, MTEC Database, EPRE, management inputs | | | |
| Data limitations | Accuracy of projections | | | |
| Assumptions | <ul style="list-style-type: none"> Cooperation from components Synergy within directorate | | | |
| Means of verification | Signed IYM model for the vote and per programme | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple sections can also be made): | | | |
| | Access: | Reliability: | Responsiveness: | Integrity: |
| | Is this a demand-driven indicator? | Yes: | No X | |
| | Is this a standardised indicator? | Yes: | No: X | |
| Spatial Location of Indicator | 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): | | | |
| Indicator responsibility | CFO | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable | | | |
| | Description of spatial impact: Not Applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: None of the above: X |
| Implementation Data – (Key deliverables measured) | Signed IYM Model and In-Year monitoring (IYM) Reports | | | |

| | | | | |
|--|---|----------------------------|------------------------------------|---|
| 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. | | | |
| 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 | | | |
| Key Beneficiaries | Accounting Officer, programme, sub-programme, and element managers | | | |
| Source of data | BAS, PERSAL, LOGIS, irregular expenditure database, fruitless and wasteful expenditure database | | | |
| Data limitations | <ul style="list-style-type: none"> Accuracy of the information provided System downtime | | | |
| 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 | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple sections can also be made): | | | |
| | Access: | Reliability: | Responsiveness: | Integrity: |
| | Is this a demand-driven indicator? | Yes: | No: X | |
| | Is this a standardised indicator? | Yes: | No: X | |
| Spatial Location of Indicator | Number of locations | Single location: X | 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) | | | |
| Indicator responsibility | CFO | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable | | | |
| | Description of spatial impact: Not Applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | Not applicable | | |
| | Target for youth: | Not applicable | | |
| | Target for people with disabilities: | Not applicable | | |
| | Target for older persons: | Not applicable | | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: None of the above: X |
| Implementation Data – (Key deliverables measured) | Signed Compliance reports | | | |

| | | | | | |
|--|---|---------------------------------|-----------------|-------------------------------------|-----------------------------|
| Indicator number | 1.3.1.3 | | | | |
| Indicator title | Number of SCM 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 EPS, 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. | | | | |
| Purpose | To inform the Accounting Officer and the PT on compliance with supply chain management norms and standards and other important issues. | | | | |
| Key Beneficiaries | Accounting Officer, programme, sub-programme, and element managers | | | | |
| Source of data | LOGIS, EPS, SCM Registers | | | | |
| Data limitations | <ul style="list-style-type: none"> Accuracy of the information provided System downtime | | | | |
| 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 | | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple sections can also be made): | | | | |
| | Access: | Reliability: | Responsiveness: | Integrity: | |
| | Is this a demand-driven indicator? | Yes: | | No: X | |
| | Is this a standardised indicator? | Yes: | | No: X | |
| Spatial Location of Indicator | 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): Not Applicable | | | | |
| Indicator responsibility | CFO | | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable | | | | |
| | Description of spatial impact: Not Applicable | | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable | |
| | Target for youth: | | | Not applicable | |
| | Target for people with disabilities: | | | Not applicable | |
| | Target for older persons: | | | Not applicable | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: | None of the above: X |
| Implementation Data – (Key deliverables measured) | Supply Chain Management Reports | | | | |

| | | | | |
|--|---|---------------------------------|-----------------|---|
| Indicator number | 1.3.1.4 | | | |
| Indicator title | Number of 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. | | | |
| 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. | | | |
| Key Beneficiaries | Accounting Officer programme, sub-programme, and element managers | | | |
| Source of data | LOGIS, BAS | | | |
| Data limitations | <ul style="list-style-type: none"> Accuracy of the information provided System downtime Availability and cooperation of officials | | | |
| 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 | Asset verification report | | | |
| 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: |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple sections can also be made): | | | |
| | Access: | Reliability: | Responsiveness: | Integrity: |
| | Is this a demand-driven indicator? | Yes: | | No: X |
| | Is this a standardised indicator? | Yes: | | No: X |
| Spatial Location of Indicator | 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): Not Applicable | | | |
| Indicator responsibility | CFO | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable | | | |
| | Description of spatial impact: Not Applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: None of the above: X |
| Implementation Data – (Key deliverables measured) | Asset verification reports | | | |

| | | | | |
|--|---|---------------------------------|------------------------------------|---|
| 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. | | | |
| 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. | | | |
| Key Beneficiaries | Accounting Officer, programme, sub-programme, and element managers | | | |
| Source of data | IFS, AFS, debt register, reconciliations, trial balance, SCM performance report, registers (lease, deviations), APP, QPR | | | |
| Data limitations | <ul style="list-style-type: none"> Accuracy of the information provided Timeous submission of information | | | |
| Assumptions | <ul style="list-style-type: none"> Cooperation from components Timeous submission of adequate evidence to perform the review | | | |
| Means of verification | Status of Records Review report | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple sections can also be made): | | | |
| | Access: | Reliability: | Responsiveness: | Integrity: |
| | Is this a demand-driven indicator? | Yes: | No: X | |
| | Is this a standardised indicator? | Yes: | No: X | |
| Spatial Location of Indicator | 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): Not Applicable | | | |
| Indicator responsibility | CFO | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable | | | |
| | Description of spatial impact: Not Applicable | | | |
| Disaggregation of beneficiaries – Human Rights groups | Target for women: | Not applicable | | |
| | Target for youth: | Not applicable | | |
| | Target for people with disabilities: | Not applicable | | |
| | Target for older persons: | Not applicable | | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: None of the above: X |
| Implementation Data – (Key deliverables measured) | Status of Records Review reports | | | |

| | | | | | | |
|--|--|---------------------|---------------------------------|-------------------------------------|------------------------------------|--|
| Indicator number | 1.3.1.6 | | | | | |
| Indicator title | Number of internal norms and standards reviewed | | | | | |
| Short definition | Departmental financial norms and standards developed/reviewed | | | | | |
| Purpose | To ensure the department has a comprehensive and current set of financial norms and standards. | | | | | |
| Key Beneficiaries | Accounting Officer, programme, sub-programme, and element managers | | | | | |
| Source of data | PFMA, National Treasury Regulations, National Treasury Instruction, Provincial Treasury Circulars | | | | | |
| Data limitations | None | | | | | |
| Assumptions | <ul style="list-style-type: none"> Timeous receipt of amended policies, prescripts and procedures Receipt of inputs on draft documents from management | | | | | |
| Means of verification | Approved Financial Manual, Accounting Officer System (AOS), financial management and supply chain management delegations | | | | | |
| 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: | | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: X | | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple sections can also be made): | | | | | |
| | Access: | Reliability: | Responsiveness: | Integrity: | | |
| | Is this a demand-driven indicator? | | Yes: | No: X | | |
| | Is this a standardised indicator? | | Yes: | No: X | | |
| Spatial Location of Indicator | 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): Not Applicable | | | | | |
| Indicator responsibility | CFO | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable | | | | | |
| | Description of spatial impact: Not Applicable | | | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable | | |
| | Target for youth: | | | Not applicable | | |
| | Target for people with disabilities: | | | Not applicable | | |
| | Target for older persons: | | | Not applicable | | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Well-being: | Innovation, Culture and Governance: | None of the above: X | |
| Implementation Data – (Key deliverables measured) | Approved Departmental financial norms, standards and supply chain management delegations developed and/or reviewed | | | | | |

Programme 2 – Sustainable Resource Management

Sub-programme 2.2: Fiscal Policy

Output Indicators

| | | | | |
|--|--|---------------------------------|--------------------|--|
| 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 | | | |
| Purpose | To present a research base allowing for intergovernmental discussion for integrated planning, budgeting and implementation. | | | |
| Key Beneficiaries | Senior management as it informs decision making. | | | |
| Source of data | Available data and economic variables and national, provincial and municipal budget data sets as well as MyContent. | | | |
| Data limitations | Limitation to access certain information regarding fiscal variables. | | | |
| Assumptions | The directorate retains research capacity in-house. | | | |
| Means of verification | Research reports available on MyContent | | | |
| 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: | |
| Type of Indicator: | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made) : | | | |
| | Access: | Reliability: | Responsiveness: | Integrity: |
| | Is this a demand-driven indicator? | Yes: | No: X | |
| | Is this a standardised indicator? | Yes: | No: X | |
| Spatial Location of Indicator | 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): Not applicable | | | |
| Indicator responsibility | Senior Manager: Fiscal Policy | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: X |
| Implementation Data – (Key deliverables measured) | Provincial and Local Government fiscal system research reports | | | |

| | | | | |
|--|--|---------------------------------|------------------------------------|--|
| 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. | | | |
| 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 PT with an overview of financial activity for reporting to Cabinet. | | | |
| Key Beneficiaries | Senior management | | | |
| Source of data | IYM Reports received from departments which will be stored on MyContent. | | | |
| Data limitations | Subject to quality and accuracy of departmental reporting. | | | |
| 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 PT 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: | |
| Type of Indicator: | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made) : | | | |
| | Access: | Reliability: | Responsiveness: | Integrity: |
| | Is this a demand-driven indicator? | Yes: | No: X | |
| | Is this a standardised indicator? | Yes: | No: X | |
| Spatial Location of Indicator | 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): Not applicable | | | |
| Indicator responsibility | Senior Manager: Fiscal Policy | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | Not applicable | | |
| | Target for youth: | Not applicable | | |
| | Target for people with disabilities: | Not applicable | | |
| | Target for older persons: | Not applicable | | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: X |
| Implementation Data – (Key deliverables measured) | Provincial revenue management reports | | | |

| | | | | |
|--|---|---------------------------------|------------------------------------|---|
| 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. | | | |
| Purpose | To provide support to municipalities in order to reduce the risk of under-collection through monthly monitoring. | | | |
| Key Beneficiaries | Senior management | | | |
| Source of data | Municipal IYM reports received from municipalities which will be stored on MyContent | | | |
| Data limitations | Subject to quality and accuracy of municipal reporting. | | | |
| 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. | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | No: X | |
| | Is this a standardised indicator? | Yes: | No: X | |
| Spatial Location of Indicator | 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): Not applicable | | | |
| Indicator responsibility | Senior Manager: Fiscal Policy | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: None of the above: X |
| Implementation Data – (Key deliverables measured) | Municipal cash management reports | | | |

| | | | | |
|---|--|---------------------------------|------------------------------------|-------------------------------------|
| 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. | | | |
| Purpose | To provide support to departments in order to reduce the risk of under-collection through monthly monitoring. | | | |
| Key Beneficiaries | Senior management | | | |
| Source of data | Departmental IYM reports received from departments which will be stored on MyContent | | | |
| Data limitations | Subject to quality and accuracy of departmental reporting. | | | |
| 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. | | | |
| 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: | |
| Type of Indicator: | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | No: X | |
| | Is this a standardised indicator? | Yes: | No: X | |
| Spatial Location of Indicator | 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): Not applicable | | | |
| Indicator responsibility | Senior Manager: Fiscal Policy | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights group | Target for women: | Not applicable | | |
| | Target for youth: | Not applicable | | |
| | Target for people with disabilities: | Not applicable | | |
| | Target for older persons: | Not applicable | | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: |
| Implementation Data – (Key deliverables measured) | Provincial cash management reports | | | |

| | | | | |
|--|--|---------------------------------|--------------------|---|
| 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. | | | |
| Purpose | To monitor the performance of the WCGRB in order to promote integrated planning, budgeting and implementation. | | | |
| Key Beneficiaries | Senior management and ministry | | | |
| Source of data | MyContent, Western Cape Gambling and Racing Board operations reports, electronic quarterly performance reporting system. | | | |
| Data limitations | Not applicable | | | |
| Assumptions | WCGRB information requirements submitted timeously. | | | |
| Means of verification | QPR assessments available on the database, report submitted to the WCGRB. | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made) | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | | No: X |
| | Is this a standardised indicator? | Yes: | | No: X |
| Spatial Location of Indicator | 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): Not applicable | | | |
| Indicator responsibility | Senior Manager: Fiscal Policy | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: None of the above: X |
| Implementation Data – (Key deliverables measured) | WCGRB QPR Assessments | | | |

| | | | | | |
|--|--|---------------------------------|----------------|-------------------------------------|-----------------------------|
| Indicator number | 2.2.1.6 | | | | |
| Indicator title | Revenue retention requests by departments assessed | | | | |
| Short definition | Assessment of request for revenue retention submitted to the Provincial Treasury | | | | |
| Purpose | To make a recommendation for the approval of revenue retention requests for the adjustment budget process | | | | |
| Key Beneficiaries | Departments | | | | |
| Source of data | Requests by departments to retain own revenue – Will be stored on MyContent | | | | |
| Data limitations | Incomplete submissions | | | | |
| Assumptions | Departments' information requirements submitted timeously | | | | |
| Means of verification | Email Communication on the revenue retention requests by departments | | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made) : | | | | |
| | Access | Reliability | Responsiveness | Integrity | |
| | Is this a demand driven indicator? | Yes: X | | No: | |
| | Is this a standardised indicator? | Yes: | | No: x | |
| Spatial Location of Indicator | 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): Not applicable | | | | |
| Indicator responsibility | Senior Manager: Fiscal Policy | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | | |
| | Description of spatial impact: Not applicable | | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for woman: | | | Not applicable | |
| | Target for youth: | | | Not applicable | |
| | Target for people with disabilities: | | | Not applicable | |
| | Target for older persons: | | | Not applicable | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Well-being: | Innovation, Culture and Governance: | None of the above: X |
| Implementation Data – (Key deliverables measured) | Revenue retention requests by departments | | | | |

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. | | | |
| Purpose | To improve allocative efficiency, responsiveness of the budget to socio-economic needs, budget policy objectives and national and provincial priorities. | | | |
| Key Beneficiaries | Senior management, MTEC | | | |
| Source of data | The assessment reports are available on the MyContent. | | | |
| Data limitations | Not applicable | | | |
| Assumptions | Departmental budget datasets submitted timeously for assessment. | | | |
| Means of verification | Provincial budget policy assessment reports | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): Not Applicable | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | No: X | |
| | Is this a standardised indicator? | Yes: | No: X | |
| Spatial Location of Indicator | 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: 15 Wale Street, Cape Town | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP): Not applicable | | | |
| Indicator responsibility | Senior Manager: Provincial Government Budget Office | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: X |
| Implementation Data – (Key deliverables measured) | Provincial budget policy assessment reports | | | |

| | | | | | |
|--|--|---------------------------|----------------|-------------------------------------|-----------------------------|
| 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, Medium-Term Budget Policy Statement (MTBPS) and the Overview of Provincial Revenue and Expenditure (OPRE), including the dissemination of these publications. | | | | |
| Purpose | To provide the strategic direction and policy framework that inform the provincial budget. | | | | |
| Key Beneficiaries | Provincial departments, public entities, municipalities, provincial parliament, public and academic institutions | | | | |
| Source of data | All publications are available in hard copy and on the MyContent. | | | | |
| Data limitations | Not applicable | | | | |
| Assumptions | Timeous availability and quality of economic and socio-economic data to inform budget policy and service delivery imperatives. | | | | |
| Means of verification | PERO, MTBPS and OPRE | | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): Not Applicable | | | | |
| | Access | Reliability | Responsiveness | Integrity | |
| | Is this a demand-driven indicator? | Yes: | | No: X | |
| | Is this a standardised indicator? | Yes: | | No: X | |
| Spatial Location of Indicator | 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): Not applicable | | | | |
| Indicator responsibility | Senior Manager: Provincial Government Budget Office | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | | |
| | Description of spatial impact: Not applicable | | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable | |
| | Target for youth: | | | Not applicable | |
| | Target for people with disabilities: | | | Not applicable | |
| | Target for older persons: | | | Not applicable | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: | None of the above: X |
| Implementation Data – (Key deliverables measured) | Publication of the PERO, MTBPS and OPRE | | | | |

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). | | | |
| Purpose | To improve the allocative efficiency and responsiveness of municipal budgets and make recommendations for improvement. | | | |
| Key Beneficiaries | Municipalities | | | |
| Source of data | 28 draft municipal budgets and associated policies submitted. | | | |
| Data limitations | Not applicable | | | |
| Assumptions | 28 draft municipal budgets and associated policies submitted timeously. | | | |
| Means of verification | SIME: Local Government Medium-Term Expenditure Committee (LG MTEC) assessment copy reports | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made) : | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | No: X | |
| | Is this a standardised indicator? | Yes: | No: X | |
| Spatial Location of Indicator | Number of locations: | Single location: | Multiple locations: 30 | |
| | Extent | Provincial: | District: 5 Districts + 1 Metro | |
| | Local municipality: 24 | Ward: | Address: | |
| | Detail/address/coordinates: Provincewide | | | |
| For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP): X | | | | |
| Indicator responsibility | Senior Manager: Local Government Budget Office | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: X |
| Implementation Data – (Key deliverables measured) | SIME: LG MTEC assessment reports or municipal budget policy assessment reports | | | |

| | | | | | | |
|---|---|---------------------|----------------|-------------------------------------|-----------------------------|--|
| Indicator number | 2.3.2.2 | | | | | |
| Indicator title | Percentage of municipal performance reports received, assessed | | | | | |
| Short definition | Evaluation of the QPR performance reports of municipalities on the implementation of the budget. | | | | | |
| Purpose | To perform periodic in-year assessments on the performance of municipal budgets. | | | | | |
| Key Beneficiaries | Municipalities | | | | | |
| Source of data | 30 municipal performance reports submitted. | | | | | |
| Data limitations | Not applicable | | | | | |
| Assumptions | 30 draft municipal quarterly reports submitted timeously. | | | | | |
| Means of verification | Performance assessments | | | | | |
| Method of calculation | Numerator: Number of reports assessed. | | X100 | | | |
| | Denominator: Number of reports received. | | | | | |
| 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: | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | | | |
| | Access | Reliability | Responsiveness | Integrity | | |
| | Is this a demand-driven indicator? | Yes: | | | No: X | |
| | Is this a standardised indicator? | Yes: | | | No: X | |
| Spatial Location of Indicator | Number of locations: | Single location: | | Multiple locations: 30 | | |
| | Extent | Provincial: | | District: 5 Districts + 1 Metro | | |
| | Local municipality: 24 | Ward: | | Address: | | |
| | Detail/address/coordinates: Provincewide | | | | | |
| For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP): X | | | | | | |
| Indicator responsibility | Senior Manager: Local Government Budget Office | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | | | |
| | Description of spatial impact: Not applicable | | | | | |
| Disaggregation of beneficiaries – Human Rights groups | Target for women: | | | Not applicable | | |
| | Target for youth: | | | Not applicable | | |
| | Target for people with disabilities: | | | Not applicable | | |
| | Target for older persons: | | | Not applicable | | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: | None of the above: X | |
| Implementation Data – (Key deliverables measured) | Municipal performance assessments | | | | | |

| | | | | |
|--|---|---------------------|--------------------|--|
| Indicator number | 2.3.2.3 | | | |
| Indicator title | Development of the Municipal Economic Review and Outlook and Socio-Economic Profiles (SEP-LGs) | | | |
| Short definition | The publication of research on the Municipal Economic Review and Outlook that is tabled in Provincial Parliament. | | | |
| Purpose | The annual MERO and SEP-LGs provide credible and relevant social and economic development information to inform municipal planning and budgeting processes within the province. | | | |
| Key Beneficiaries | Municipalities | | | |
| Source of data | Quantec database and socio-economic data submitted by various provincial departments. | | | |
| Data limitations | Data are dependent on external sources and stakeholders beyond the department's control. | | | |
| Assumptions | The unit has the required data and evidence to produce system insight reports. | | | |
| Means of verification | ATC of Tabling and actual publication | | | |
| 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: |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | No: | | No: X |
| | Is this a standardised indicator? | Yes: | | No: X |
| Spatial Location of Indicator | Number of locations | Single location: | | Multiple locations: 30 |
| | Extent | Provincial: | | District: 5 Districts + 1 Metro |
| | Local municipality: 24 | Ward: | | Address: |
| | Detail/address/coordinates: Provincewide | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP): X | | | |
| Indicator responsibility | Senior Manager: Local Government Budget Office | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: X |
| Implementation Data - (Key deliverables measured) | ATC tabling and publication of the MERO | | | |

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 PT by August or September. PT assesses the draft budget that 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. | | | |
| 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. | | | |
| Key Beneficiaries | Departments, entities, Medium-Term Expenditure Committee, citizens | | | |
| Source of data | National and provincial databases specific for departments and entities. An expenditure model based on past trends and department-specific anomalies. | | | |
| Data limitations | The assessment is dependent on the quality and completion of databases submitted by departments. | | | |
| Assumptions | Votes complete the budget database correctly. | | | |
| Means of verification | Provincial budget assessment 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: |
| Desired performance | Higher than target: | On target: <input checked="" type="checkbox"/> | | Lower than target: |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: <input checked="" type="checkbox"/> |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made) : | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | | Yes: | |
| | Is this a standardised indicator? | | Yes: | |
| Spatial Location of Indicator | Number of locations | | Single location: Not applicable | |
| | Extent | | Provincial: Not applicable | |
| | Local municipality: Not applicable | | Ward: Not applicable | |
| | Detail/address/coordinates: Not applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP): Not applicable | | | |
| Indicator responsibility | Senior Manager: Provincial Government Finance | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: None of the above: <input checked="" type="checkbox"/> |
| Implementation Data – (Key deliverables measured) | Provincial budget assessment reports | | | |

| | | | | |
|--|--|---------------------------|--------------------|--|
| 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. | | | |
| Purpose | To understand and identify expenditure trends or any potential efficiency gains on selected expenditure items or delivery of particular integrated services. | | | |
| Key Beneficiaries | Departments, entities, citizens | | | |
| Source of data | Expenditure databases and/or reports by various departments' integrated projects or services. | | | |
| Data limitations | Not applicable | | | |
| Assumptions | Integrity of data to compile the review. | | | |
| Means of verification | Expenditure reviews | | | |
| 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: |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made) : | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | | No: X |
| | Is this a standardised indicator? | Yes: | | No: X |
| Spatial Location of Indicator | 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): Not applicable | | | |
| Indicator responsibility | Senior Manager: Provincial Government Finance | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: X |
| Implementation Data – (Key deliverables measured) | Expenditure reviews | | | |

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|--|---|---------------------------------|--------------------|---|
| 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. | | | |
| 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 APPs. | | | |
| Key Beneficiaries | Departments, entities, executive, citizens | | | |
| Source of data | Information for publications is originally derived from the Basic Accounting System, Vulindlela and PERSAL that are used by the relevant votes to submit inputs. The formal excel based template from NT is used to consolidate the information for the Province. Reports to Cabinet are based on the evaluation of these reports as well as Vulindlela and PERSAL where required and all reports are filed on MyContent. | | | |
| Data limitations | Not applicable | | | |
| Assumptions | Integrity of information presented in the quarterly reports. | | | |
| Means of verification | Quarterly reports on the implementation of the budget | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | No: X | |
| | Is this a standardised indicator? | Yes: | No: X | |
| Spatial Location of Indicator | 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): Not Applicable | | | |
| Indicator responsibility | Senior Manager: Provincial Government Finance | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: None of the above: X |
| Implementation Data – (Key deliverables measured) | Quarterly reports on the implementation of the budget | | | |

| | | | | |
|--|--|---------------------------------|------------------------------------|---|
| 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. | | | |
| Purpose | To publish the provincial budget as well as the adjusted budget during the financial year. | | | |
| Key Beneficiaries | Departments, entities, executives, citizens | | | |
| Source of data | Information for both publications is derived from the relevant votes and based on their internal systems and management decisions. PT uses BAS, Vulindlela and PERSAL as well as policy-based documents (MTEC documentation) to evaluate these inputs and assist in determining the allocations and develop final budget documentation. All of these are filed on MyContent. | | | |
| Data limitations | Not applicable | | | |
| 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) | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | No: X | |
| | Is this a standardised indicator? | Yes: | No: X | |
| Spatial Location of Indicator | 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: | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP): Not applicable | | | |
| Indicator responsibility | Senior Manager: Provincial Government Finance | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | Not applicable | |
| | Target for youth: | | Not applicable | |
| | Target for people with disabilities: | | Not applicable | |
| | Target for older persons: | | Not applicable | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: None of the above: X |
| Implementation Data – (Key deliverables measured) | Estimates of Provincial Revenue and Expenditure, Adjusted Estimates of Provincial Revenue and Expenditure | | | |

Sub-programme 2.4: Public Finance

Element: Local Government Finance

Output indicators

| | | | | |
|--|--|---------------------------------|--|--|
| Indicator number | 2.4.2.1 | | | |
| Indicator title | Percentage of monthly IYM reports, submitted as per S71 of the MFMA, on the implementation of the municipal budget received, assessed | | | |
| 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. | | | |
| 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. | | | |
| Key Beneficiaries | Municipalities and municipal residents | | | |
| Source of data | Municipalities, NT LG database | | | |
| Data limitations | Accuracy, integrity and credibility of data/information received from municipalities. | | | |
| Assumptions | Monthly submissions of IYM reports by 30 municipalities. | | | |
| Means of verification | Monthly in-year monitoring assessment reports compiled by PT. | | | |
| Method of calculation | Numerator: Number of IYM submissions assessed. | | X100 | |
| | Denominator: Number of IYM submissions received from municipalities in compliance with the MFMA requirements. | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X |
| Reporting cycle | Quarterly: X | Bi-annually: | | Annually: |
| Desired performance | Higher than target: | On target: X | | Lower than target: |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made) : | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | | No: X |
| | Is this a standardised indicator? | Yes: | | No: X |
| Spatial Location of Indicator | 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): Not applicable | | | |
| 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 | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): Monitors financial sustainability of municipalities to continue delivering services that support economic activity and employment | Safety: | Wellbeing: Monitors financial sustainability of municipalities to continue delivering services that support wellbeing | Innovation, Culture and Governance: None of the above |
| Implementation Data – (Key deliverables measured) | Monthly municipal in-year monitoring reports | | | |

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|---|--|---------------------------------|----------------|-------------------------------------|
| Indicator number | 2.4.2.2 | | | |
| Indicator title | Number of monthly consolidated IYM assessment reports | | | |
| Short definition | Consolidated IYM reports on municipal financial performance | | | |
| Purpose | To reflect on the state of the municipalities' budget performance as per Section 71 of the MFMA. | | | |
| Key Beneficiaries | Municipalities and municipal residents | | | |
| Source of data | Municipalities, NT LG database | | | |
| Data limitations | Accuracy, integrity and credibility of data/information received from municipalities. | | | |
| Assumptions | Monthly inputs of consolidated IYM reports by 30 municipalities. | | | |
| Means of verification | Consolidated IYM assessment reports. | | | |
| 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: |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made) : | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | | No: X |
| Spatial Location of Indicator | Is this a standardised indicator? | Yes: | | No: X |
| | 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): Not Applicable | | | | |
| Indicator responsibility | Senior Manager: Local Government Finance (Group 1) Senior Manager: Local Government Finance (Group 2) and Senior Manager: MFMA Coordination. | | | |
| Spatial Transformation | Spatial transformation priorities: No direct impact | | | |
| | Description of spatial impact: Not Applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: |
| Implementation Data – (Key deliverables measured) | Consolidated municipal IYM assessment reports | | | |

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|--|--|---------------------------------|------------------------------------|---|
| Indicator number | 2.4.2.3 | | | |
| Indicator title | Number of quarterly publications on the state of municipal budgets | | | |
| Short definition | Number of quarterly publications on the state of municipal financial performance. | | | |
| Purpose | To reflect on the state of municipal budget performance as per Section 71 of the MFMA. | | | |
| Key Beneficiaries | Municipalities and municipal residents | | | |
| Source of data | Municipalities, NT LG database | | | |
| Data limitations | Accuracy, integrity and credibility of data/information received from municipalities. | | | |
| Assumptions | Monthly submissions of IYM reports by 30 municipalities. | | | |
| Means of verification | Reports published | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made) : | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | No: X | |
| | Is this a standardised indicator? | Yes: | No: X | |
| Spatial Location of Indicator | 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): Not applicable | | | |
| Indicator responsibility | Senior Manager: Local Government Finance (Group 1) and Senior Manager: Local Government Finance (Group 2) | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not Applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: None of the above: X |
| Implementation Data – (Key deliverables measured) | Quarterly state of municipal budgets reports published | | | |

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|---|--|---------------------------------|----------------|---|
| Indicator number | 2.4.2.4 | | | |
| Indicator title | Number of reports on budget sustainability and credibility inputted to municipal budget assessment reports | | | |
| Short definition | Tabled municipal budgets and mid-year reports assessed to improve conformance, credibility and sustainability. | | | |
| Purpose | Compliance with Chapter 4 of the MFMA. | | | |
| Key Beneficiaries | Municipalities and municipal residents | | | |
| Source of data | Tabled municipal budgets and mid-year performance reports. | | | |
| Data limitations | Quality of budget documentations received from municipalities. | | | |
| Assumptions | 30 tabled municipal budgets and related policies submitted and mid-year reviews. | | | |
| Means of verification | SIME tabled budget assessment inputs for consolidated report and mid-year performance assessment inputs to TIME reports | | | |
| 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: |
| Type of Indicator: | Is this a service delivery indicator? | Yes: | | No: X |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made) : | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | | No: X |
| Spatial Location of Indicator | Is this a standardised indicator? | Yes: | | No: X |
| | 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): Not Applicable | | | | |
| Indicator responsibility | Senior Manager: Local Government Finance (Group 1) and Senior Manager: Local Government Finance (Group 2) | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: None of the above: X |
| Implementation Data – (Key deliverables measured) | Consolidated report for the SIME tabled budget assessment inputs and mid-year performance assessment inputs to TIME reports | | | |

| | | | | |
|--|---|---------------------------------|----------------|--|
| Indicator number | 2.4.2.5 | | | |
| Indicator title | Number of reports on MFMA implementation submitted to NT | | | |
| Short definition | Number of MFMA implementation reports submitted to National Treasury (NT) in the template and according to timeframes determined by NT. | | | |
| Purpose | To strengthen IGR and coordination within and across PT, other departments, and relevant stakeholders to improve conformance and performance in municipalities. | | | |
| Key Beneficiaries | Municipalities and municipal residents | | | |
| 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. | | | |
| Data limitations | Quality of respective reports received from various MFMA directorates and the Department of Local Government. | | | |
| Assumptions | Cooperation from all directorates | | | |
| Means of verification | Western Cape MFMA Implementation Reports in MS Excel format submitted to National Treasury via email. | | | |
| 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: |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made) : | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | | No: X |
| | Is this a standardised indicator? | Yes: | | No: X |
| Spatial Location of Indicator | 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): Not applicable | | | |
| Indicator responsibility | Senior Manager: MFMA Coordination | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Well-being: | Innovation, Culture and Governance: X |
| Implementation Data – AOP (Key deliverables measured) | Western Cape MFMA implementation reports submitted to National Treasury | | | |

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|--|---|---------------------|---------------------------------|-------------------------------------|------------------------------------|--|
| Indicator number | 2.4.2.6 | | | | | |
| Indicator title | Number of CFO Forums | | | | | |
| Short definition | Number of forums held with municipal CFOs to discuss financial management issues. | | | | | |
| Purpose | Promote cooperative intergovernmental relations in line with Chapter 3 of the Constitution. | | | | | |
| Key Beneficiaries | Municipalities and municipal residents | | | | | |
| Source of data | PT records of agenda, attendance register and presentation | | | | | |
| Data limitations | Accurate record keeping | | | | | |
| Assumptions | Cooperation from all directorates, attendance and participation of CFOs and other stakeholders. | | | | | |
| Means of verification | For each forum, agenda, attendance register and in the event of a hybrid meeting, also the recording. | | | | | |
| 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: | | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: X | | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | | | |
| | Access | Reliability | Responsiveness | Integrity | | |
| | Is this a demand-driven indicator? | | Yes: | | No: X | |
| | Is this a standardised indicator? | | Yes: | | No: X | |
| Spatial Location of Indicator | 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): Not applicable | | | | | |
| Indicator responsibility | Senior Manager: MFMA Coordination | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | | | |
| | Description of spatial impact: Not applicable | | | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable | | |
| | Target for youth: | | | Not applicable | | |
| | Target for people with disabilities: | | | Not applicable | | |
| | Target for older persons: | | | Not applicable | | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: | None of the above: X | |
| Implementation Data – (Key deliverables measured) | CFO forums held | | | | | |

| | | | | | |
|--|---|---------------------------------|----------------|-------------------------------------|-----------------------------|
| Indicator number | 2.4.2.7 | | | | |
| Indicator title | Percentage of municipalities with unfunded budgets supported to develop budget funding plans | | | | |
| Short definition | Municipalities' adopted main budgets are assessed through a tool issued by National Treasury for whether or not they are funded (in terms of Section 18 of the MFMA). Where an adopted main budget is determined to be unfunded, municipalities are supported to develop budget funding plans that set out actions that can be implemented to move future budgets and adjusted budgets towards a funded position. These budget funding plans should then be adopted by respective municipal councils. | | | | |
| Purpose | Legislative requirement for PT to support municipalities in terms of Section 154 of the Constitution. | | | | |
| Key Beneficiaries | Municipalities and municipal residents | | | | |
| Source of data | Letters and emails from PT to municipalities and records of meetings providing guidance on budget funding plans that need to be adopted by municipalities. | | | | |
| Data limitations | Support provided through a variety of means, including meetings, phone calls and other discussions with municipal officials that are difficult to measure and capture as part of the correspondence recorded here. | | | | |
| Assumptions | Municipal budgets will be adopted and submitted to PT on required timelines, with accurate mSCOA data strings. At least one municipality in the province will adopt an unfunded budget. | | | | |
| Means of verification | Correspondence from PT to municipalities | | | | |
| Method of calculation | Numerator: Number of municipalities supported to develop budget funding plans | | X100 | | |
| | Denominator: Number of municipalities assessed as having adopted unfunded main budgets | | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X | |
| Reporting cycle | Quarterly: | Bi-annually: | | Annually: X | |
| Desired performance | Higher than target: X | | On target: | Lower than target: | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made) : | | | | |
| | Access | Reliability | Responsiveness | Integrity | |
| | Is this a demand-driven indicator? | Yes: X | | No: | |
| | Is this a standardised indicator? | Yes: | | No: X | |
| Spatial Location of Indicator | 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): Not applicable | | | | |
| Indicator responsibility | Senior Manager: Local Government Finance (Group 1) and Senior Manager: Local Government Finance (Group 2) | | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable | | | | |
| | Description of spatial impact: Not Applicable | | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable | |
| | Target for youth: | | | Not applicable | |
| | Target for people with disabilities: | | | Not applicable | |
| | Target for older persons: | | | Not Applicable | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: | None of the above: X |
| Implementation Data – (Key deliverables measured) | Correspondence from PT to municipalities regarding unfunded budgets supported to develop budget funding plans | | | | |

Element: Infrastructure

Output indicators

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|--|--|--------------------|---------------------------------|--|
| Indicator number | 2.4.3.1 | | | |
| Indicator title | Number of Immovable assets management plans assessed | | | |
| Short definition | The number of User Asset Management Plans (U-AMPs) and/or Custodian Asset Management Plans (C-AMPs) and/or Road Asset Management Plans (R-AMP) assessed. These plans are also referred to as Immovable Asset Management Plans which contain the infrastructure requirements of 14 departments, in terms of the Government Immovable Asset Management Act, 19 of 2007 and the IDMS. | | | |
| Purpose | To assess the quality of immovable Asset Management Plans of the relevant institutions. | | | |
| Key Beneficiaries | Department of Education, Health and Wellness, Infrastructure, Cultural Affairs and Sport, CapeNature. | | | |
| Source of data | Submission of Asset Management Plans by departments. Institutions first submit draft Asset Management Plans that PT assesses during the second quarter and then submits the final Asset Management Plans that PT assesses during the fourth quarter. | | | |
| Data limitations | Depends on the accuracy of information and the timeous submission of Asset Management Plans by departments. | | | |
| Assumptions | Timeous submission of documentation by departments. | | | |
| Means of verification | Assessment reports | | | |
| 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: |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: X |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | | Yes: | No: X |
| | Is this a standardised indicator? | | Yes: | No: X |
| Spatial Location of Indicator | Number of locations | | Single location: Not applicable | |
| | Extent | | Provincial: Not applicable | |
| | Local municipality: Not applicable | | Ward: Not applicable | |
| | Detail/address/coordinates: Not applicable | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP): Not applicable | | | |
| Indicator responsibility | Director: Infrastructure | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable | | | |
| | Description of spatial impact: Not Applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not Applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: X |
| Implementation Data – (Key deliverables measured) | Immovable assets management plans assessments reports | | | |

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|--|---|---------------------------------|------------------------------------|---|
| 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 infrastructure performance and the expenditure of infrastructure funding within a quarter versus what was projected. | | | |
| Purpose | The report will serve before Cabinet with an overarching view of infrastructure expenditure in the Province to highlight certain risks at the appropriate level, and to assess whether mitigation mechanisms are adequate and/or being implemented as proposed. | | | |
| Key Beneficiaries | Provincial Executive | | | |
| Source of data | Monthly IRM assessment reports and inputs obtained from departments. | | | |
| Data limitations | Accuracy and availability of information and data from departments. | | | |
| Assumptions | Timeous submission of input documentation by departments. | | | |
| Means of verification | Cabinet submissions | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | No: X | |
| | Is this a standardised indicator? | Yes: | No: X | |
| Spatial Location of Indicator | 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): Not applicable | | | |
| Indicator responsibility | Director: Infrastructure | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | Not applicable | | |
| | Target for youth: | Not applicable | | |
| | Target for people with disabilities: | Not applicable | | |
| | Target for older persons: | Not applicable | | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: None of the above: X |
| Implementation Data – (Key deliverables measured) | Quarterly infrastructure budget cabinet submissions | | | |

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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 (Adjusted and Main Budgets) that is tabled in Provincial Parliament. | | | |
| Purpose | To provide an overview of the provincial and municipal infrastructure in the Province over the MTEF. | | | |
| Key Beneficiaries | Legislature and public | | | |
| Source of data | Information for both publications is derived from the relevant votes through the T-Drive, email and the IRM. | | | |
| Data limitations | Accuracy of information and data provided by votes and on the IRM. | | | |
| Assumptions | Good quality of information submitted by votes. | | | |
| Means of verification | Overview of Provincial and Municipal Infrastructure Investment Publications (Adjusted and Main Budgets). | | | |
| 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: |
| Desired performance | Higher than target: | On target: <input checked="" type="checkbox"/> | | Lower than target: |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: <input checked="" type="checkbox"/> |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | | No: <input checked="" type="checkbox"/> |
| | Is this a standardised indicator? | Yes: | | No: <input checked="" type="checkbox"/> |
| Spatial Location of Indicator | 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): Not applicable | | | |
| Indicator responsibility | Director: Infrastructure | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: |
| Implementation Data – (Key deliverables measured) | Overview of provincial and municipal infrastructure investment publications | | | |

| | | | | |
|--|---|---------------------------------|------------------------------------|---|
| Indicator number | 2.4.3.4 | | | |
| Indicator title | Number of IRM Monthly Progress Reports Assessed | | | |
| Short definition | Number of IRM Monthly Progress Reports (Expenditure Reports) submitted and approved by departments on the system, to be assessed. | | | |
| Purpose | To assess the infrastructure performance in terms of expenditure reported against allocated budgets to departments as captured on the IRM system. | | | |
| Key Beneficiaries | Department | | | |
| Source of data | Information and data derived from the relevant votes through the IRM. | | | |
| Data limitations | Depends on the accuracy of information and data and the timeous submission and approval of Monthly Progress Reports by departments on the IRM. | | | |
| Assumptions | Timeous submission and approval of data by departments on the IRM. | | | |
| Means of verification | Assessment reports | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | No: X | |
| | Is this a standardised indicator? | Yes: | No: X | |
| Spatial Location of Indicator | 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): Not applicable | | | |
| Indicator responsibility | Director: Infrastructure | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | Not applicable | | |
| | Target for youth: | Not applicable | | |
| | Target for people with disabilities: | Not applicable | | |
| | Target for older persons: | Not applicable | | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: None of the above: X |
| Implementation Data – AOP (Key deliverables measured) | Monthly IRM assessment reports | | | |

| | | | | |
|--|---|--------------|---------------------------------|---|
| Indicator number | 2.4.3.5 | | | |
| Indicator title | Number of Infrastructure Project Site Visits conducted | | | |
| Short definition | Number of Infrastructure Project Site Visits conducted throughout the Province. | | | |
| Purpose | To verify the institutionalisation of the IDMS and FIDPM by departments, including the use of cidb Regulations, and to ascertain from the monthly desktop assessments conducted that infrastructure projects on the ground/on-site are progressing as is reported by departments. | | | |
| Key Beneficiaries | Department | | | |
| Source of data | IDMS, FIDPM, cidb Regulations, information from departments and data derived from the relevant votes through the IRM. | | | |
| Data limitations | Depends on the accuracy of information and data submitted by departments. | | | |
| Assumptions | Credible, quality information and data submitted by departments. | | | |
| Means of verification | Site Visit Reports | | | |
| 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: |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: X |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand driven indicator? | | Yes: | No: X |
| | Is this a standardised indicator? | | Yes: | No: X |
| Spatial Location of Indicator | 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): Not applicable | | | |
| Indicator responsibility | Director: Infrastructure | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for woman: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Well-being: | Innovation, Culture and Governance: None of the above: X |
| Implementation Data – (Key deliverables measured) | Infrastructure site visit reports | | | |

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 by PT officials, departments and public entities and conformance to applicable legislation. | | | | |
| Purpose | Processing data from periodic reporting formats as well as from raw data sourced from various systems into information datasets to inform evidence-based PT decision making. | | | | |
| Key Beneficiaries | PT officials, departments, and public entities | | | | |
| Source of data | The four 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. | | | | |
| Data limitations | Uptime of systems and format of data | | | | |
| Assumptions | Conformance and accuracy of data | | | | |
| Means of verification | Datasets | | | | |
| Method of calculation | Simple count | | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X | |
| Reporting cycle | Quarterly: X | Bi-annually: | Annually: | | |
| Desired performance | Higher than target: | On target: X | | Lower than target: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | | |
| | Access | Reliability | Responsiveness | Integrity | |
| | Is this a demand-driven indicator? | Yes: X | | | No: |
| | Is this a standardised indicator? | Yes: | | | No: X |
| Spatial Location of Indicator | 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): Not applicable | | | | |
| Indicator responsibility | Senior Manager: Business Information and Data Management | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | | |
| | Description of spatial impact: Not applicable | | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable | |
| | Target for youth: | | | Not applicable | |
| | Target for people with disabilities: | | | Not applicable | |
| | Target for older persons: | | | Not applicable | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: | None of the above: X |
| Implementation Data – (Key deliverables measured) | Datasets managed | | | | |

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|--|--|---------------------------------|------------------------------------|---|
| 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). | | | |
| Purpose | Illustrates the timelines and internal deadlines of the various MTEC processes within PT. In turn it can provide for better planning and implementation of budget processes. | | | |
| Key Beneficiaries | PT components, votes, entities, municipalities and National Treasury | | | |
| 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 PT Circulars. | | | |
| Data limitations | Quality of data received from departments and municipalities. | | | |
| Assumptions | No changes to budget processes | | | |
| Means of verification | Budget Process Schedule | | | |
| Method of calculation | Simple count: Provincial – PG MTEC 1 and PG MTEC 2 and municipal - LG MTEC (SIME) | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | No: X | |
| Spatial Location of Indicator | Is this a standardised indicator? | Yes: | No: X | |
| | 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) : Not applicable | | | | |
| Indicator responsibility | Senior Manager: Business Information and Data Management | | | |
| Spatial Transformation | Spatial transformation priorities: Not Applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | Not applicable | | |
| | Target for youth: | Not applicable | | |
| | Target for people with disabilities: | Not applicable | | |
| | Target for older persons: | Not applicable | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP): Not applicable | | | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: None of the above: X |
| Implementation Data – (Key deliverables measured) | Budget Process Plans Schedule | | | |

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 with SCM and Asset Management Governance | | | |
| 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. | | | |
| Purpose | To sustain a resilient governance platform, to promote and enforce effective and prudent financial management through SCM and asset management by ensuring that the entire SCM cycle is applied and that the practices of municipalities are sound and promote good governance, transparency and accountability. | | | |
| Key Beneficiaries | Municipalities and suppliers | | | |
| Source of data | <ul style="list-style-type: none"> • SCM Virtuous Cycle Assessment Reports • Asset Management Maturity Assessment Outcomes and Action plans • SCM Policy Assessments • AGSA audit reports and management letters • Monitoring of Audit Action Plans on SCM Findings • Gap analysis/response plan to address SCM governance challenges • SCM Diagnostic assessment in partnership with DLG reports • NT FMCMM System outcomes on SCM and AM • Analysis of Index Africa ratings for inclusion in to support plans • TIME and SIME engagement reports and support plans • Special SCM investigation reports in partnership with DLG • Vulnerable municipalities SCM report and action plans • Assess and Monitoring of Deviations • Monitoring UIFW on SCM | | | |
| Data limitations | <ul style="list-style-type: none"> • Quality and integrity of data are dependent on external sources and stakeholders and are beyond 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. | | | |
| Assumptions | Municipalities maintaining good governance practices within the SCM and asset management environment. | | | |
| Means of verification | 8 District Assessment Reports reflecting on municipal districts' capability maturity; 5 district support interventions (1 per district) for SCM, and 3 district support interventions for Asset Management | | | |
| 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: |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: X | | No: |
| | Is this a standardised indicator? | Yes: | | No: X |
| Spatial Location of Indicator | Number of locations | Single location: Not applicable | | Multiple locations: Not applicable |
| | Extent | Provincial: Not applicable | | District: Winelands, West Coast, Overberg, Central Karoo & Garden Route |
| | 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): Not applicable | | | |
| Indicator responsibility | Senior Manager: Local Government Supply Chain Management | | | |

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|--|--|---------|------------|---------------------------------------|----------------------|
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | | |
| | Description of spatial impact: Not applicable | | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable | |
| | Target for youth: | | | Not applicable | |
| | Target for people with disabilities: | | | Not applicable | |
| | Target for older persons: | | | Not applicable | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): X | Safety: | Wellbeing: | Innovation, Culture and Governance: X | None of the above: X |
| Implementation Data – (Key deliverables measured) | 8 District Assessment Reports, 5 District support interventions, 3 district support interventions for Asset Management | | | | |

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|--------------------------------------|--|---------------------------------|----------------|------------------------------------|--|
| Indicator number | 3.2.1.2 | | | | |
| Indicator title | Number of Municipal Districts Insight Reports | | | | |
| Short definition | Data analytical reports that measure cross-functional processes and activities, opportunities for efficiencies in purchasing and leveraging buying to identify strategic sourcing opportunities that will contribute to value-for-money purchasing and socio-economic benefit that are intended to assist district municipalities to improve planning and decision making within the municipal districts. | | | | |
| Purpose | To use technology as an enabler to address the inefficiencies in municipal strategic procurement initiatives and asset management to improve capability maturity, performance and enable better management decision making within municipal districts. | | | | |
| Key Beneficiaries | Municipalities and suppliers | | | | |
| Source of data | <ul style="list-style-type: none"> mSCOA data string systems NT Muni-Go System CSD database NT E-Tender Portal Publication System Municipal procurement information SCM expenditure spend analysis Procurement planning analysis Annual Municipal Procurement plans SCM Deviation registers Annual SCM Implementation Reports Tender and Quotation Registers Municipal Infrastructure Development Analysis NT MFMA Reporting requirements on SCM and AM | | | | |
| 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 Data integrity from the data extracted from the municipalities financial systems | | | | |
| Assumptions | There is integrated reporting to assist in the JDMA initiative by all relevant role-players within the local government space. | | | | |
| Means of verification | 5 Quarterly Consolidated Municipal SCM Performance Insight Reports per Municipal District | | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | | |
| | Access | Reliability | Responsiveness | Integrity | |
| | Is this a demand-driven indicator? | Yes: | | No: X | |
| | Is this a standardised indicator? | Yes: | | No: X | |
| Spatial Location of Indicator | 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): Not applicable | | | | |
| Indicator responsibility | Senior Manager: Local Government Supply Chain Management | | | | |

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|---|--|---------|-------------|-------------------------------------|-----------------------------|
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | | |
| | Description of spatial impact: Not applicable | | | | |
| Disaggregation of beneficiaries- Human Rights groups | Target for women: | | | | Not applicable |
| | Target for youth: | | | | Not applicable |
| | Target for people with disabilities: | | | | Not applicable |
| | Target for older persons: | | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Well-being: | Innovation, Culture and Governance: | None of the above: X |
| Implementation Data – (Key deliverables measured) | 5 Quarterly Consolidated Municipal SCM Performance Insight Reports | | | | |

| | |
|------------------------------|--|
| Indicator number | 3.2.1.3 |
| Indicator title | Number of Support programmes implemented |
| Short definition | Annually defined support programme for provincial departments, municipalities and suppliers that will define the support, assistance and guidance required to address the gaps or needs of provincial departments, municipal districts and the suppliers that do business with the Western Cape Government. |
| Purpose | A strategy that addresses the gaps or needs of provincial departments and municipalities to improve financial management performance for SCM and AM within the province and to build a capable supplier database that does business with the WCG. |
| Key Beneficiaries | Departments, provincial public entities and municipalities and suppliers |
| Source of data | <ul style="list-style-type: none"> • One support programme developed and implemented throughout the year 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.) • One consolidated municipal district support programme developed and implemented throughout the year for municipal districts in the Western Cape (programme to include training initiatives, e-learning training, SCM and AM workshops, SCM and AM Forums, SCM-LED Indaba's Smart Procurement Conference, SCM, policy reviews and assessments, gap analysis and recommendations, development of tools and templates, etc. (Programme plan implemented.) • One support programme developed and implemented throughout the year for suppliers that do business with the WCG (programme to include training initiatives, workshops, gap analysis and recommendations, development of tools and templates, systems, support assistance and guidance, management of the Procurement Client Centre, the EPS and the WCSEB, etc. (Programme plan implemented.) • Data reports and extractions from EPS, CSD, WCSEB and other sources • Gap analysis report from prior year and • Helpdesk data reports • Helpdesk registers (query/complaints log) • Perception surveys • Data and information assimilation tools • Progress workbook on in-year initiatives inclusive of risks experienced and mitigation efforts • Frequently Asked Questions (FAQ's) |
| Data limitations | Not applicable |
| Assumptions | Departments, municipalities and suppliers will be available and responsive to the delivery of the support programme and a fully capacitated workforce. |
| Means of verification | <p>One documented support programme reflecting progress made and implemented including an assessment of gaps, challenges, risks and mitigation, and puts in place a response plan for departments for the forthcoming financial year.</p> <p>One documented support programme reflecting progress made per programme implemented including an assessment of gaps, challenges, risks and mitigation, and puts in place a response plan for municipalities for the forthcoming financial year.</p> <p>One documented support programme reflecting progress made and implemented, including an assessment of gaps, challenges, risks and mitigation, and puts in place a response plan for suppliers for the forthcoming financial year.</p> |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | No: X | |
| Spatial Location of Indicator | 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 a PT mandate | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP): Not applicable | | | |
| Indicator responsibility | Senior Managers: Provincial and Local Government Supply Chain Management | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): X | Safety: | Wellbeing: | Innovation, Culture and Governance: X |
| Implementation Data – (Key deliverables measured) | One documented support programme reflecting progress and implementation for suppliers, departments and municipalities | | | |

| | | | | |
|------------------------------|---|--------------------|---------------|-----------------|
| Indicator number | 3.2.1.4 | | | |
| Indicator title | Number of reports reflecting client support performance | | | |
| Short definition | A quarterly review of the sub-programme's overall performance to all our clients and provides the necessary support and redress for SCM | | | |
| 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 | | | |
| Key Beneficiaries | Departments, Provincial Public Entities & Suppliers | | | |
| Source of data | <ul style="list-style-type: none"> Data reports and extractions from intervention reports/programme of support Helpdesk register (queries and complaints) and Data Report Logged Walk-ins Training and/Intervention Reports Data reports and extractions from, ePS, CSD, WCSEB and other sources Gap analysis Report from prior year Perception surveys Data and Information Assimilation Tools Progress workbook on in-year initiatives inclusive of risks experienced and mitigation efforts | | | |
| Data limitations | Not applicable | | | |
| Assumptions | All clients will respond and be available to enable delivery of the support programme as well as a fully capacitated unit. | | | |
| Means of verification | Quarterly report that documents performance of the previous quarter in respect of the system of support, assistance and guidance provided to clients | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand driven indicator? | Yes: | No: X | |
| | Is this a standardised indicator? | Yes: | No: X | |
| Spatial Location of Indicator | 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): Not applicable | | | |
| Indicator responsibility | Senior Manager: Provincial Government Supply Chain Management | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for woman: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): X | Safety: | Well-being: | Innovation, Culture and Governance: None of the above: |
| Implementation Data – (Key deliverables measured) | Quarterly reflection report for system support, assistance and guidance provided to clients | | | |

| | | | | |
|------------------------------|--|---------------------|--------------------|-----------------|
| Indicator number | 3.2.1.5 | | | |
| Indicator title | Number of Procurement Disclosure Reports | | | |
| Short definition | Reporting of procurement performance information in a disclosure report for public consumption that supports continuous improvement and transparency of procurement in the province. | | | |
| Purpose | To enable transparency and accountability in the public domain. | | | |
| Key Beneficiaries | Public | | | |
| Source of data | <ul style="list-style-type: none"> Report that includes a website wireframe Physical e-enabled IT platform Project report on project deliverables Information from various financial and non-financial systems Business Intelligence Tool and Data Mart | | | |
| Data limitations | Not applicable | | | |
| Assumptions | The current departmental website can accommodate the needs of the unit to create the warehouse/data store. | | | |
| Means of verification | Four Procurement Disclosure Reports produced, (one per quarter) reflecting procurement performance in the province for transparency. | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |

| | | | |
|--|---|---------------------------------|---|
| | Is this a demand-driven indicator? | Yes: | No: X |
| | Is this a standardised indicator? | Yes: | No: X |
| Spatial Location of Indicator | 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: Canal Walk, Century City – Walk-in centre, 4 Waterford Place, Century City, Cape Town | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP): Not applicable | | |
| Indicator responsibility | Senior Manager: Provincial Government Supply Chain Management | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | |
| | Description of spatial impact: Not applicable | | |
| Disaggregation of beneficiaries - (Human Rights groups) | Target for women: | | Not applicable |
| | Target for youth: | | Not applicable |
| | Target for people with disabilities: | | Not applicable |
| | Target for older persons: | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Well-being: Innovation, Culture and Governance: None of the above: X |
| Implementation Data – (Key deliverables measured) | Four Procurement Disclosure Report produced | | |

| | | | | |
|------------------------------|---|---------------------|--------------------|-----------------|
| Indicator number | 3.2.1.6 | | | |
| Indicator title | Number of reports on strategic sourcing interventions | | | |
| Short definition | Reporting on strategic sourcing and value for money interventions that include commodity procurement strategies that drive efficiencies and enable local economic development through transversal contracting, framework agreements and other contracting models that may have been implanted for the period. | | | |
| Purpose | Leveraged procurement strategies in place that have socio-economic benefit and/or meet the needs of citizens and that result in value-for-money purchasing. | | | |
| Key Beneficiaries | Department and provincial public entities | | | |
| Source of data | <ul style="list-style-type: none"> • Research and gap analysis reports that target interventions • Project plans • 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 contract • Tools, templates and checklists • Interventions | | | |
| Data limitations | Quality and integrity of data are dependent on external sources and stakeholders and are beyond the unit's control, and financial systems and tools that are not integrated. | | | |
| Assumptions | <ul style="list-style-type: none"> • The unit has the required data and evidence to understand the needs of the citizens and to develop strategies with socio-economic benefit in order to meet and/or their needs. • The unit has the necessary resources/ structure to perform on the indicator. | | | |
| Means of verification | <ul style="list-style-type: none"> • Four reports (one per quarter) that reflect on strategic sourcing interventions undertaken in the previous quarter to improve procurement and enable value for money in the province. | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: X | Year-to-date: | Non-cumulative: |
| Reporting cycle | Quarterly: X | Bi-annually: | Annual: | |
| Desired performance | Higher than target: | On target: X | Lower than target: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | No: X | |

| | | | |
|---|---|---------------------------------|-------------------------------------|
| | Is this a standardised indicator? | Yes: | No: X |
| Spatial Location of Indicator | 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): Not applicable | | | |
| Indicator responsibility | Senior Manager: Provincial Government Supply Chain Management | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | |
| | Description of spatial impact: Not applicable | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | Not applicable |
| | Target for youth: | | Not applicable |
| | Target for people with disabilities: | | Not applicable |
| | Target for older persons; | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: |
| | | | Innovation, Culture and Governance: |
| Implementation Data – (Key deliverables measured) | Four strategic sourcing intervention reports | | |

| | | | |
|---|--|---------------------------------|------------------------------------|
| Indicator number | 3.2.1.7 | | |
| Indicator title | Number of SCM system insight reports produced | | |
| 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. | | |
| 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. | | |
| Key Beneficiaries | Departments | | |
| Source of data | 53 system insight reports (13 per quarter plus a consolidated annual report for the WCG in the first quarter for the previous financial year) | | |
| Data limitations | Quality and integrity of data are dependent on external sources and stakeholders are beyond the department's control, and financial systems and tools that are not integrated. | | |
| Assumptions | The unit has the required data and evidence to produce system insight reports | | |
| Means of verification | <ul style="list-style-type: none"> 14 x annual quarterly SCM Insight Reports for 2023/24 inclusive of 1 x consolidated report 13 x quarterly SCM Insight Report for departments subsequently in remaining quarters for quarters 1,2 and 3. | | |
| 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: |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | |
| | Access | Reliability | Responsiveness |
| | Integrity | | |
| | Is this a demand-driven indicator? | Yes: | No: X |
| | Is this a standardised indicator? | Yes: | No: X |
| Spatial Location of Indicator | 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 e Annual Operational Plan (AOP): Not applicable | | | |
| Indicator responsibility | Senior Manager: Provincial Government Supply Chain Management | | |

| | | | | | |
|--|--|---------|------------|-------------------------------------|-----------------------------|
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | | |
| | Description of spatial impact: Not applicable | | | | |
| Disaggregation of beneficiaries-Human Rights groups | Target for women: | | | | Not applicable |
| | Target for youth: | | | | Not applicable |
| | Target for people with disabilities: | | | | Not applicable |
| | Target for older persons: | | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: | None of the above: X |
| Implementation Data – (Key deliverables measured) | 14 annual quarterly SCM Insight Reports and 1 consolidated report, 13 quarterly SCM Insight Report for departments | | | | |

Sub-programme 3.3: Supporting and Interlinked Financial Systems

Output Indicators

| | | | | |
|---|---|---------------------------------|----------------|--|
| 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. | | | |
| Purpose | The effective management of transversal systems and veracity of data. | | | |
| Key Beneficiaries | 13 votes | | | |
| Source of data | Transversal financial systems (LOGIS, BAS, PERSAL) | | | |
| Data limitations | The availability of the systems and system-generated reports. | | | |
| Assumptions | Full, effective use of financial systems | | | |
| Means of verification | User account management audit reports; release reports | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X |
| Reporting cycle | Quarterly: X | Bi-annually: | | Annually: |
| Desired performance | Higher than target: | On target: X | | Lower than target: |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | | No: X |
| Spatial Location of Indicator | Is this a standardised indicator? | Yes: | | No: X |
| | 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): Not applicable | | | | |
| Indicator responsibility | Senior Manager: Supporting and Interlinked Financial Systems | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries -Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: X |
| Implementation Data – (Key deliverables measured) | User account management audit report, release report | | | |

| | | | | |
|--|---|---------------------------------|----------------|--|
| 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. | | | |
| Purpose | To ensure optimal, efficient utilisation of the transversal financial system. | | | |
| Key Beneficiaries | 13 votes | | | |
| Source of data | Transversal financial system reports | | | |
| Data limitations | Training venues and skilled training resources (human and financial) | | | |
| Assumptions | Data quality for better reporting and decision making | | | |
| Means of verification | Training reports | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X |
| Reporting cycle | Quarterly: X | Bi-annually: | | Annually: |
| Desired performance | Higher than target: | On target: X | | Lower than target: |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | | No: X |
| | Is this a standardised indicator? | Yes: | | No: X |
| Spatial Location of Indicator | 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): Not applicable | | | |
| Indicator responsibility | Senior Manager: Supporting and Interlinked Financial Systems | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: X |
| Implementation Data – (Key deliverables measured) | End-user training report | | | |

| | | | | | | |
|--|--|---------------------------------|----------------|--|-------------------|--|
| 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. | | | | | |
| Purpose | To ensure optimal, efficient utilisation of the transversal financial system and promote innovation. | | | | | |
| Key Beneficiaries | 13 votes | | | | | |
| Source of data | System reports/downloads | | | | | |
| Data limitations | Lack of resources (human and financial), access to relevant data from national sources | | | | | |
| Assumptions | Technical resources are available, such as developers and tools. | | | | | |
| Means of verification | User Acceptance Certificates | | | | | |
| 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: | | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | | | |
| | Access | Reliability | Responsiveness | Integrity | | |
| | Is this a demand-driven indicator? | Yes: | | | No: X | |
| | Is this a standardised indicator? | Yes: | | | No: X | |
| Spatial Location of Indicator | 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): Not applicable | | | | | |
| Indicator responsibility | Senior Manager: Supporting and Interlinked Financial Systems | | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | | | |
| | Description of spatial impact: Not applicable | | | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable | | |
| | Target for youth: | | | Not applicable | | |
| | Target for people with disabilities: | | | Not applicable | | |
| | Target for older persons: | | | Not applicable | | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: X | None of the above | |
| Implementation Data – (Key deliverables measured) | User acceptance certificates | | | | | |

| | | | | |
|--|---|---------------------------------|----------------|--|
| 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. | | | |
| Purpose | To improve financial system reporting and help with decision making in Western Cape Government departments. | | | |
| Key Beneficiaries | 13 votes | | | |
| Source of data | Transversal financial systems | | | |
| Data limitations | The availability of the systems and system-generated reports | | | |
| Assumptions | All financial systems are available. | | | |
| Means of verification | Reports from Kitso, PERSAL Share and LOGIS | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative | Year-end: | Year-to-date: | Non-cumulative: X |
| Reporting cycle | Quarterly: X | Bi-annually: | | Annually: |
| Desired performance | Higher than target: | On target: X | | Lower than target: |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | | No: X |
| | Is this a standardised indicator? | Yes: | | No: X |
| Spatial Location of Indicator | 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: | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP): Not applicable | | | |
| Indicator responsibility | Senior Manager: Supporting and Interlinked Financial Systems | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: X |
| Implementation Data – (Key deliverables measured) | Kitso, PERSAL Share and LOGIS reports | | | |

Programme 4 – Financial Governance

Sub-programme 4.2: Accounting Services

Element: Local Government Accounting

Output Indicators

| | | | | |
|--|---|---------------------------------|----------------|--|
| Indicator number | 4.2.1.1 | | | |
| Indicator title | Number of municipal accounting assessment reports | | | |
| Short definition | Contribution to reports compiled for governance engagements | | | |
| Purpose | Improve financial maturity of municipalities | | | |
| Key Beneficiaries | Municipalities | | | |
| Source of data | FMCMM In the absence of FMCMM completed questionnaires, other credible sources of data to extract the state of governance maturity. | | | |
| Data limitations | Inaccuracy of municipal data; late submission of municipal data | | | |
| Assumptions | No changes to planned process by the organisation | | | |
| Means of verification | Inputs into the integrated governance assessment reports. The City of Cape Town mid-year budget and performance summary report/presentation. | | | |
| 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: |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | | No: X |
| | Is this a standardised indicator? | Yes: | | No: X |
| Spatial Location of Indicator | 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): Not applicable | | | |
| Indicator responsibility | Senior Manager: Local Government Accounting | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: X |
| Implementation Data – (Key deliverables measured) | The City of Cape Town mid-year budget and performance summary report/presentation | | | |

| | | | | |
|--|---|--|---|--|
| Indicator number | 4.2.1.2 | | | |
| Indicator title | Number of interventions to inform the application of accounting standards for municipalities | | | |
| Short definition | Support provided to municipalities to inform relevant accounting standards compliance. | | | |
| Purpose | Assist municipalities to improve compliance with relevant GRAP and MFMA reporting requirements. | | | |
| Key Beneficiaries | Municipal officials | | | |
| Source of data | Accounting Working Committee agendas and presentations, Municipal audit readiness engagement reports, Review of AFS using the GRAP disclosure checklist, AFS consistency workshop agenda and presentations, Provincial MFMA Audit Steering agendas, GRAP update training agenda and presentation | | | |
| Data limitations | Access to ICT infrastructure | | | |
| Assumptions | There will a basic knowledge of accounting standards by municipalities. No external factors will influence the continuity of processes within the municipal space. | | | |
| Means of verification | Presentations, Attendance registers, Close-out reports (Audit Readiness Assessment), AFS GRAP Disclosure checklist, Engagement minutes action notes, Action point list (Audit check-in meetings) | | | |
| 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: | |
| Desired performance | Higher than target: | On target: <input checked="" type="checkbox"/> | Lower than target: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: <input checked="" type="checkbox"/> | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | No: <input checked="" type="checkbox"/> | |
| | Is this a standardised indicator? | Yes: | No: <input checked="" type="checkbox"/> | |
| Spatial Location of Indicator | 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): Not applicable | | | |
| Indicator responsibility | Senior Manager: Local Government Accounting | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | Not applicable | | |
| | Target for youth: | Not applicable | | |
| | Target for people with disabilities: | Not applicable | | |
| | Target for older persons: | Not applicable | | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Well-being: | Innovation, Culture and Governance: |
| | | | | None of the above: <input checked="" type="checkbox"/> |
| Implementation Data – (Key deliverables measured) | Close-out reports (Audit Readiness Assessment), AFS GRAP Disclosure checklist, Engagement minutes action notes, Action point list (Audit check-in meetings) | | | |

| | | | | | |
|--|---|---------------------|---------------------------------|-------------------------------------|------------------------------------|
| Indicator number | 4.2.1.3 | | | | |
| Indicator title | Percentage of submitted data strings reconciled to audited AFS | | | | |
| Short definition | Alignment between audited AFS and mSCOA data strings | | | | |
| Purpose | Ensure integrity of data submitted by municipalities to National Treasury | | | | |
| Key Beneficiaries | Municipalities | | | | |
| Source of data | AFS reconciliations between uploaded AUDA data strings on the National Treasury (NT) LG database and the audited AFS by municipalities. | | | | |
| Data limitations | Accuracy of data; timeous submission of data by municipalities | | | | |
| Assumptions | Availability of NT LG database | | | | |
| Means of verification | AFS reconciliations | | | | |
| Method of calculation | Numerator: Number of AFS reconciliations AUDA on NT LG database | | X100 | | |
| | Denominator: Number of AUDA data strings correctly uploaded to the NT LG database | | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | | No: X |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | | |
| | Access | Reliability | Responsiveness | Integrity | |
| | Is this a demand-driven indicator? | | Yes: | | No: X |
| | Is this a standardised indicator? | | Yes: | | No: X |
| Spatial Location of Indicator | 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): Not applicable | | | | |
| Indicator responsibility | Senior Manager: Local Government Accounting | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | | |
| | Description of spatial impact: Not applicable | | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable | |
| | Target for youth: | | | Not applicable | |
| | Target for people with disabilities: | | | Not applicable | |
| | Target for older persons: | | | Not applicable | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: | None of the above: X |
| Implementation Data – (Key deliverables measured) | AFS Reconciliations | | | | |

Element: Provincial Government Accounting and Compliance

Output indicators

| | | | | | |
|--|---|------------------------------------|---------------------------------------|--|-----------------------------|
| 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. | | | | |
| Purpose | To achieve higher levels of governance by improving the financial management capability of departments. | | | | |
| Key Beneficiaries | Internal and external stakeholders: Departments and internal staff/units within PT | | | | |
| Source of data | Minutes of the governance engagements or support plans of departments | | | | |
| Data limitations | Accuracy of data; timeous submission of data by departments, PT units and minutes from other units when following the integrated engagement approach. | | | | |
| 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 | Engagement report or support plans | | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | | |
| | Access | Reliability | Responsiveness | Integrity | |
| | Is this a demand-driven indicator? | | Yes: | No: X | |
| | Is this a standardised indicator? | | Yes: | No: X | |
| Spatial Location of Indicator | Number of locations | Single location: Not applicable | Multiple locations: Not applicable | Spatial Location of Indicator: 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): Not applicable. | | | | |
| Indicator responsibility | Senior Manager: Provincial Government Accounting and Compliance | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | | |
| | Description of spatial impact: Not applicable | | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable | |
| | Target for youth: | | | Not applicable | |
| | Target for people with disabilities: | | | Not applicable | |
| | Target for older persons: | | | Not applicable | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: | None of the above: X |
| Implementation Data – (Key deliverables measured) | Departmental governance performance engagement reports | | | | |

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|--|---|---------------------------------|------------------------------------|---|
| Indicator number | 4.2.2.2 | | | |
| Indicator title | Number of internal control interventions rolled out in departments | | | |
| Short definition | To improve internal control within departments. | | | |
| Purpose | To improve the system of internal control within departments. | | | |
| Key Beneficiaries | External stakeholders – departments | | | |
| Source of data | Attendance registers of training initiatives or action minutes of the internal control related forum or presentations. | | | |
| Data limitations | Accuracy of data; timeous submission of data by departments. | | | |
| 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 | Attendance records or action minutes or presentations. | | | |
| Method of calculation | Simple count | | | |
| Calculation type | Cumulative: | Year-end: X | Year-to-date: | Non-cumulative: |
| Reporting cycle | Quarterly: | Bi-annually: X | Annually: | |
| Desired performance | Higher than target: | On target: X | Lower than target: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | No: X | |
| | Is this a standardised indicator? | Yes: | No: X | |
| Spatial Location of Indicator | 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): Not applicable | | | |
| Indicator responsibility | Senior Manager: Provincial Government Accounting and Compliance | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: None of the above: X |
| Implementation Data – (Key deliverables measured) | Attendance records or action minutes or presentations for internal control interventions rolled out in departments | | | |

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|---|---|---------------------------------|----------------|-------------------------------------|-----------------------------|
| Indicator number | 4.2.2.3 | | | | |
| Indicator title | Number of votes assessed against the applicable accounting frameworks | | | | |
| Short definition | The effective roll-out of accounting reporting frameworks that enable effective financial reporting. | | | | |
| Purpose | To achieve higher levels of governance by improving the financial management capability of departments. | | | | |
| Key Beneficiaries | Departments | | | | |
| Source of data | Submitted departmental AFS/IFS for reporting purposes. | | | | |
| Data limitations | Accuracy of data; timeous submission of data by departments. | | | | |
| 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). | | | | |
| Method of calculation | Simple count | | | | |
| Calculation type | Cumulative: | Year-end: | Year-to-date: | Non-cumulative: X | |
| Reporting cycle | Quarterly: X | Bi-annually: | | Annually: | |
| Desired performance | Higher than target: | On target: X | | Lower than target: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | | |
| | Access | Reliability | Responsiveness | Integrity | |
| | Is this a demand-driven indicator? | Yes: | | No: X | |
| | Is this a standardised indicator? | Yes: | | No: X | |
| Spatial Location of Indicator | 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): Not applicable | | | | |
| Indicator responsibility | Senior Manager: Provincial Government Accounting and Compliance | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | | |
| | Description of spatial impact: Not applicable | | | | |
| Disaggregation of beneficiaries - Human Rights group | Target for women: | | | Not applicable | |
| | Target for youth: | | | Not applicable | |
| | Target for people with disabilities: | | | Not applicable | |
| | Target for older persons: | | | Not applicable | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: | None of the above: X |
| Implementation Data – (Key deliverables measured) | AFS/IFS assessment reports | | | | |

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|---|---|---------------------------------|----------------|-------------------------------------|-----------------------------|
| Indicator number | 4.2.2.4 | | | | |
| Indicator title | Number of Entities assessed against the applicable accounting frameworks | | | | |
| Short definition | The effective roll-out of accounting reporting frameworks that enable effective financial reporting. | | | | |
| Purpose | To achieve higher levels of governance by improving the financial management capability of entities | | | | |
| Key Beneficiaries | Entities | | | | |
| Source of data | Submitted entity AFS/IFS for reporting purposes. | | | | |
| Data limitations | Accuracy of data; timeous submission of data by entities. | | | | |
| 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). | | | | |
| Method of calculation | Simple count | | | | |
| Calculation type | Cumulative: | Year-end: | Year-to-date: | Non-cumulative: X | |
| Reporting cycle | Quarterly: | Bi-annually: X | | Annually: | |
| Desired performance | Higher than target: | On target: X | | Lower than target: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | | |
| | Access | Reliability | Responsiveness | Integrity | |
| | Is this a demand-driven indicator? | Yes: | | No: X | |
| | Is this a standardised indicator? | Yes: | | No: X | |
| Spatial Location of Indicator | 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): Not applicable | | | | |
| Indicator responsibility | Senior Manager: Provincial Government Accounting and Compliance | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | | |
| | Description of spatial impact: Not applicable | | | | |
| Disaggregation of beneficiaries - Human Rights group | Target for women: | | | Not applicable | |
| | Target for youth: | | | Not applicable | |
| | Target for people with disabilities: | | | Not applicable | |
| | Target for older persons: | | | Not applicable | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: | None of the above: X |
| Implementation Data – (Key deliverables measured) | AFS/IFS assessment reports | | | | |

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|--|--|---------------------------------|----------------|---|
| Indicator number | 4.2.2.5 | | | |
| 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. | | | |
| Purpose | It is a PFMA imperative to inform provincial government and other users of the position and performance of the province. | | | |
| Key Beneficiaries | All relevant stakeholders | | | |
| Source of data | Consolidated departmental AFS, entity AFS, PRF | | | |
| Data limitations | Dependent on the audit outcomes of the financial statements of the departments, the PRF and entities. | | | |
| Assumptions | Sound financial reporting in terms of the applicable accounting frameworks and the PFMA to bring about transparency and accountability of public resources. Timing of the audited AFS of all institutions required for the consolidation | | | |
| Means of verification | Tabling letter to Speaker and ACFS publication. | | | |
| Method of calculation | One 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 |
| Desired performance | Higher than target: | On target: X | | Lower than target: |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | | No: X |
| | Is this a standardised indicator? | Yes: | | No: X |
| Spatial Location of Indicator | 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): Not applicable | | | |
| Indicator responsibility | Senior Manager: Provincial Government Accounting and Compliance | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: None of the above: X |
| Implementation Data – (Key deliverables measured) | Tabling letter to the Speaker and ACFS publication | | | |

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|---|--|---------------------------------|----------------|-------------------------------------|-----------------------------|
| Indicator number | 4.2.2.6 | | | | |
| Indicator title | Number of interventions to inform the application of accounting standards for departments and entities | | | | |
| Short definition | Support provided to departments and entities to inform relevant accounting frameworks compliance | | | | |
| Purpose | Assist departments and entities to improve compliance with MCS GRAP and the PFMA reporting requirements | | | | |
| Key Beneficiaries | Departments and Entities | | | | |
| Source of data | Financial Accountants Forum presentations and agendas; or AFS Consistency workshops presentations and agendas, or annual MCS and GRAP updates training presentations and agenda | | | | |
| Data limitations | Access to ICT Infrastructure | | | | |
| Assumptions | A basic knowledge of accounting frameworks by departments and entities | | | | |
| Means of verification | Presentations; or Attendance registers; or Action minutes | | | | |
| Method of calculation | Simple count | | | | |
| Calculation type | Cumulative: X | Year-end: | Year-to-date: | Non-cumulative: | |
| Reporting cycle | Quarterly: X | Bi-annually: | | Annually: | |
| Desired performance | Higher than target: | On target: X | | Lower than target: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | | |
| | Access | Reliability | Responsiveness | Integrity | |
| | Is this a demand-driven indicator? | Yes: | | No: X | |
| | Is this a standardised indicator? | Yes: | | No: X | |
| Spatial Location of Indicator | 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): Not applicable | | | | |
| Indicator responsibility | Senior Manager: Provincial Government Accounting and Compliance | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | | |
| | Description of spatial impact: Not applicable | | | | |
| Disaggregation of beneficiaries - Human Rights group | Target for women: | | | Not applicable | |
| | Target for youth: | | | Not applicable | |
| | Target for people with disabilities: | | | Not applicable | |
| | Target for older persons: | | | Not applicable | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: | None of the above: X |
| Implementation Data – (Key deliverables measured) | Presentations, attendance registers or action minutes for interventions to inform the application of accounting standards for departments and entities | | | | |

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|--|---|------------------------------------|---------------------------------------|--|
| Indicator number | 4.2.2.7 | | | |
| Indicator title | Number of CGRO self-assessment scorecard reports | | | |
| Short definition | Corporate Governance Review and Outlook (CGRO) self-assessment is intended to examine the Financial Management Capability (FMC) of Departments and will be based on FMC level 3 | | | |
| Purpose | To achieve higher levels of governance by improving the financial management capability of departments. | | | |
| Key Beneficiaries | Internal and external stakeholders: Departments and internal staff/units within PT | | | |
| Source of data | CGRO assessments reports | | | |
| Data limitations | Accuracy of data; timeous submission of data by departments and PT units | | | |
| Assumptions | The department will be responsive and finalise the CGRO self-assessment within the given timeframe | | | |
| Means of verification | CGRO self-assessment report | | | |
| 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: |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | | No: X |
| | Is this a standardised indicator? | Yes: | | No: X |
| Spatial Location of Indicator | Number of locations | Single location: Not applicable | Multiple locations: Not applicable | Spatial Location of Indicator: 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): Not applicable. | | | |
| Indicator responsibility | Senior Manager: Provincial Government Accounting and Compliance | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: X |
| Implementation Data – (Key deliverables measured) | CGRO self-assessment report | | | |

Sub-programme 4.3: Corporate Governance

Output Indicators

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|--|--|---------------------------------|------------------------------------|--|
| 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 | | | |
| Purpose | To improve the financial governance maturity level of municipalities through the annual integrated governance assessment and feedback process. | | | |
| Key Beneficiaries | Municipalities | | | |
| Source of data | WCMES tool, FMCMM tool, GoMuni, E-Monitoring system Municipal annual report Quarterly and/or bi-annual return forms Audit reports and management reports where provided | | | |
| Data limitations | The accuracy of the assessment is dependent in the reliability of the information as supplied by municipalities and governance departments. | | | |
| Assumptions | All role-players support integration, and this process is refined for annual efficiencies. This process will progressively improve municipal governance over time. | | | |
| Means of verification | Integrated governance assessment reports The City of Cape Town mid-year budget and performance summary report/presentation | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | No: X | |
| | Is this a standardised indicator? | Yes: | No: X | |
| Spatial Location of Indicator | 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): Not applicable | | | |
| Indicator responsibility | Senior Manager: Financial Governance | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: X None of the above: |
| Implementation Data – (Key deliverables measured) | Integrated governance assessment report | | | |

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|--|--|---------------------------------|------------------------------------|--|
| 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 provided to all 30 municipalities. The detail of the different types of initiatives is listed in the operational plan. | | | |
| Purpose | To improve the financial management capacity 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. | | | |
| Key Beneficiaries | Municipal officials | | | |
| Source of data | Governance assessment, TIME IYM meetings, various forums led by quarterly and/or bi-annual return forms, training material and guidance documents, audit reports and management reports | | | |
| Data limitations | Not applicable | | | |
| 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 or action notes of meetings | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | No: X | |
| | Is this a standardised indicator? | Yes: | No: X | |
| Spatial Location of Indicator | 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: Municipalities | | | |
| | For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP): Not applicable | | | |
| Indicator responsibility | Senior Manager: Financial Governance | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: X |
| Implementation Data – (Key deliverables measured) | Governance assessment reports | | | |

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|--|---|---------------------------------|----------------|--|--------------------|
| 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. | | | | |
| 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. | | | | |
| Key Beneficiaries | Municipalities | | | | |
| Source of data | Information to inform support initiatives on municipal risk and internal audit are gathered from assessment completed on the Western Cape Monitoring and Evaluation System and National Treasury Financial Management Capability Maturity Model system, relevant Forum and Training sessions. | | | | |
| Data limitations | The accuracy of the assessment is dependent on the reliability of the information as supplied by municipalities. | | | | |
| Assumptions | 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, or action notes for matters to follow up. | | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | | |
| | Access | Reliability | Responsiveness | Integrity | |
| | Is this a demand-driven indicator? | Yes: | | No: X | |
| | Is this a standardised indicator? | Yes: | | No: X | |
| Spatial Location of Indicator | 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): Not applicable | | | | |
| Indicator responsibility | Senior Manager: Financial Governance | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | | |
| | Description of spatial impact: Not applicable | | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable | |
| | Target for youth: | | | Not applicable | |
| | Target for people with disabilities: | | | Not applicable | |
| | Target for older persons: | | | Not applicable | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: X | None of the above: |
| Implementation Data – (Key deliverables measured) | Integrated governance assessment report, training material, guidance documents, circulars | | | | |

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|---|---|---------------------------------|----------------|--|
| 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. | | | |
| 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. | | | |
| Key Beneficiaries | Departments and public entities | | | |
| Source of data | The information gathered to inform support initiatives are sourced via various relevant forums, PT assessments, various sources of legislative updates, including Sabinet, Lexis Nexis, case law and requests from the centralised office in the province dealing with provincial requests. | | | |
| Data limitations | The accuracy of the information available on the identified websites (Sabinet, LexisNexis) | | | |
| Assumptions | No changes to planned process by the organisation. Consistent interpretation between NT and PT on prescripts. | | | |
| Means of verification | Commentary, Reports, attendance registers, presentations, circulars, frameworks, guidelines, recordings and transcripts of meetings | | | |
| 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: |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | | No: X |
| | Is this a standardised indicator? | Yes: | | No: X |
| Spatial Location of Indicator | 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): Not applicable | | | | |
| Indicator responsibility | Senior Manager: Financial Governance | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries -Human Rights groups | Target for women: | | | Not applicable |
| | Target for youth: | | | Not applicable |
| | Target for people with disabilities: | | | Not applicable |
| | Target for older persons: | | | Not applicable |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Well-being: | Innovation, Culture and Governance: X |
| Implementation Data – (Key deliverables measured) | Commentary reports, presentations | | | |

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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. | | | |
| 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. | | | |
| Key Beneficiaries | Municipalities | | | |
| Source of data | <ul style="list-style-type: none"> • WCMES tool and FMCMM tool • Municipal engagements • Sabinet, LexisNexis, case law | | | |
| 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) | | | |
| Assumptions | No changes to planned process by the organisation. Consistent interpretation between NT and PT on prescripts. | | | |
| Means of verification | Commentary, Integrated governance assessment reports, attendance registers, presentations, circular, framework and guidelines, reports, recordings and transcripts of meetings. | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | |
| | Access | Reliability | Responsiveness | Integrity |
| | Is this a demand-driven indicator? | Yes: | No: X | |
| | Is this a standardised indicator? | Yes: | No: X | |
| Spatial Location of Indicator | 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): Not applicable | | | |
| Indicator responsibility | Senior Manager: Financial Governance | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | |
| | Description of spatial impact: Not applicable | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | Not applicable | | |
| | Target for youth: | Not applicable | | |
| | Target for people with disabilities: | Not applicable | | |
| | Target for older persons: | Not applicable | | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: X |
| Implementation Data – (Key deliverables measured) | Commentary, Integrated governance assessment reports, circular, framework and guidelines, reports, | | | |

| | | | | | |
|---|--|---------------------------------|----------------|--|--------------------|
| 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 Accountants (SAICA) accredited training programme. Compliance with the assessment needs analyses (ANAs)/professional development summary (PDS), professional skills review (PSR) and technical skills review (TSR)/learning outcome review (LOR) submitted as per SAICA requirements. | | | | |
| Purpose | To improve the capacitation of public sector through the effective execution of the SAICA accredited training programme. | | | | |
| Key Beneficiaries | CAA trainees, departments, and public entities | | | | |
| Source of data | <ul style="list-style-type: none"> • Training assessments • Minutes of meetings • Presentations | | | | |
| Data limitations | Not applicable | | | | |
| Assumptions | Training programme addresses financial management skills gap and pipeline. | | | | |
| Means of verification | Assessment Needs Analysis Report/Professional Development Summary | | | | |
| Method of calculation | Numerator: Number of ANA submissions assessed/ Professional Development Summary assessed | | X100 | | |
| | Denominator: Number of ANA submissions received/ Professional Development Summary received | | | | |
| 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: | |
| Type of Indicator | Is this a service delivery indicator? | Yes: | | No: X | |
| | If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple selections can also be made): | | | | |
| | Access | Reliability | Responsiveness | Integrity | |
| | Is this a demand-driven indicator? | Yes: | | | No: X |
| | Is this a standardised indicator? | Yes: | | | No: X |
| Spatial Location of Indicator | 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): Not applicable | | | | |
| Indicator responsibility | Senior Manager: Financial Governance | | | | |
| Spatial Transformation | Spatial transformation priorities: Not applicable | | | | |
| | Description of spatial impact: Not applicable | | | | |
| Disaggregation of beneficiaries - Human Rights groups | Target for women: | | | Not applicable | |
| | Target for youth: | | | Not applicable | |
| | Target for people with disabilities: | | | Not applicable | |
| | Target for older persons; | | | Not applicable | |
| Provincial Strategic Implementation Plan (PSIP) | Growth for Jobs (G4J): | Safety: | Wellbeing: | Innovation, Culture and Governance: X | None of the above: |
| Implementation Data – AOP (Key deliverables and actions) | Assessment Needs Analysis Report/Professional Development Summary | | | | |

PART E

Annexures



PART E: ANNEXURES

Annexure A: Amendments to the Strategic Plan

The department has no revisions to the approved Strategic Plan as this is the fifth 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 PT 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 PT 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 Municipal Talent Management Initiatives | 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 strategic procurement strategies to drive value for money | Strengthening strategic procurement planning to deliver services and enable economic growth and development | Not available | All | All | Letitia Sallies | NT, DLG, DotP, DEA&DP, CIDB, DTIC, DOI, municipalities, tertiary institutions, EDP and SMART procurement, VUKA Group |
| Strengthening data, its use and analytical capability in municipalities | Successful rollout of mSCOA | Not available | All | All | Aziz Hardien | 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 | Nadia Rinqest | NT, DLG, DotP, DEA&DP, municipalities, tertiary institutions, EDP |

Acronyms

| | |
|-----------------|--|
| 4IR | 4 th Industrial Revolution |
| ACFS | Annual Consolidated Financial Statements |
| AF | African Female |
| AFS | Annual Financial Statements |
| AG | Auditor-General |
| AGSA | Auditor-General of South Africa |
| AM | Asset Management |
| ANA | Assessment Needs Analyses |
| AO | Accounting Officer |
| AOP | Annual Operational Plan |
| AOS | Accounting Officer System |
| APP | Annual Performance Plan |
| ATC | Announcements Tabling Committee |
| AUDA | African Union Development Agency |
| BAS | Basic Accounting System |
| B-BBEE | Broad-Based Black Economic Empowerment |
| BI | Business Intelligence |
| BIDM | Business Information and Data Management |
| CAA | Chartered Accountants Academy |
| CAE | Chief Audit Executive |
| C-AMP | Custodian Asset Management Plan |
| CFO | Chief Financial Officer |
| CeI | Centre for e-Innovation |
| CIDB | Construction Industry Development Board |
| CoE | Compensation of Employees |
| COVID-19 | Coronavirus Disease 2019 |
| CRM | Customer Relationship Management |
| CSD | Central Supplier Database |
| CSI | Corporate Social Investment |
| CIT | Corporate Income Tax |
| CGRO | Corporate Governance Review and Outlook |
| DEA | Department Of Environmental Affairs |
| DEP | Departmental Evaluation Plan |

| | |
|-----------------|--|
| DoRA | Division of Revenue Act |
| DP | Development Planning |
| DOI | Department Of Infrastructure |
| DLG | Department of Local Government |
| DotP | Department of the Premier |
| DTi | Department of Trade and Industry |
| DPSA | Department of Public Service and Administration |
| EE | Employment Equity |
| ELS | Evergreen Legacy Systems |
| EPS | Electronic Procurement System |
| EPRE | Estimates of Provincial Revenue and Expenditure |
| ERM | Enterprise Risk Management |
| EDP | Executive Development Programme |
| FAQ | Frequently Asked Questions |
| FIDPM | Framework Infrastructure Delivery and Procurement Management |
| FMC | Financial Management Capability |
| FMCM | Financial Management Capability Maturity Model |
| GDP | Gross Domestic Product |
| GRAP | Generally, Recognised Accounting Practice |
| GRB | Gender Responsive Budgeting |
| GRPBMEAF | Gender Responsive Planning, Budgeting, Monitoring, Evaluation and Auditing Framework |
| G4J | The Growth for Jobs |
| HDI | Historically Disadvantaged Individuals |
| IA | Internal Audit |
| ICT | Information and Communication Technology |
| IDMS | Infrastructure Delivery Management System |
| IFMS | Integrated Financial Management System |
| IFS | Interim Financial Statements |
| IGR | Intergovernmental Relations |
| IIA | Institute of Internal Auditors |
| IRBA | Independent Regulatory Board for Auditors |
| IRM | Infrastructure Reporting Model |
| IT | Information Technology |
| IYM | In-Year Monitoring |
| JDMA | Joint District and Metro Approach |
| LED | Local Economic Development |
| LG | Local Government |
| LGBO | Local Government Budget Office |

| | |
|-----------------|--|
| LG MTEC | Local Government Medium-Term Expenditure Committee |
| LOGIS | Logistical Information System |
| LOR | Learning Outcome Review |
| M&E | Monitoring and Evaluation |
| MCS | Modified Cash Standards |
| MEC | Member of the Executive Council |
| MERO | Municipal Economic Review and Outlook |
| MFMA | Municipal Finance Management Act (Act 56 of 2003) |
| MGAP | Municipal Governance Action Plan |
| mSCOA | Municipal Standard Chart of Accounts |
| 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 |
| NT | National Treasury |
| NT FMCMM | National Treasury Financial Management Capability Maturity Model |
| NT LG | National Treasury Local Government |
| 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 | Predetermined Objective |
| PDS | Professional Development Summary |
| PDIA | Problem Driven Iterative Adaptation |
| PERO | Provincial Economic Review and Outlook |
| PERSAL | Personal and Salary Administration System |
| PFMA | Public Finance Management Act |
| PG MTEC | Provincial Government Medium-Term Expenditure Committee |
| PG SCM | Provincial Government Supply Chain Management |
| PPF | Project Preparation Facility |
| PPP | Public Private Partnerships |
| PPPF | Preferential Procurement Policy Framework Act, 2000 (PPPFA) |
| PRF | Provincial Revenue Fund |
| PMG | Parliamentary Monitoring Group |
| PSP | Provincial Strategic Plan |
| PSIP | Provincial Strategic Implementation Plan |

| | |
|-----------------|--|
| PT | Provincial Treasury |
| PwD | Person with Disabilities |
| QPR | Quarterly Performance Report |
| R-AMP | Road Asset Management Plans |
| SA | South Africa |
| SCM | Supply Chain Management |
| SDBIP | Service Delivery Budget Improvement Plan |
| SEO | Strategic Executive Officer |
| SIFS | Supporting and Interlinked Financial Systems |
| SEP | Socio-economic Profile |
| SEP-LG | Socio-economic Profile for Local Government |
| SIME | Strategic Integrated Municipal Engagement |
| SOMS | Strategic and Operational Management Support |
| SPLUMA | Spatial Planning and Land Use Management Act |
| SIDAFF | Sustainable Development and Financial Facility Programme |
| SAICA | South African Institute of Chartered Accountants |
| SOP | Standard Operating Procedure |
| SIPs | Strategic Infrastructure Projects |
| SMS | Senior Management Service |
| SMART | Specific, Measurable, Achievable, Relevant, Time-bound |
| TARC | Technical Accounting and Reporting Committee |
| T-Drive | Treasury Drive |
| TIME | Technical Integrated Municipal Engagement |
| TOR | Terms of Reference |
| TSR | Technical Skills Review |
| U-AMP | User Asset Management Plan |
| VAT | Value-Added Tax |
| VIP | Vision-inspired Priority |
| WC | Western Cape |
| WCG | Western Cape Government |
| WCGRB | Western Cape Gambling and Racing Board |
| WCMES | Western Cape Monitoring and Evaluation System |
| WC MTBPS | Western Cape Medium-Term Budget Policy Statement |
| WCSEB | Western Cape Supplier Evidence Bank |

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