



Annual Performance Plan

2023/24

**Western Cape Government
Provincial Treasury**

**Annual Performance Plan
2023/24**

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Executive Authority Statement

Provincial Treasury (PT) is a key driving force behind the Western Cape Government's (WCG) objective to be the gold standard for good governance and transparency in South Africa. It plays a significant role in ensuring that the priorities of the WCG are landed so that we can deliver on the growth for jobs, safety and well-being needs that our residents deserve.

PT assumes an important role in asking the tough questions that need to be answered so that, in the context of constrained resources, the WCG can prioritise doing more with less and continue to innovate in the best interests of our citizens. PT also takes a leading role in ensuring that we move from compliance to enablement that is underpinned by an unwavering culture of good governance.



Ms Mireille Wenger
Minister of Finance & Economic Opportunities

The Executive priorities are reconfirmed as follows:

1. Strengthening institutions
2. Projects to strengthen oversight, surveillance, and controls in the Departments, Public entities and Municipalities across the Province
3. Advancing Value-for-Money
4. Advancing financial sustainability
5. Governing for growth
6. Ongoing efforts to strengthen leadership and management in the PT
7. Effective management of risks in the gambling arena

The Provincial Treasury plays an important role in economic growth both in the provincial and municipal spheres of government. As evidenced by the PERO and the MERO, PT is already providing invaluable economic intelligence to guide economic policy. Infrastructure is a key driver of growth and also of provincial spending and henceforth, PT should continue to be a key assessor of the infrastructure capability of the WCG and explore other areas to support and facilitate economic growth in our province.

The Annual Performance Plan (APP) will expand on how PT will go about achieving these objectives. It will also outline how we move from governance for results to integrated provincial governance, focused on delivering citizen centric services.

PT has my support as they set about implementing the 2023/24 APP to help ensure that the WCG and Municipalities are the best run in the country and that our citizens can receive maximum impact through the delivery of services that provide dignity, opportunity and hope to all who live in the Western Cape.

A handwritten signature in black ink, appearing to read 'Mireille Wenger'.

MS M WENGER
MINISTER OF FINANCE AND ECONOMIC OPPORTUNITIES

Accounting Officer Statement

Given the uncertainties and risks in the environment, PT started its planning early in the financial year in a multistage process with an intention to focus closely on strategy execution. Leading from our vision, mission and values, which are well established and focused on how PT delivers services to citizens in partnership with departments and in municipalities, the focus has been on how well PT aligns both to the priorities of the executive, and its ability to align itself to enabling real impact.

The themes contained in the Executive Priorities are represented quite closely in the strategy of the department, firstly in terms of how it attempts to fill the strategy gap and secondly in terms of how PT defines, organises and aligns itself.

The strategy has been the subject of ongoing refinements and discussion over time, and I have been encouraged by the extent to which it has been able to become a vehicle through which we can organise our conversations across branches and across units. This is based on key aspects of how we formulate our main intention to focus provincial services on the needs of citizens; to work on our culture as a problem-solving enabling department, and to improve our structures so that they feed our strategy and the extent to which they serve the Provincial Strategic Plan (PSP) priorities of the WCG.

Our strategy as the PT therefore focuses on integrated provincial governance and effective local governance and is supported by strategic supply chain management and efficient infrastructure investment. This is representative of the core focal areas of the department.

The execution in these areas is based on building our own timber, managing our talent in a much more integrated way and implementing a digital transformation programme towards becoming a digital-first department over time. The intention is for us to leverage the data we have at our disposal towards real knowledge and insight to enable us to drive these four priority areas across the province.



MR DAVID SAVAGE

ACCOUNTING OFFICER: PROVINCIAL TREASURY



Mr David Savage

Accounting Officer: Provincial Treasury

During the course of the year, we considerably sharpened our focus in each of these priority areas and in relation to the execution levers we identified. One of the things we hope to contribute to progress is in terms of how we conceive the future of work. PT operates within a dynamic working environment and with our hybrid working arrangements we will explore how we build future office space for our staff. We are constrained by some of the buildings that we operate from but if we want to attract and retain young, smart and driven professionals, we would need to offer a smarter and enabling environment for those professionals to work in.

Similarly, we need to further build on our management capabilities, so that we are values led as a department. This has been a big part of what we have been doing in our culture journey and where we have, across the department, taken the lead in owning and building our own culture in a sustainable way going forward.

By presenting this APP for the 2023/24 financial year, we are recommitting ourselves to our mission of promoting cohesion and citizen centricity, and building capacity in the public sector by being adaptive, innovative and supportive with integrated management and partnerships that enable the delivery of quality services in a sustainable manner.

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 endeavor to achieve over the period 2023/24; and
- is aligned with the strategic priorities and principles of the Western Cape Government.

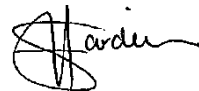
Ms N Ismail
Director: Strategic and Operational Management Support

Signature 

Ms A Smit
Chief Financial Officer

Signature 

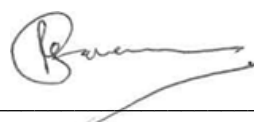
Mr AA Hardien
Chief Director: Financial Governance

Signature 

Mr I Smith
Chief Director: Asset Management

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

Signature 

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

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Mr DTJ Savage
Accounting Officer

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APPROVED BY

Ms M Wenger
Executive Authority

Signature 

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MANDATE

PART A

PART A: OUR MANDATE

1. Relevant legislative and policy mandates

1.1 Constitutional mandate

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

1.2 Legislative and Policy mandates

The legislative mandate within which 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 the 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. The 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>
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	<p>Financial Management of Parliament and Provincial Legislatures Act, 2009 (Act 10 of 2009)</p> <p>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.</p>
5	<p>Government Immoveable Asset Management Act, 2007 (Act 19 of 2007)</p> <p>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.</p>

6	<p>Intergovernmental Fiscal Relations Act, 1997 (Act 97 of 1997)</p> <p>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.</p>
7	<p>Intergovernmental Relations Framework Act, 2005 (Act 13 of 2005)</p> <p>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.</p>
8	<p>Public Audit Act, 2004 (Act 25 of 2004) as amended</p> <p>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.</p>
9	<p>Preferential Procurement Policy Framework Act, 2000 (Act 5 of 2000)</p> <p>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).</p>
10	<p>Provincial Tax Regulation Process Act, 2001 (Act 53 of 2001)</p> <p>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.</p>
11	<p>Public Service Act, 1994 (Act 103 of 1994) as amended</p> <p>This Act provides for the organisation and administration of the PT and for human resource management, which includes the regulation of conditions of employment, terms of office, discipline, retirement, and discharge of the PT staff members.</p>
12	<p>Spatial Planning and Land Use Management Act, 2013 (Act 16 of 2013) (SPLUMA)</p> <p>This Act:</p> <ul style="list-style-type: none"> • provides a framework for spatial planning and land use management in the Republic; • specifies the relationship between the spatial planning and the land use management system, and other kinds of planning; • provides for inclusive, developmental, equitable, and efficient spatial planning at the different spheres of government; • provides a framework for the monitoring, coordination, and review of the spatial planning and land-use management system; • provides a framework for policies, principles, norms and standards for spatial development planning, and land use management; • addresses past spatial and regulatory imbalances; • promotes greater consistency and uniformity in the application procedures of, and decision making by authorities responsible for land use decisions and development applications; • provides for the establishment, functions, and operations of municipal planning tribunals; • provides for the facilitation and enforcement of land use and development measures; and • provides for related matters.
13	<p>Annual Western Cape Appropriation Act</p> <p>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.</p>
14	<p>Western Cape Adjustments Appropriation Act(s) (Annual)</p> <p>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.</p>
15	<p>Western Cape Direct Charges Act, 2000 (Act 6 of 2000) as amended</p> <p>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.</p>
16	<p>Western Cape Gambling and Racing Act, 1996 (Act 4 of 1996) as amended</p> <p>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.</p>

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

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

Policy mandates

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

2. Institutional policies and strategies

The following policy mandates are primarily responsible for steering the work of PT.

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

Departmental strategic priorities and levers

Unprecedented stresses on PT due to a global pandemic with severe social, economic, and fiscal impacts resulted in a broad fiscal repositioning by the WCG to support immediate disaster response, alongside the development of the WC Recovery Plan. The resultant operational and fiscal pressures on the department led its pursuit of innovative and cost-effective ways to deliver services within the framework of the Strategic Plan. The department's strategic priorities are critical enablers for the PSP and WC Recovery Plan, and contribute to the provincial recovery, growth and development. These are:

- Integrated provincial governance.
- Effective local governance.

The strategic focus areas are:

- Strategic supply chain management.
- Efficient infrastructure investment.

Integrated talent management and digital transformation are the two critical levers to support the execution of these priorities and strengthen the institutional capability of PT in the longer term with a reflection on the role that knowledge management plays in PT.

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

3. Updates to relevant court rulings

The department has no new specific court rulings that have a significant, ongoing impact on its operations or service delivery obligations.



**STRATEGIC
FOCUS
PART B**

PART B: OUR STRATEGIC FOCUS

The vision, mission and professed values of Provincial Treasury are as follows:

1. Vision

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

2. Mission

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

3. Values

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

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

The APP for the 2023/24 financial year was developed through an iterative and interactive process that started early in April 2022. The focus was not on trying to shift the strategy as much as what was required to refine actionable items within the timeframes of the next Medium-Term Expenditure Framework. The focus was therefore firmly on strategy execution. As such, PT looked at the suitability of the strategic priorities and the execution levers. The focus was henceforth not to bring about dramatic change, but to effect incremental change to sharpen the sequence and the definition of what PT seeks to achieve.

A three-stage strategic planning process was followed.

The first stage afforded PT an opportunity to reflect on 2022/23 operational performance readiness, both individually and collectively where the Head of Department confirmed priorities for the upcoming financial year.

The first planning session was scheduled shortly after Minister Maynier tabled his budget for 2022/23 during which a number of his executive priorities were communicated. PT reconfirmed its departmental strategic priorities underpinned by its strategic levers, with the Strategy Execution Office (SEO) remaining a clear mechanism to plan, monitor and report on the implementation of the executive and departmental priorities. The session planned towards the next financial year

and served as an opportunity to create a tracking mechanism for the SEO to assess PT's performance. The plans were developed while anticipating, identifying and deliberating on risks and challenges with the aim of providing solutions to mitigate or eliminate the risks.

The management team reconvened for a second time in July 2022 to further drill into each of the strategic priorities to look specifically at their theories of change and to inform the medium term ending in 2025/26. This session planned for the next financial year(s) and the strategies will serve as a tracking mechanism for the Strategy Execution Office (SEO) to evaluate progress.

During August 2022, the third session took place to develop plans for the new financial year while anticipating, identifying and deliberating risks and challenges with the aim of providing solutions to mitigate or eliminate the risks. In order to achieve the targets that PT set for itself, it required a number of different planning tools including Political, Economic, Social, Technological, Legal and Environmental (PESTLE) factors, and Strengths Weaknesses Opportunity and Threats (SWOT), where we identified a number of strengths, weaknesses, opportunities and threats, the outcome of which forms the underlying girdle of this strategy planning document, highlighting the critical role that PT plays in ensuring a stable and sustainable fiscal future.

4.1 Socio-economic context

The economic context

The World Bank estimates that global economic growth will slow from 2.9 per cent in 2022 to 1.7 per cent in 2023 due to tightening monetary policy and Russia's invasion of the Ukraine, high levels of inflation, and financial stresses. Central banks will continue with aggressive monetary policy to bring inflation under control. The United States economy is expected to expand by 0.5 per cent in 2023 and by 1.6 per cent in 2024, while the Euro area economy is not expected to expand in 2023 due to energy supply disruptions and monetary policy tightening. The third quarter of 2022 saw the South

African economy expand by 1.6 per cent, driven by Agriculture (19.2 per cent), Transport (3.7 per cent), and Construction (3.1 per cent). South Africa's trade balance increased 141 per cent from R76.6 billion to R184.5 billion between 2017 and 2022 due to the increase in commodity prices.

The economic outlook for South Africa in 2023 and 2024 remains subdued due to structural growth barriers, unstable and expensive power, financial and operational fragility of state-owned enterprises, high crime rates, stringent labour laws, and decaying infrastructure. The Construction

sector contracted by 4.7 per cent in the first three quarters of 2022 due to a lack of investor confidence, shortages in building materials, delays in public sector bidding processes, and a spike in illegal interruptions. The Utilities sector contracted by 2.3 per cent and the Trade sector expanded by 4.8 per cent. The Transport sector expanded by 8.9 per cent in 2022 due to a notable increase in road passenger journeys and road passenger revenue, while the Finance sector expanded by 4.0 per cent.

The Business Confidence Index declined for the Western Cape, Gauteng, and South Africa, while KwaZulu-Natal gained 6 percentage points. The Western Cape economy has fully recovered from the recession, with employment levels 3.8 per cent higher than pre-pandemic levels and 99 per cent of all employment in South Africa. The Western Cape is South Africa's largest exporter of Agriculture products, with the Manufacturing sector making up the largest share of both exports and imports in 2022. The Construction sector is expected to contract by 2.6 per cent in 2023, but will expand by 4.9 per cent in 2024 due to higher input costs, logistical challenges, power outages, and stricter phytosanitary requirements. Unemployment in South Africa has a wide-ranging impact on individuals, families, communities, and the economy, requiring a comprehensive approach that includes education, skills development, job creation, and social safety nets. The Western Cape working population expanded by 230 308 and the labour force increased by 184 857, accounting for 78.4 per cent of South Africa's additional labour force. Provincial employment increased by 3.8 per cent and the number of unemployed increased by 13.6 per cent. Crime has increased in the Western Cape, with contact crimes increasing by 15.8 per cent and sexual offences increasing by 13 per cent. Income inequality is a key challenge, with the Overberg and Garden Route districts having the highest levels of inequality. The Western Cape has managed to increase its National Senior Certificate matric pass rate to pre-pandemic levels, with an 81.4 per cent pass rate in 2022. Life expectancy has improved both nationally and in the Western Cape. The Western Cape's economic growth in 2023 is expected to be slow due to load

shedding, strikes, decreased demand, and increasing inflation rates.

Provincial Fiscal Strategy

South Africa's economic outlook has weakened, but its fiscal policy remains focused on reducing the budget deficit and stabilising the debt-to-GDP ratio. Risks to the national fiscal outlook include weaker-than-expected global growth, further disruptions to global supply chains, renewed inflationary pressure, intensified power cuts, deterioration in rail and port infrastructure, widespread criminal activity, and a deterioration in the fiscal outlook. Increased pressure on the national fiscus and continued fiscal consolidation over the 2023 MTEF weakens the outlook for national transfers to the Province, particularly in the form of Provincial Equitable Share (PES) and conditional grant financing. The 2023 budget process considers the national fiscal context and follows budget policy principles to ensure responsiveness to policy priorities and alignment between departmental plans and budgets, while managing key service delivery risks. The 2023 MTEF fiscal strategy focuses on protecting basic services outcomes, unlocking allocative efficiency, enhancing productive efficiency, and enabling long-run fiscal sustainability.

Compensation of Employees is a key lever in achieving fiscal consolidation, and the WCG CoE strategy aims to manage targeted headcount levels. PT established a Project Preparation Facility (PPF) to help close the infrastructure gap by improving the quality of infrastructure projects, reducing and mitigating risks, and leveraging alternative financing sources. WCG has undertaken feasibility planning to enable a PPP for the Tygerberg Central Hospital, and has enabled productive efficiency through supply chain management and procurement planning, financial systems, and expenditure reviews. The Western Cape Fiscal Futures model aims to identify drivers of revenue, assess and investigate what future scenarios of future revenue/GDP based on certain assumptions can be addressed. The WCG Fiscal Strategy aims to rebuild reserves to similar levels prior to the onset of the COVID-19 pandemic.

Budget policy priorities and spending plans

The 2023 Medium Term Expenditure Framework (MTEF) aims to improve socio-economic development and promote sustainable, job-rich, and inclusive economic growth, while managing risks at the global, national, and provincial levels. The 2023 State of the Nation Address and the 2023 National Budget highlighted additional risks of energy insecurity, vulnerability to climate change impacts corruption and crime, which must be addressed through fiscal measures and non-fiscal measures. Growth for Jobs, Safety, and Wellbeing, supported by the enablers of Innovation, Culture, and Governance, provides a framework to ensure resources are allocated to place the Province on a path from recovery to growth. The Growth for Jobs Strategy aims to create an enabling environment for entrepreneurs, business, and citizens to succeed, with an additional R709.145 million and an additional energy-specific allocation of R598.475 million over the 2023 MTEF. The WCG has allocated R30.512 million to streamline Environmental Impact Assessment processes, improve capacity to process section 24 G applications, and facilitate spatial mapping of EIA decisions. The Atlantis Special Economic Zone and the Western Cape Tourism, Trade and Investment Promotion Agency (Wesgro) are key to attracting investment, economic growth, and job creation in the Province. The WCG will prioritise infrastructure investment as both an employment driver and a long-term catalyst for economic growth and social development, with R 32 billion allocated for maintenance and construction of dams, roads, classrooms, clinics, and other facilities. The Department of Infrastructure has allocated R10.5 million to the Port of Cape Town export infrastructure, R7.145 billion to Public Works Infrastructure, R3.869 billion to health infrastructure projects at clinics, hospitals, and colleges, and R7.442 billion to education infrastructure. The Department of Infrastructure's Transport Infrastructure Programme is allocated R13.004 billion over the 2023 MTEF to deliver and maintain transport infrastructure that promotes accessibility and the safe, affordable movement of people, goods, and services. The Sustainable Infrastructure Development and Finance Facility (SIDAFF) was established to assist municipalities in

developing infrastructure projects, while Regional Socio-Economic Projects (RSEPs) are intergovernmental, citizen-centered and infrastructure-based programs with a focus on neighbourhood development and spatial justice. The Department of Economic Development and Tourism prioritises skills development in export-oriented sectors, with R257.647 million allocated to the Presidential Employment Initiative and R920.035 million for the Agricultural Producer Support and Development Programme. The Expanded Public Works Programme (EPWP) of the WCG supports job creation through contractual employment opportunities, with R10.789 million allocated to the Department of Infrastructure and R7 million to DCAS. The WCG has allocated R9.113 billion over the 2023 MTEF to tackle climate change, loadshedding, and sustainability challenges by supporting energy, waste, and water security. The Province is allocating R678.615 million over the 2023 MTEF to respond to the energy crisis and improve energy resilience in municipalities.

The energy crisis is placing a strain on municipal financial resources, with R88.8 million in emergency funding to mitigate the impact of loadshedding, R57.594 million to support municipalities in addressing wastewater capacity, R60 million for the development of Green Hydrogen, and R102.500 million to explore innovative water resilience interventions. The most cost-effective way to increase water supply in the Western Cape is to invest in the elimination of invasive alien plants and create employment opportunities. The WCG will continue to implement the Western Cape Safety Plan (WCSP) by addressing risk factors and providing psychosocial support and restorative services in 18 Safety Priority hotspot areas. Law enforcement is a key lever for the implementation of the WCSP, with R1.050 billion allocated for the Law Enforcement Advancement Plan programme, R33.797 million for the Western Cape Police Ombudsman, R21.251 million for Law Enforcement Reaction Units, and R19.611 million for K9 law enforcement units. The Safety Partnerships sub-programme with community-based safety is allocated R1.306 billion to professionalise neighbourhood watches, establish the Tourism

Safety Law Enforcement unit, and enhance safety and security on provincial roads. The Violence Prevention Unit (VPU) has been established in the Department of Health and Wellness to address the root causes of violent crime, with R987.328 million allocated to support the VPU and Department of Social Development to fund Victim Support programmes. The Western Cape Liquor Authority will increase capacity to enforce the WC Liquor Act, while the Western Cape Education Department will deploy School Resource Officers to 18 additional schools to address the expanding learner-teacher ratio. The COVID-19 outbreak has significantly worsened the mental health burden in South Africa, and the Department of Health and Wellness is allocated an additional R239.436 million to strengthen mental health services. The WCED has developed a whole-of-society reading strategy to enable learners to read for meaning and comprehension, and to create opportunities for access to high quality education for disadvantaged learners from severely challenged communities. The WCED feeds 485 000 learners daily through the National School Nutrition Programme, DCAS provides 375 library service points, and the YearBeyond Programme provides 10 000 first work opportunities each year. Department of Cultural Affairs and Sport will continue violence prevention initiatives for youth at risk, fund Afternoon Positive Peer Networks, and provide opportunities for youth, women, children, and people with disabilities to interact and acquire artistic and life skills. The Innovation for Impact Strategy aims to integrate and facilitate innovation within the WCG, and the Department of the Premier is allocated R65.423 million for Innovative Initiatives and R483.115 million to promote viable and sustainable local governance, integrated and sustainable planning, and community participation. The Digital Transformation Plan has four outcomes: digitally empowered and informed citizens, optimised and integrated service to WCG citizens, connected Government, and sound ICT governance. The medium-term budget policy priorities reflect the WCG's commitment to protecting the dignity of every citizen through the

continued delivery of quality and impactful services in an innovative and agile manner.

4.2 Governance context

Through the deliberate prominence in the WCG strategic priorities, policies, processes, systems and people, the WCG has institutionalised its commitment to good governance to deliver citizen-centric services. Good governance is central to all our endeavors and critical for effective service delivery, value addition, and growth, especially in the context of navigating an unpredictable environment emerging from a pandemic and facing a global economic slowdown.

The WCG's good governance agenda over the medium term will critically focus on leveraging the WCG governance system to enable growth within the province, i.e. Governing for Growth. Purchasing and procurement in the province must enable progress on the provincial priorities of jobs, safety, and wellbeing.

With the focus on growth, it is required that the SCM strategy be repositioned to ensure that the necessary value and impact can be seen and felt at ground level. Optimising assurance and oversight is a critical area of focus to enable governance transformation to deliver citizen-centric services and to enable growth within the province. The implementation of combined assurance will enable maximising assurance coverage, control efficiencies and the optimisation of overall assurance to the executive and oversight bodies.¹

The 2023/24 APP emphasises integrated service delivery and governance transformation to achieve inclusive growth. These themes continue to gain momentum in the outer years. This highlights the need to unlock the inherent value of good governance systems across departments, public entities, and municipalities. The PSP emphasises the importance of governance transformation, which is defined in accordance with the King IV Code as the exercise of ethical and effective leadership towards good performance, effective control, and legitimacy.

¹ Medium-Term Budget Policy Statement 2022

This will require changes in how we operate, and influence how the current regulatory framework is interpreted to encourage innovation for the public good.

The infrastructure damage to South Africa's main port in KwaZulu-Natal following severe floods in April 2022 has exacerbated the effects of global supply chain disruptions. High unemployment, significant power shortages, slow reform momentum and growing social discontent are expected to continue discouraging private investment. High government debt, along with elevated debt service costs, is expected to constrain much-needed public investment. The South African Reserve Bank's Monetary Policy Committee has already raised interest rates four times.

Background information on the demand for services

The department serves thirteen (13) client departments and thirty (30) municipalities as well as 11 provincial entities and the Provincial Parliament, and external suppliers. There is increased fiscal pressure through rising demand for public services. For PT, this has placed added demands on processes for provincial budgeting and financial management, with specific demands for energy disaster-related response also placing pressure on supply chain and asset management systems and elevating the importance of effective financial governance and oversight to ensure optimal resource use. Rising demand for services rendered by the department is experienced from municipalities as they navigate a similarly complex environment and pressures. Likewise, businesses supplying the Provincial Government are also facing pressures and seeking to actively participate in provincial supply chains as their other business opportunities are reduced.

Use of spatial information to guide planning

PT plays an enabling role for departments, municipalities, and entities to provide services and produce various budget documentation and research to guide and assist our stakeholders. The PERO and MERO undertake a high-level review

and outlook of past and forecast economic developments that influence the national, provincial, and local spheres of government. In turn, the Socio-economic Profiles - Local Government (SEP-LG) narrows down (municipal specific) the focus towards a range of factors that impact upon local economies within the Western Cape.

By collating a wide array of socio-economic datasets sourced from various government sector departments in the Western Cape and private service providers, the SEP-LG publication serves as a credible research tool. The data are collated in booklet form, avoiding long-winded narratives, and make use of infographics to present information in a manner that is visually appealing. The graphical representation of complex economic data by means of infographics allows for meaningful interpretation of the patterns and trends of internal and external role-players alike.

A unique SEP-LG publication is created for each of the thirty municipalities in the Western Cape, including each district municipality as well as the City of Cape Town. The SEPs are highly regarded amongst the municipal clients.

PT has budgeted for an online web portal service that allows municipalities to raise and access all queries lodged by or against municipalities monitored by the department for tracking and responsiveness; to create an evidence bank of all issues raised; and for monitoring and management reporting purposes. This service provides many features in terms of resolving problems, with endless potential to assist the department and its municipalities.

Key change initiatives for the 2023 MTEF

Strategic SCM within PT focuses on people, systems, technology, and value for money. Built on a strong foundation and a sophisticated SCM strategy, there is a need to further invest in technology and expand PT's strategic capabilities.

The execution of an SCM modernisation and reform programme will therefore focus on SCM governance and include the following prioritised policy interventions:

- Resilient governance platform
- Service delivery improvement
- Accelerate the ease of doing business
- Improved SCM governance in municipalities
- Bespoke SCM and asset management capacity building programmes that involve new incoming councillors, amongst others
- Implement SCM technology within municipalities

Collaborating with the World Bank, PT will support the province in implementing a strategy to leverage on SCM technology and how it can contribute to drive strategic, efficient, and effective procurement.

Whilst activities are being developed, the idea is that the World Bank experts could review the overall SCM ecosystem such as the existing legislative framework, processes, and relevant technologies, for example the existing inhouse developed Electronic Procurement Solution (EPS). The intention is to identify where limitations, or gaps in efficient process flows, data management, integration of service delivery and measures, etc. exist. The review and diagnostics would inform a strategy for the province and where enhancements could be made, by focusing on automation and digitalisation of the SCM environment (digital supply chain management platform) that can encourage a more transparent, efficient, and fluid business environment.

Addressing underspending

There are several interventions implemented by PT to guard against underspending, namely:

- better alignment between planning and budgeting;
- assignment of responsibility and accountability;
- capacity building;
- regular monitoring and reporting; and
- consequence management.

The Strategy Execution Office places a greater focus and accountability on strategy delivered across the PT. It has a natural flow into the activities found within the PSP on integrated service delivery

and good governance as it unlocks or enables those activities.

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

Risks and mitigations

All votes and entities are facing pressure to respond to elevated service delivery demands, while remaining responsive to significant uncertainties and risks in a constrained economic and fiscal environment. Throughout the planning and budgeting cycle, the WCG has identified key transversal risks related to its policy priorities.

Economic and fiscal context

Provincial risks by policy priority area include the following:

Jobs

- Climate change and water security
- Regression of provincially owned infrastructure asset base
- Unemployment

Safety

- Rising post-pandemic crime levels

Wellbeing

- COVID-19 becoming an epidemic
- Mental wellness

Enabler/other

- Public sector wage negotiations
- Disaster management
- Instability in local government

PT risks

PT operates in a rapidly changing environment with a number of development challenges. Economically, the sharp spike in inflation and resultant rising costs are affecting the poorest households. These are also the households that PT, on behalf of the Province, serve within an economy that is also beset by structural, loadshedding, mobility and housing constraints, amongst many others.

PT needs to address these risks and challenges in the context of the physical constraints that exist. In addition, PT is faced with three other key challenges. The first is trying to find a pathway to significantly shift the infrastructure trajectory in the province that is centered around energy concerns.

Secondly, as the economy hopefully bounces back, PT will have to address the dysfunctionality of the urban public transport systems that negatively affect growth and jobs, and that lead to significant spatial mismatches and the housing issues that are becoming more profound in the urban areas with the growth of informal settlements.

Thirdly, PT will need to take the lead in navigating the supply chain management environment in the public sector. This is a very complicated discipline

that has become particularly volatile over the last 24 to 36 months since the start of the pandemic, and is likely to continue posing challenges over the medium term. Therefore, it is fundamental for PT to also assist the WCG in conducting business through navigating its supply chains in infrastructure and goods and services. The department must therefore pay significant attention to building an efficient and effective supply chain management framework in the province that draws from a value-for-money approach.

A number of significant challenges also exist within local government, and not only in vulnerable municipalities governed by coalitions who face both political instability and administrative instability. It also involves the pressures municipalities are under to support growth and to be at the forefront of any core basic services that are essential to reduce poverty.

The environment is one that is quite heavily layered with risk. When conducting risk appraisals, the volatility in PT's supply chain management system is a key risk that is difficult to bring within tolerance. The supply chain management risk is found in a very complicated environment with a lot of regulatory overhang. Other key risks include the fiscal and regulatory risks in the local government space.

4.3 External Environment Analysis

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

Constrained economic and fiscal environment

The expected global recovery will be long, uneven, and uncertain. This will particularly be the case in South Africa due to pre-existing structural constraints to growth, such as power supply disruptions. The economic disruption caused by the pandemic has compounded the socio-economic challenges of unemployment, poverty, and inequality. The fiscal consolidation measures introduced by National Government will have a significant impact on the WCG's fiscal framework.

Public debates and developments

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

PT does not directly facilitate community involvement, but instead participates in the consultation process by commenting/assessing

the draft budgets as allowed for by Section 23 of the MFMA: "A municipality must consider any views of the local community as well as NT and PT".

PT plans to strengthen the provincial and municipal interface by facilitating local community participation in the provincial budget process. The Provincial Government Budget Office will drive this initiative as part of a PT Budget Dissemination Strategy, to include the following:

- Reviving the "Taking the Budget to the People" (TBTP) initiative, which in the past was driven by the Minister, but there is scope for PT to lead on this. Essentially, we would travel to each district to showcase the way the WCG is improving the lives of its citizens through the budget (how the budget makes a difference in the specific community). The primary audience would be municipal officials, prominent business leaders and members of the public. A similar approach can be followed when rolling out the PERO and MERO.
- There are also the budget vote deliberations held by WCPP as part of the annual budget process. The biggest criticism here is that it occurs after the fact, when allocations cannot change. Similar vote deliberations occur after the tabling of the adjustments budget in November. The department could explore the possibility of introducing the tabling of concept budgets to the WCPP, which will facilitate broader consultation on planning initiatives.
- Municipal involvement in the MTBPC process currently takes place, but the public is not directly engaged.
- The development of a WCG Public Participation Framework would be a national first.

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

sustainable and equitable distribution of scarce resources to the areas most in need.

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

● **Provincial Budget Dissemination Strategy**

Following the tabling of the provincial budget, officials embark on a provincewide roadshow to -

- elaborate on the values, principles and strategic goals that inform the Western Cape provincial budget;
 - share the provincial budget for a specific financial year with reference to local municipalities and communities;
 - provide a platform for representatives from provincial and local government to discuss matters of common interest, concerns and basic service delivery and development challenges; and
 - strengthen the working relationship and partnerships between the WCG, local municipalities and the private business sector.
- The Western Cape Provincial Parliament (WCPP) facilitates public participation in the provincial budget process by having annual budget vote deliberations. Members of the public are accordingly invited to comment on the various vote allocations. Similar vote deliberations are held after the tabling of the adjustments budget in November. This process has come under scrutiny considering that the allocations cannot be changed, which renders public input after-the-fact. The department is exploring the possibility of introducing the tabling of concept budgets in the WCPP to facilitate broader public consultation on budget allocations and planning initiatives before the appropriations are finalised.
 - Although there is municipal involvement in the **Medium-Term Budget Policy Committee (MTBPC)** process to strengthen the provincial

and municipal interface, there is no direct public engagement in this process. The department is exploring mechanisms by which the private business sector can provide insight into priority areas that should receive attention in the provincial budget.

- **Provincial and Municipal Economic Review and Outlook (PERO/MERO)**

PT annually presents the PERO and MERO to the various districts at the District Coordinating Forums (DCFs). Going forward, the department would like to extend these sessions to local business communities to engage the private sector on economic growth opportunities and risks as identified in the PERO and MERO. In addition, the department will explore ways to involve the business community as part of the development of the PERO and MERO, for example, by sourcing private sector data for inclusion in the publications, consulting industry role-players on sector developments, and so forth.

- **Municipal Budget Process**

The department annually participates in the municipal budget consultation process (facilitated through the SIME process) by commenting on/assessing the draft municipal budgets as provided by Section 23 of the MFMA: "... accordingly, a municipality must consider any views of the local community as well as NT and PT".

- A municipality must invite the local community to submit representations on its annual report. The inputs of the Auditor-General, the relevant PT and the department responsible for local government must be considered. PT annually assesses the annual reports of each municipality and provides detailed feedback that is considered with inputs from the public.

In 2023/24, the department will continue discussions with the Department of the Premier and the Department of Local Government on mechanisms to improve transparency, strengthen accountability and deepen overall good financial governance across both the provincial and

municipal spheres of government in the Western Cape.

Women, children, youth and people with disabilities

PT is driving the planning of the province's gender responsive budgeting (GRB) strategy. This includes research on international best practices and methodologies for implementing GRB, and through budget circulars communicating to departments the importance of including the principles of GRB in their own budgeting and planning processes.

The concept of GRB was presented to departments to generate the required buy-in for a coherent, whole-of-government approach to GRB and toward fully ratifying and implementing the province's Gender Responsive Planning, Budgeting, Monitoring, Evaluation and Auditing Framework (GRPBMEAF). The WCG GRPBMEAF will require all departments and stakeholders to dedicate capacity to make a strategic and tangible difference in the lives of women and girls in the Western Cape and PT is at the centre of driving the buy-in from departments.

Internally, PT remains committed to welcoming and respecting diversity across all dimensions, such as gender, race and physical ability. Work on the bursary and internship policies supports the department's ability to attract and retain a diverse workforce by improving policies that help foster a culture of diversity, inclusion and fairness.

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

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

4.4 Internal Environmental Analysis

The department's core functions, powers and responsibilities are captured in Section 18 of the PFMA and section 5 of the MFMA. The key objective of the department is prudent fiscal and financial governance, through embedding good financial governance and integrated service delivery practices across the province.

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

To this end, the department continues to improve integrated policy, planning and budgeting processes by means of economic and socio-economic research, integrated provincial

and municipal budgeting, MFMA implementation and management in the following areas: infrastructure delivery, supply chain management, financial systems, financial reporting and the promotion of good governance in departments, entities and municipalities.

The department serves thirteen (13) client departments and thirty (30) municipalities as well as 11 provincial entities and the Provincial Parliament, and external suppliers. Mid-year integrated governance engagements and budget engagements with departments, and the Strategic and Technical Integrated Municipal Engagements (SIME, TIME and LG-MTEC engagements) with municipalities are used to institutionalise this agenda. Departments, public entities, and municipalities are also supported through various initiatives geared towards improving the understanding and the application of budgeting, accounting, financial and non-financial reporting.

4.5 Departmental strategy execution

WCG Response and Strategy

While the Provincial Strategic Plan 2019 - 2024 of the WCG remains the strategic guide for planning and budgeting for all departments and entities in the Western Cape, the COVID-19 pandemic has put some PSP interventions, programmes, and projects at risk. Although the problem statements framing the priority areas in the PSP have not changed, the challenges confronting the WCG have become more severe following the impact of COVID-19.

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

- lead and support the enhancement and institutionalisation of financial governance practices that enable improved resource mobilisation, allocative efficiency, sound fiscal

management and the transparent, efficient, and economical use of resources.

- lead and support excellence in good governance practices and optimal performance culminating in improved service delivery and public value creation; and
- identify good financial governance practices that can be shared across the public sector.

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

National Parliament and Provincial Parliament, assurance providers and other relevant stakeholders.

PT Response and Strategy

PT plays a crucial role in setting the tone for governance and scope for innovation and defining culture across the WCG. Much of what PT does (its strategic intentions) is to influence the efficacy of the other priorities: safety, wellbeing, and growth for jobs. In terms of the budget priorities, the frontier for PT is not so much understanding complex systems and being able

to operate them, but the ability to drive change effectively and timeously at a systemwide level. The execution of change projects will impact the agenda of building good governance in the province.

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

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

PT developed a strategy aimed at governance transformation and integrated service delivery, focusing on those areas in the PT 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

There are seven critical substantive executive priorities that focus on:

- Strengthening institutions, particularly as it relates to infrastructure capabilities, supply chain management, strategy execution, reporting reforms, data management and evaluation of the Provincial Equitable share (PES).
- Projects to strengthen oversight, surveillance, and controls in departments, public entities, and municipalities across the province.
- Advancing value for money in the province through driving further cost containment and expenditure reviews both in the short and medium term, looking particularly at issues around infrastructure delivery.
- Advancing financial sustainability by focusing on innovation to identify future opportunities for generating revenue, and on streamlining

partnerships with private sector to co-fund projects.

- Governing for growth by harnessing and expanding economic intelligence so that PT has both an outward and an inward focus. In addition, PT has a key role to play in evidence-led economic policy development, as demonstrated in both the PERO and MERO.
- Ongoing efforts to strengthen leadership and management in the PT; making sure that all officials perform at the highest standards while ensuring that workflows and timelines are efficiently managed, and importantly, that PT 'grows its own timber' while investing in staff at all levels of the organisation. PT is ultimately an

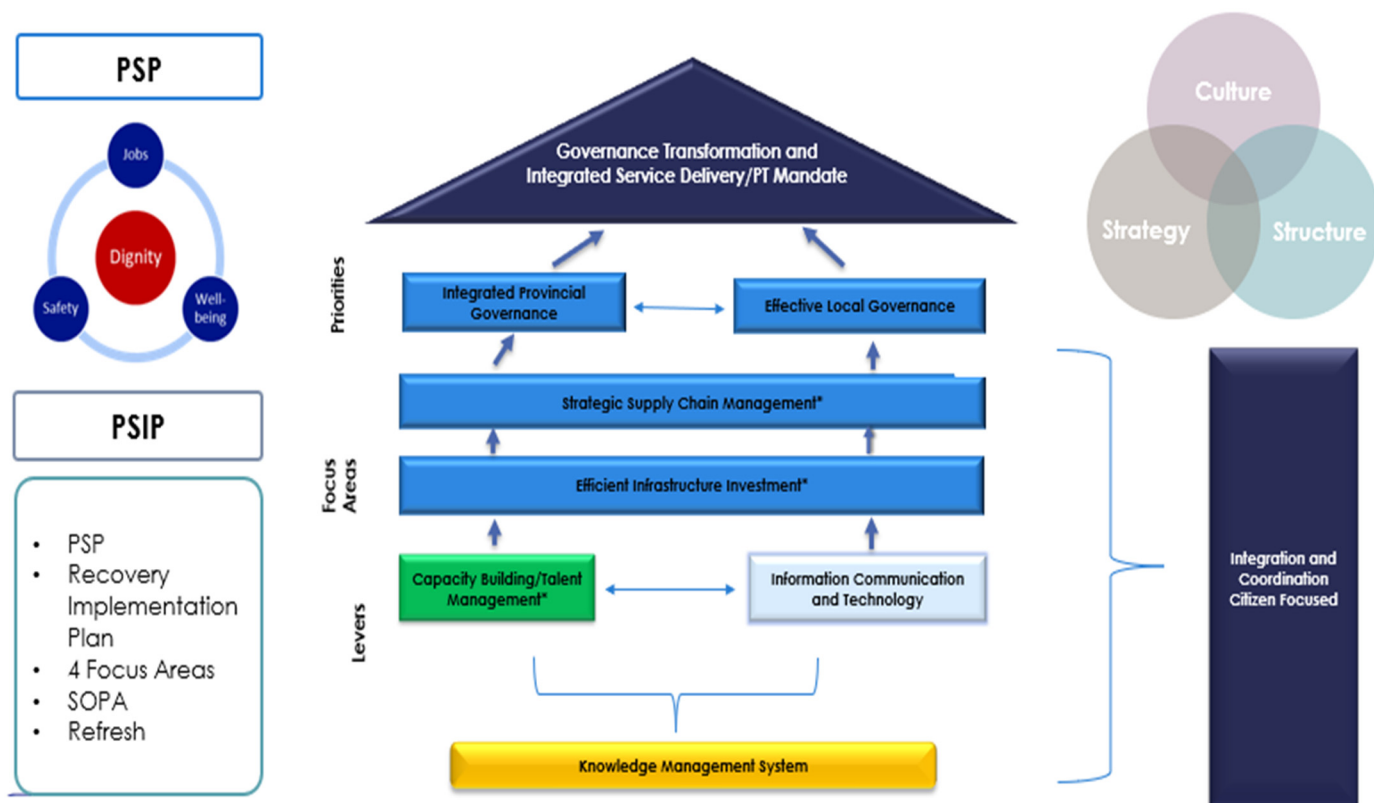
organisation that relies on highly capable, competent and committed personnel.

- The effective management of risks in the gambling arena is another priority that plays a supportive role. Major structural shifts are under way within the gambling industry. The operation of core technology systems and persistent cybersecurity risks in this environment need to be actively managed and monitored. Furthermore, the risk of cyber security more generally, and the risk of unstable local governments need to be actively managed and monitored.

These executive priorities are mapped to the Recovery Plan as well as to existing PT strategic priorities.

DEPARTMENTAL PRIORITIES

PT spent much time focusing on clarifying its strategy and priorities.



The diagram above provides a high-level summary of PT's broad strategic priorities and how it intends to execute on it. It responds directly to provincial government priorities aligned to the PSP, which includes the priorities of jobs, safety, and wellbeing and, more specifically, the key role PT plays in terms of the Recovery Plan's priority of innovation, culture and governance.

This strategy is supported by current shifts within the structure of the department in the form of improvements to the system of delegations, the modernisation of systems of public administration in the department and, most importantly, in building culture of a results-focused, action-oriented PT that is ideas based and enabling as a partner to departments and municipalities across the province. PT's strategic priorities are integrated provincial governance and effective local governance, supported by the focus areas of strategic supply chain management and efficient infrastructure investment, executed through attention to three key levers of talent management of the people

who make up the bulk of PT and through digital transformation and the use of ICT in PT's deliverables. These two levers come together to enable the priorities through an effective knowledge management strategy that assists PT to integrate and coordinate work in a manner that is focused on results for the citizens and residents of the Western Cape.

INTEGRATED PROVINCIAL GOVERNANCE

With regard to integrated provincial governance, PT focuses on governance for results and making sure that a culture of compliance and good governance is firmly established in the province and that controls are in place to protect the progress PT makes and to be able to report on it clearly.

Going forward the focus will shift from ensuring compliance towards becoming an enabler and a reliable partner driving service delivery improvement across the province. Through the addition of a service delivery performance element to good governance, the focus will

include an integrated approach to optimise processes and to place value for money for the residents of the Western Cape on the forefront of what PT does. This will require PT to ensure that it strengthens systems of planning and budgeting, invests in the skills needed for the future, and invests in building the required systems.

By 2030, PT plans to reach a coordinated and integrated approach to service delivery to the citizen, with both technology and people being essential to that drive. PT intends to build a culture of accountability, transparency and continuous improvement through investing in the members of *Team Finance*, PT's staff, to ensure their resilience, agility and innovation on an ongoing basis, and to respond to the lived experience of the citizens and residents of the Western Cape.

The shift to governance transformation

Governance transformation focuses on the following four areas:

1. Financial legislative frameworks that propel accountability and provision of sustainable services by departments and entities

PT will proactively enable partners to navigate regulatory frameworks by utilising the commentary process on draft legislation and policy and will proactively identify implementation and interpretation challenges and provide recommendations.

At the same time, PT will collaborate with and lobby with other relevant stakeholders such as the National Treasury, provincial, municipal, and professional bodies to establish collaborative engagements, governance work streams and reference groups to influence legislative changes and reforms.

A series of challenges in the financial management regulatory environment give rise to a very complex and ongoing piece of work, which will continue over the next few years while various parts of the regulatory framework are subject to review. PT will lobby stakeholders to address these interpretation and implementation challenges.

2. Integrated systems and optimised processes

PT will invest in systems development and confirms its commitment to governance transformation through proactively being a pilot site for IFMS through finding the scope and space for innovation systems development wherever it exists, and through solving problems that are proximate and immediately ahead. This would encompass building reliable quality data sources that are available on a shared platform and enhancing data governance in the province, as well as finding opportunities in the intersection between legacy systems and investing in its system modernisation strategy to continually improve system capabilities.

3. Optimising assurance and oversight

The third focus is on strengthening combined assurance, financial governance transformation processes and optimising the oversight environment. This includes being able to collaborate within the combined assurance system, as auditing globally moves into a continuous auditing environment with the increasing deployment of technology, and work with the AGSA, for example, in trying to understand what the frontier for audit reform is. PT will determine how to collaborate with Corporate Assurance and the AGSA and make sure that it accelerates the rollout of these kinds of reforms.

4. Culture and talent management interventions

In terms of culture and talent management interventions in governance transformation, PT will position itself as a Treasury to support the province to make sure that managers have the authority to manage and that all staff are capacitated and enabled to make decisions within their domains of responsibility. With the investment of much collaboration and culture change across the provincial government, including in PT, there is much acknowledgement and appreciation of staff who take calibrated risks to innovate, to improve services and to have an impact on citizens. PT staff are valued in terms of the contributions they make, particularly when they make the harder decisions within their realm of responsibility, instead of elevating it to a higher level of management.

Making the shift to integrated service delivery

A number of shifts regarding integrated service delivery are under way.

Strengthening structures for engagement

PT is in the process of strengthening structures for engagement and collaboration across the province. A variety of processes have been introduced at WCG level, such as management committees on each of the priorities in the Recovery Plan, and various steering committees on key issues facing the province such as HIV and TB, or skills development - with a problem-driven, iterative adaptation methodology that is applied on an ongoing basis across various development challenges that the province faces. Processes will be re-engineered and optimised to bring about changes and improvements to public service delivery in the Western Cape. In the budget process, various innovations are under way on an ongoing basis. In our bilateral engagements on votes, PT will strive to deepen its ongoing partnerships with colleagues across all votes and will reconsider the formal budget engagements such as MTEC to ensure that they are high-value engagements where critical issues are discussed and resolved for recommendation in the budget process.

Strategic approach to budget planning

A process of deep internal strengthening has also been under way in PT to ensure that there are integrated budget intelligence teams who look at all aspects of a department when being assessed for budgeting in the budget process. PT will continue to strengthen the strategic approach to budget planning, particularly as the context changes. The narrative contained in PT's budget documentation is not static, but continually evolves with the changing context. There is an increased emphasis on compensation of employees as this is a key area to navigate over the years. PT will continue to strengthen risk-based approaches at both the vote and the corporate level.

There is a growing emphasis on geographical area-based budgeting. The overview of provincial and municipal infrastructure investment, an

output reflected by the municipal economic reviews and outlooks, places a high emphasis on making sure that PT puts the Western Cape on a sustainable but strategic fiscal path going forward.

Budget implementation

With regard to integrated service delivery, the department is placing more attention on budget implementation and the quality of execution to ensure that available data and information are converted into real intelligence. PT's reporting systems provide this information and strategic intelligence to the right people at the right time. Going forward, there will be a lot of emphasis on strengthening the integration of financial and non-financial information in the province over the next strategic cycle. Having made some early progress in this regard, PT will move beyond taking a desktop view of service delivery in the province and, together with the Department of the Premier, will visit provincial facilities, whether it be a school, clinic, child youth care centre, or whether it be municipal infrastructure or where services or facilities are not yet available, such as informal settlements. This will be complemented by the institutionalisation of a partnership with NT on expenditure reviews and to deep dive into the data in particular areas.

Fiscal futures

The PT has developed two instruments to shift the arc in terms of the responsiveness of the budget process and resource deployment in order to achieve this. The first is the Fiscal Futures project. Given the uncertainties in the fiscal outlook, the energy crisis, global instability, and inflation, managing the fiscal framework for the province has recently become much more complex and uncertain. The declining provincial equitable share, the national population that is rapidly urbanising, the effects of COVID-19 and semigration into the Western Cape are all potentially positive if PT can line up the right resources at the right time behind the right set of investments to unlock growth and poverty reduction. A highly complex fiscal future therefore lies ahead, and the Fiscal Futures project will look at whether PT is making the right choices to ensure

sustainability and impact over the longer term. Phase 1 of the project commenced in-house last year and currently Phase 2 is building models to model the potential fiscal futures of the Western Cape across various scenarios.

World Bank collaboration towards efficiency gains

Secondly and complementary to the fiscal futures work, is the strengthening of PT's commitment to a knowledge partnership with the World Bank Group, which is currently a non-financial collaboration.

The collaboration will support the province to successfully implement the first PPP hospital (Tygerberg Redevelopment project) through the mobilising of private-sector financing. This process will ensure that the province's technical capacity in project preparation and managing the PPP process is enhanced.

PT commenced collaborations regarding supply chain management reform in South Africa on the back of some of the PPPFA matters and the forthcoming public procurement bill, as well as collaborations to support the province (and municipalities) in developing a pathway to address energy shortages through the building of sufficient energy capacity/reserves from clean and resilient energy infrastructure.

Expenditure reviews

Another partnership that PT has endeavoured to rapidly scale up and leverage, is with National Treasury and GTAC in particular. The spending reviews have been a good learning experience for PT in trying to embed the methodology in practice. The teams have participated actively and are starting to see an impact on the efficiency of individual spending programmes. PT identified a range of topics, which were supplemented by another range that is starting to take shape for 2023/24. The GTAC partnership is rapid, structured, and hands-on. The expenditure review programme is a lead partnership with GTAC and well aligned with PT's budget priorities in terms of driving productive and allocative efficiencies. Engagements are under way regarding a partnership to also look at value for money in the goods and services space.

PT is putting a lot of effort into these two lines of partnerships and the support it can offer. The projects under way are crucial strategic work, which is a top priority for PT.

EFFECTIVE LOCAL GOVERNANCE

The strategic priority of effective local governance has two pillars in its approach to strengthening effective local governance in the Western Cape, namely sustainability and growth.

Historically, the focus has been on vulnerable municipalities to stabilise and guide in taking early action and avoiding situations of fiscal distress that would require interventions in terms of Chapter 13 of the MFMA. PT identifies municipalities at risk of potential financial problems through its monthly in-year monitoring reports, and closely monitors them in conjunction with the Department of Local Government and the Department of the Premier. Each of these municipalities has their own context requiring different approaches. Five of the municipalities have unfunded budgets and have adopted budget funding plans. Others have different dynamics that drive their vulnerabilities. PT recognises that most municipalities are well governed, have managed to achieve and sustain good audit outcomes and in many cases are well positioned to be driving a growth and poverty reduction agenda. These municipalities will receive further support from PT in achieving good governance and more inclusive economic growth.

The department has institutionalised the production of economic intelligence reports for municipalities and increased the focus to support and develop integrated infrastructure investment strategies. PT is also working with the Department of Local Government to emphasise a sustainable infrastructure development and financing facility that holds potential to leverage increased private finance. This will most likely predominantly be through borrowing by these municipalities who, while creditworthy and credible to the market, may be too small to transact efficiently in their own right. PT is looking to support them with the modernisation of their own supply chain management systems and the removal of frictions and functional assignments where they take the necessary measures to secure energy and water

supplies in their jurisdictions. PT works in conjunction with the Department of Economic Development and Tourism on a municipal energy resilience programme to support the department's roll-out to municipalities.

PT will thus increase its focus on well-governed municipalities, by population and by budget size, to drive the growth agenda as opposed to diverting all attention to the vulnerable municipalities.

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

PT has an established supply chain management reform strategy in the province built on four key pillars, namely governance (policy and control), SCM technology (reporting and data integrity), strategic procurement, and capacitation and development (organisational structure, capacity and skill).

The first pillar, governance, places much emphasis on not just establishing effective administrative systems for SCM within procuring entities, but on building transparent and accountable systems of SCM. It also places emphasis on maintaining the conformance agenda by reducing red tape in the system, but with impetus towards better performing supply chains that support delivery. Procurement disclosure reporting is something that PT places a lot of emphasis on. Given the change in the COVID-19 environment, PT will shift disclosure reporting to a quarterly frequency with more outcome-based information on provincial supply chains; a frontier for SCM reform in South Africa that has been built on years of investment in systems in the province.

PT has also built redress systems to make sure that suppliers are not only assisted to participate in supply chains, but that PT is able to manage complaints on supply chains as expeditiously as possible. The Procurement Client Centre (PCC), currently based in Century City, has both a help

desk and a complaints function, and during the pandemic increased in online transacting and collaborated well with training programmes to produce simple supplier-focused information videos. Several exciting developments are planned in this space, including programmes of support for departments, municipalities and suppliers.

The second aspect of the strategy deals with **technology enablement** and particularly e-Procurement. The ultimate vision is that anyone should be able to do business with the WCG through their cell phone and with ease. PT envisages a procure-to-payment/cradle-to-grave approach where suppliers, from the moment they hear about a bidding process to when their payments are processed, complete all transactions via a cell phone. Data show that an easy and accessible process will attract and enable targeted small, medium and micro enterprises (SMMEs) to participate and compete with each other in supply chains through the technological and training interventions that PT offers.

Alongside this is PT's **strategic sourcing** programme that focuses on transversal contracting. The most successful, though heavily litigated, part of transversal contracting involves the work done for security services in the province. This contract offers a number of lessons to learn from to further benefit the security sector by opening doors for small, black-owned business participation. PT will also undertake various commodity reviews to look at how to expand transversal contracting where it has been identified as a viable and efficient mode of purchasing for the province.

Another key aspect of the SCM strategy is on the outcomes, particularly the local economic development outcomes, PT has achieved for the province. With the PPPFA, Constitutional Court judgement and the issuing of new regulations in this environment, a critical focus of both policy reconceptualisation as well as practical support and enablement for PT will be undertaken in the next 18- to 24-month period. Given that all procuring entities need to develop their own policy frameworks, PT will seek to ensure a degree of consistency through a collective effort and

integrated policy development for mainstreaming greater implementation and outcome-based impact. PT is envisaging a multitude of micro B-BBEE enterprises to competitively access supply chains that allow small businesses, particularly those in the province, to succeed. PT will support procuring entities in the province to put enabling policy frameworks in place that are consistent with the law and can be supported by the systems that PT has built in the province.

EFFICIENT INFRASTRUCTURE INVESTMENT

The focus area of efficient infrastructure investment is a strategically important area for the province, as it is fundamental to the growth for jobs agenda with its cross-cutting impact on all the strategic priorities of government. The refresh process is driving a revolution in infrastructure delivery in the province. In line with the Institutional Refresh and the creation of the Department of Infrastructure, PT will focus on the Infrastructure Delivery Management System (IDMS) pipeline as we move the infrastructure investment approach from policy and strategy to delivery. PT understands the need to collaborate and partner extensively to make sure that the cradle-to-grave approach is effective and efficient. The repeal of Provincial Treasury Instruction 16B created a much more competitive environment for infrastructure delivery in the province with some immediate results that can be seen in the rapid school building programme.

A lot of work has to be done across both municipalities and the provincial government in building effective, efficient asset management systems that are adequate, well planned, and cleverly financed. As an approach, the IDMS provides a good overall framework that PT is comfortable with as one that is established in the system. PT is building its capacity around key aspects of this framework. One of the first areas to receive attention is monitoring and reporting on the provincial infrastructure pipeline. The department has already started to make significant strides in the quality and scope of reporting on both the pre-implementation pipeline as well as the execution pipeline. This is undertaken via an extensive publication, the Overview of Provincial and Municipal Infrastructure Investment, fondly known as the

Blue Book, as well as in quarterly reporting on infrastructure.

PT is continually looking at how to evolve and have invested in and is looking to continue investing in project preparation support for catalytic projects in the province. While PT has a small portfolio that is currently supported on the integrated urban development and affordable housing terrain, there is also an appetite to expand this to support the ongoing emergence of PPPFS in the province.

Going forward, PT will be looking to build capacity in infrastructure financing strategies and capabilities as it is an area where additional work is going to be required, should there be the sort of innovative and ambitious investment pipeline hoped for.

STRATEGIC LEVERS

PT refined the strategic execution levers to reflect on the role of **knowledge management** plays in the department. Knowledge 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 the department.

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 the department, 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. The department 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 looked at, 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 toolkit in the province and will see how it expands 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 looking at 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 the department is a key step in that regard.

Core activity areas

The department's core areas of activity are:

- **Research, analysis and planning:** The department 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 Socio-economic Profiles for Local Government (SEP-LG). Furthermore, the Western Cape Medium-Term Budget Policy Statement (MTBPS) provides the economic, fiscal and policy context within which the medium-term budget will be formulated.
- **Budgeting, monitoring and reporting:** The department monitors and facilitates the coordination of departmental MTEC processes and the Joint District and Metro Approach (JDMA) to promote integration of policy, planning and budgeting among all spheres of government. Furthermore, the department exercises oversight during the municipal budget process through 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:** The department facilitates and coordinates the implementation of the MFMA in municipalities through the Intergovernmental Relations (IGR) coordination between municipalities, provincial and national departments and other related stakeholders. Furthermore, the department provides financial assistance to municipalities to improve overall financial governance within municipalities.
- **Monitoring of infrastructure delivery and spending:** The department institutionalises the Framework Infrastructure Delivery and Procurement Management (FIDPM) and Infrastructure Delivery Management System

(IDMS) to enhance efficiency in the delivery of infrastructure and value realised through the provincial asset base. Furthermore, PT monitors the infrastructure spending of designated departments and supported the Western Cape and Infrastructure Delivery Management Committee to improve efficient and effective delivery. These efforts culminate in the Overview of Provincial and Municipal Infrastructure Investment (OPMII).

- **Supply chain management assistance and support:** The department maintains and enhances the sustained governance model achieved over time for departments and municipalities. This requires extensive assistance and support by PT to both departments and municipalities during the external audit process, through the strengthening of meaningful partnerships with our clients as well as with our national counterparts. Furthermore, the Department focuses on an integrated model to improve governance in departments and municipalities for SCM through the strengthening of SCM functions by engaging with internal control functions and other financial management disciplines.
- **Financial management systems:** The department ensures and improves the integrity of data in the data legacy systems and continues to introduce business intelligence (BI) tools to enable and improve performance reporting of financial information required from various financial management systems, whilst awaiting the IFMS implementation by National Treasury. PT manages and maintains user account security over all transversal financial systems and provided training services to promote the correct and optimal utilisation of systems to all provincial departments. The department has established a data centre aimed at building a PT data store to enable the components within the department to utilise analytical information to gather intelligence.
- **Governance:** The department 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.

■ **Public entities: Oversight and governance of entities**

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

We 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. The review has been successfully scheduled and implementation is aimed to take effect in the 2023/24 financial year, with more interaction planned before formally adopting the guideline as a provincial standard.

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

Efficient infrastructure investment

With 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, the 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 has been focusing on the stabilisation of municipalities. The aim over the medium 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. The current economic situation means that difficult choices will have to be made to achieve financial sustainability in all municipalities. 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. PT will engage national policy makers to promote an enabling regulatory and fiscal environment for municipalities to operate in, while recognising the constraints on national finances.

PT will increasingly shift focus to enabling growth in municipalities through the department'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 get 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.

Strategic supply chain management

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

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

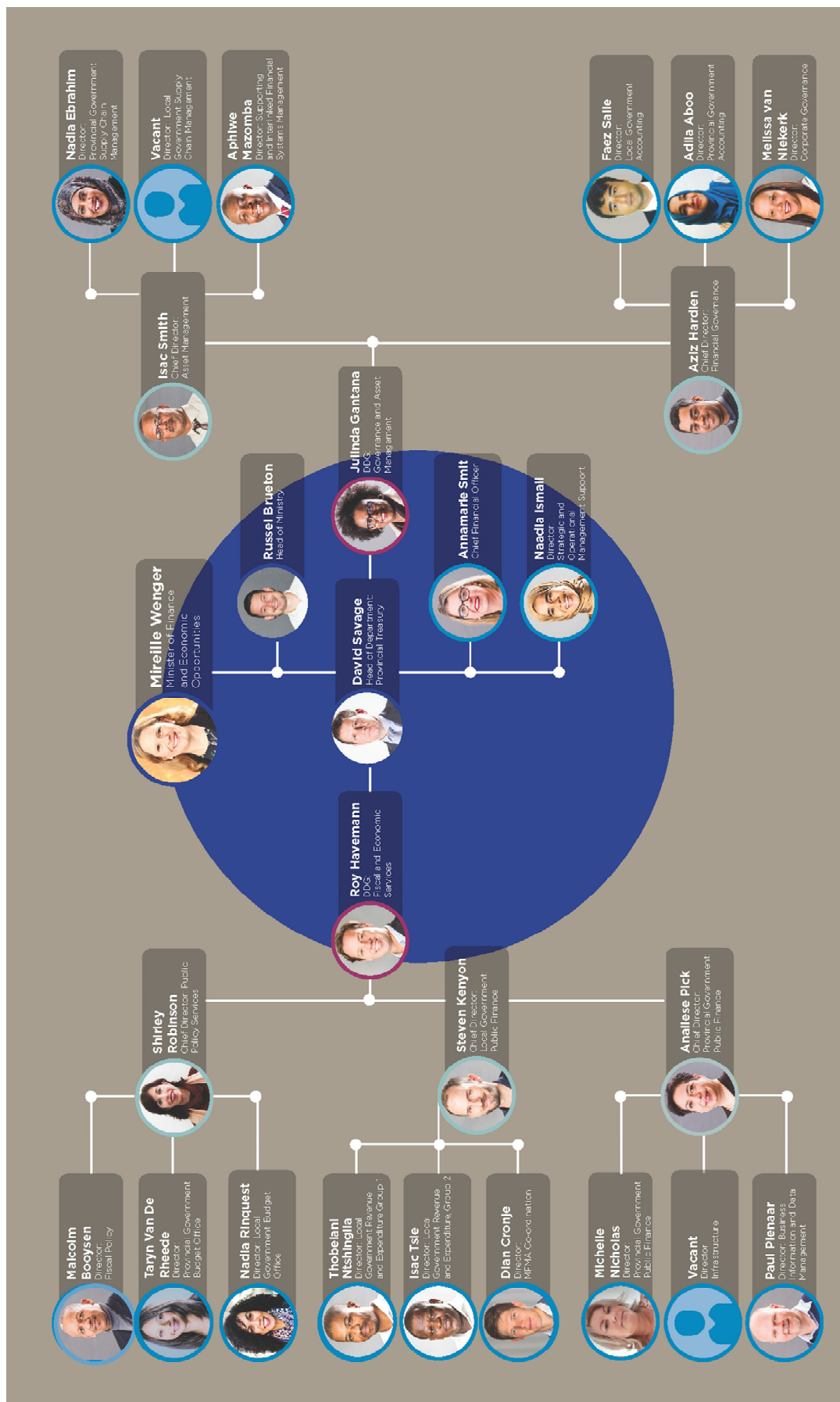
Integrated provincial governance

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 ninth consecutive unqualified audit with no findings.

The organisational organogram below depicts the management structure



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.

As in the previous financial year, the disclosure requirements for the 2022/23 financial year remained relatively unchanged. 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 (2017), and until such time that the inconsistencies have been resolved, the DTiC requested the National Treasury to take the lead on the disclosure requirements of 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 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.

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

The department remains committed to gender responsiveness, which includes its commitment to

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

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

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

As such, PT will ensure that gender mainstreaming is incorporated in the performance agreement of all senior managers.

Gender responsive education is an important vehicle for the successful implementation of

gender equity and equality and in this regard the forum is planning much awareness raising in PT – on identifying gender barriers and ensuring that policies are in place to address them.

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

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

The recruitment and selection processes of advertising, shortlisting and appointment do serve before the Employment Equity Manager who monitors the movement towards the EE Plan targets. Even so, the filling of vacant posts with designated groups is not dependent on the recruitment and selection process alone. It starts with the External Bursary Programme that feeds into the internship process where bursars can work back their bursary obligation. PT will be proactive and integrated, taking short- and long-term views to leverage existing bursary and internship programmes, internal talent identification with focused mentoring, and an approach to advertising posts and recruitment. In doing so, PT moves beyond just setting targets.

There are qualifying requirements for bursary applications and selection criteria for bursaries.

When adjudicating applications, preference is given to designated groups, including persons with disabilities. The bursary programmes serve to develop a pipeline of suitably qualified, competent, and representative individuals to be employed by the department.

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

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

With regard to persons with disabilities (PwD), the PT has incorporated the set national target of 2 per cent of the workforce. This equates to seven individuals of the staff establishment of 331. The department has reached 1,6 per cent PwD (six staff members).

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

Vacancy rate

As at 31 December 2022, the vacancy rate (calculated on the number of posts filled versus the number of posts on the approved establishment) was twenty per cent (17 per cent) as depicted in Table 1 and 2 below. The continued

constrained economic and fiscal situation necessitated a continuation of personnel expenditure ceilings making it unlikely to bring the overall vacancy rate below ten per cent (10 per cent).

The tables below depict the employment and vacancies per programme and salary bands as at 31 December 2022

Table 1 Employment and vacancies by programme, 31 December 2022

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	56	16%	6	7%
Sustainable Resource Management	135	106	21%	0	21%
Asset Management	81	73	10%	0	10%
Financial Governance	53	45	15%	0	15%
Total	336	280	17%	6	15%

Table 2 Employment and vacancies by salary bands, 31 December 2022

Salary bands	Number of posts on approved establishment	Number of posts filled	Vacancy rate	Number of employees additional to the establishment	Vacancy rate, including additional employees
SL 1 - 2	2	2	0%	0	0%
SL 3 - 5	25	19	24%	6	0%
SL 6 - 8	54	42	22%	0	22%
SL 9 - 12	229	193	16%	0	16%
SL 13 - 16	26	24	8%	0	8%
Total	336	280	17%	6	15%

Strategic and Operational Management

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

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

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

Departmental evaluation system: in the 2023/24 financial year, the department will undertake the fourth phase of establishing an evaluation system. This phase will be initiated by a call for rapid

evaluations of programmes/interventions within PT. This will be documented in the Departmental Evaluation Plan (DEP) and ranked in order of priority taking into consideration budgetary and capacity resources and constraints. The DEP will provide details of rapid evaluations, approved by top management as priorities, to undertake during the three years, which are linked with the budget process, as well as progress in implementing the Departmental Evaluation System.

Rapid evaluations will be undertaken with the guidance of the Departmental Evaluation Committee (DEC), which is made up of the general management team in the department. Commencing with rapid evaluations requires the strengthening of the integrated way of work as there is a level of dependency on the Department of the Premier to provide guidance throughout the process as a partner and oversight department along with the Department of Planning and Monitoring.

Rapid evaluations will be undertaken with a view to:

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

5. Programme resource considerations

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

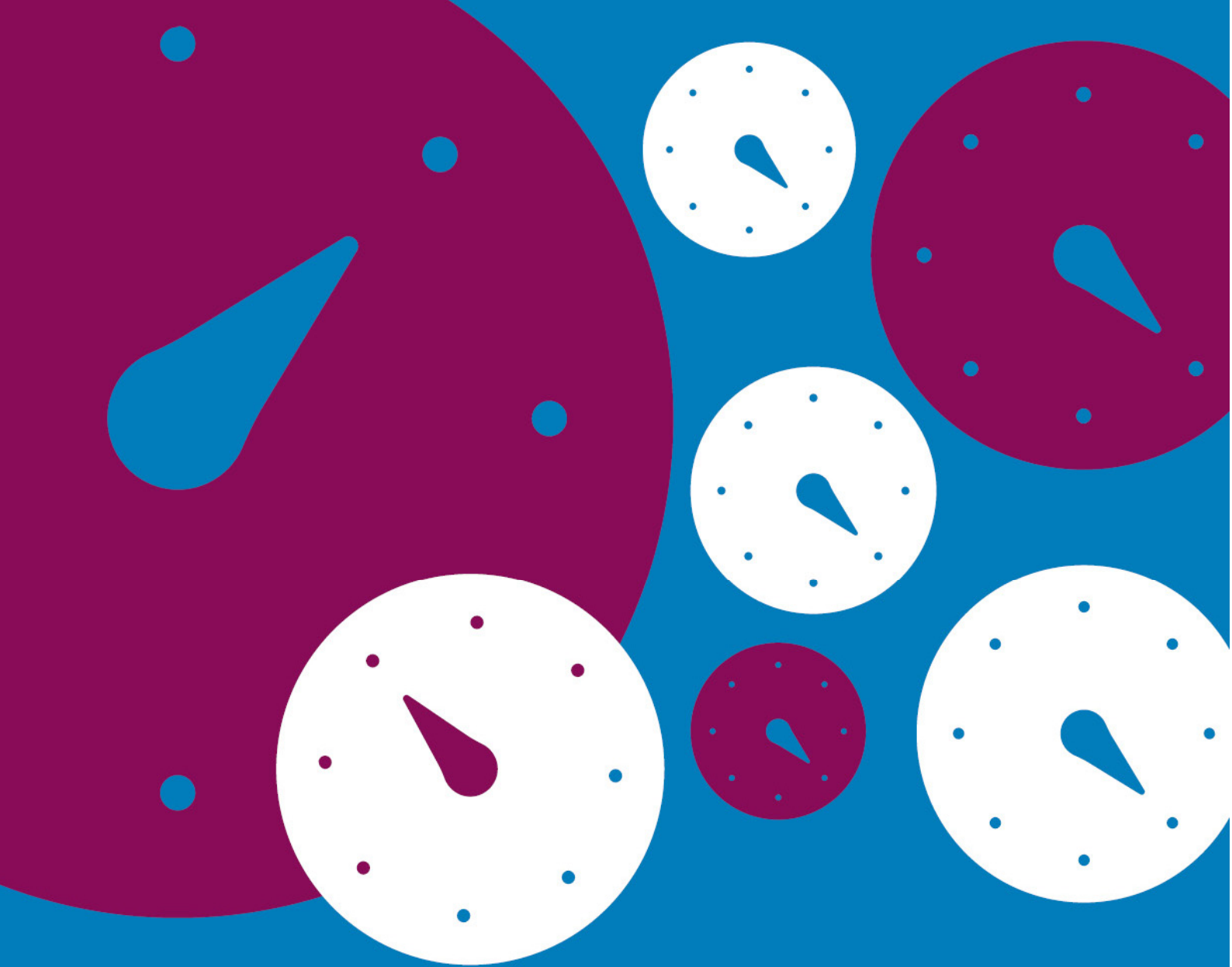
Table 3 Summary of payments and estimates

Programme R'000	Outcome						Medium-term estimate			
	Audited 2019/20	Audited 2020/21	Audited 2021/22	Main appro- priation 2022/23	Adjusted appro- priation 2022/23	Revised estimate 2022/23	% Change from Revised estimate			
							2023/24	2022/23	2024/25	2025/26
1. Administration	58 257	51 594	55 508	59 260	62 133	62 133	67 069	7.94	57 847	64 821
2. Sustainable Resource Management	137 338	115 847	112 035	144 237	127 979	127 979	139 156	8.73	151 357	156 896
3. Asset Management	65 393	59 518	71 326	76 374	76 937	76 937	89 576	16.43	89 171	82 328
4. Financial Governance	67 777	50 434	51 129	41 739	51 771	51 771	44 873	(13.32)	44 507	44 959
Total payments and estimates	328 765	277 393	289 998	321 610	318 820	318 820	340 674	6.85	342 882	349 004

Note: Programme 1: MEC total remuneration package: R2 037 129 with effect from 1 April 2021.

Table 4 Summary of payments and estimates by economic classification estimates

Economic classification R'000	Outcome						Medium-term estimate			
	Audited 2019/20	Audited 2020/21	Audited 2021/22	Main appro- priation 2022/23	Adjusted appro- priation 2022/23	Revised estimate 2022/23	% Change from Revised estimate			
							2023/24	2022/23	2024/25	2025/26
Current payments	243 360	224 944	241 439	264 780	261 608	261 263	292 347	11.90	292 483	292 681
Compensation of employees	185 805	184 513	188 819	206 682	200 277	200 195	211 733	5.76	220 492	225 122
Goods and services	57 555	40 431	52 620	58 098	61 331	61 068	80 614	32.01	71 991	67 559
Transfers and subsidies to	79 876	50 733	44 327	51 476	48 298	48 580	46 131	(5.04)	48 355	50 317
Provinces and municipalities	37 576	15 788	14 788	21 152	19 498	19 498	17 760	(8.91)	21 260	22 123
Departmental agencies and accounts	37 669	27 751	26 264	27 008	25 084	25 084	26 871	7.12	24 595	25 694
Households	4 631	7 194	3 275	3 316	3 716	3 998	1 500	(62.48)	2 500	2 500
Payments for capital assets	5 467	1 648	4 181	5 354	8 677	8 709	2 196	(74.78)	2 044	6 006
Machinery and equipment	5 467	1 648	4 181	5 354	8 677	8 709	2 196	(74.78)	2 044	6 006
Payments for financial assets	62	68	51		237	268		(100.00)		
Total economic classification	328 765	277 393	289 998	321 610	318 820	318 820	340 674	6.85	342 882	349 004



MEASURING PERFORMANCE

PART C

PART C: MEASURING OUR PERFORMANCE

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							
				2019/20	2020/21	2021/22		2023/24	Reporting period	Q1	Q2	Q3	Q4	2024/25	2025/26
1.2.1.1	Financial and corporate governance improved	Monitoring and evaluation system	Number of phases of a monitoring and evaluation system implemented	New Output Indicator	Phase 1	Phase 2	Phase 3	Phase 4	Annually	-	-	-	Phase 4	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	Revised Output Indicator	12	Quarterly	3	3	3	3	12	12
1.2.1.3			Number of ICT Status Reports	New Output Indicator	New Output Indicator	New Output Indicator	New Output Indicator	4	Quarterly	1	1	1	1	4	4
1.2.1.4		Communication (plan) Implementation Report	Percentage of communication campaigns implemented	New Output Indicator	63%*	50%**	75%	75%	Annually	-	-	-	75%	75%	75%
1.2.1.5		Implementation of the Talent Management Strategy	Number of talent management initiatives implemented	Revised Output Indicator	Revised Output Indicator	Revised Output Indicator	Revised Output Indicator	4	Quarterly	1	1	1	1	4	4
1.2.1.6			Number of bursaries awarded	New Output Indicator	New Output Indicator	New Output Indicator	32	32	Quarterly	-	12	10	10	32	32

Output Indicator 1.2.1.4 Percentage of communication campaigns implemented.

* Method of Calculation 2020/21:

Numerator: Number of activities in the plan implemented (5)

Denominator: Number of planned activities for the year (8)

** Method of Calculation 2021/22:

Numerator: Number of activities in the plan implemented (2)

Denominator: Number of planned activities for the year (4)

Sub-Programme 1.3: Financial Management

No.	Outcome	Outputs	Output indicators	Audited/Actual performance			Estimated performance	Medium-term Targets							
				2019/20	2020/21	2021/22		2023/24	Reporting period	Q1	Q2	Q3	Q4	2024/25	2025/26
1.3.1.1	Financial and corporate governance improved	Monitoring of expenditure against the budget	Number of In-Year Monitoring (IYM) Reports	12	12	12	12	12	Quarterly	3	3	3	3	12	12
1.3.1.2		Complete and proper records of financial affairs in accordance with prescribed norms and standards	Number of reports on compliance with minimum financial management performance indicators	New Output Indicator	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	New Output Indicator	12	12	12	12	Quarterly	3	3	3	3	12	12
1.3.1.4		Maintained an accurate asset register	Number of stock-take and asset verification reports	New Output Indicator	1	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	New Output Indicator	4	4	4	4	Quarterly	1	1	1	1	4	4
1.3.1.6		Integrated governance engagements with programmes	Number of integrated governance engagements	New Output Indicator	New Output Indicator	New Output Indicator	New Output Indicator	12	Quarterly	3	3	3	3	12	12
1.3.1.7		Departmental financial norms and standards Reviewed	Number of internal norms and standards reviewed	New Output Indicator	New Output Indicator	New Output Indicator	New Output Indicator	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 top manager reporting directly to the Head of Department. The SEO has a critical responsibility to facilitate the execution of the department's transversal strategic priorities and levers. It is a coordination instrument, drawn from existing staff, and will enable the department to streamline decision making, leverage inter-unit cooperation, forecast resource availability accurately and allow real-time prioritisation to respond to changes in the environment.

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. ICT governance provides a framework for enabling better decision-making and a more consistent approach to ICT investment.

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 the department's vision, strategy, outputs and activities.

Monitoring and Evaluation (M&E) System

The M&E system will track implementation and outputs systematically and measure the effectiveness of programmes. It will help to determine exactly when a programme is on track and when changes may be needed. Monitoring and evaluation are essential in helping managers 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.

Awarding of bursaries

The legislative changes emanating from the Treasury Regulations increased the scope and skills requirements for management functions within the public sector. However, there is a shortage of critical financial skills in the commerce sector, which is inclusive of the economic, accounting and mathematical fields within the public sector labour market. In addition, the critical financial skills have an imbalance in that there has not been sufficient transformation in terms of previously disadvantaged individuals (race and gender) equity within the accounting and mathematical fields. PT aims to address the problem by providing bursaries to eligible candidates who wish to pursue a career in this sector, with a specific focus on previously disadvantaged individuals.

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 the department to compile, at the end of the financial year, financial statements and disclosures that are compliant with the reporting framework and will assist 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 the department to manage its activities effectively, ensure that it is being operated in accordance with its budget and that it is following prescribed rules and regulations.
- Monthly reports on compliance with minimum financial management performance indicators. These reports ensure that the department has complete and proper records of its financial affairs in accordance with prescribed norms and standards and provide management 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 the department in remaining compliant with SCM norms and standards.

- Bi-annual asset stock-take and verification ensures that the department maintains an accurate asset register through identifying and rectifying all discrepancies and reporting on all losses and/or surpluses.
- Quarterly Status of Records Review reports that identify risks and key areas of concern regarding preparation of financial and non-financial reports and compliance with applicable legislation. The report assists the Accounting Officer to maintain the status quo by communicating the risks and key areas of concern that may affect the preparation of its financial and non-financial reports, and compliance with applicable legislation.
- Quarterly integrated governance engagements with programme, sub-programme and elements managers where all financial governance matters and issues will be discussed. This will ensure that managers are informed of their planning, budgeting, monitoring and reporting, expenditure management, asset management, risk management and internal control responsibilities and that they take accountability and responsibility for all financial governance matters.
- 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 the department 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.	<p>Ensure structured knowledge transfer to enable officials to move knowledge and learn technical skills on the job.</p> <p>Provide opportunities for officials to grow through training and skills development programmes.</p> <p>Incorporate skills development into the regular performance appraisal process.</p> <p>Hold managers accountable for outcomes.</p>
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.	Emphasising the accountability for the budget under control of programme/sub-programme and element managers by issuing appointment letters. Providing relevant and accurate information monthly to the appointed programme/sub-programme and element managers on actual and projected expenditure.
Complete and proper records of financial affairs in accordance with prescribed norms and standards	There is a possibility that reconciliations do not balance and that amounts in disallowance/control or suspense accounts are not cleared timeously.	Segregation of duties. Regular follow-up of balances in disallowance/control and suspense accounts.
Compliance with Supply Chain Management norms and standards	Non-adherence to SCM norms and standards.	Adherence to SOPs. Checklists to be completed. Analysis and verification of information/data. All relevant officials trained.
Maintaining an accurate asset register	Inconsistent application of asset management practices.	Provide training/awareness to users. Regularly update information on the system. Perform ad-hoc spot checks of assets.
Identification of risks and key areas of concern regarding preparation of financial and non-financial reports and compliance with applicable legislation	Possibility that incomplete/incorrect evidence is submitted. No response from responsible components.	Continuous follow-up with components to submit the evidence.

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						Medium-term estimate			
	Audited 2019/20	Audited 2020/21	Audited 2021/22	Main appro- priation 2022/23	Adjusted appro- priation 2022/23	Revised estimate 2022/23	% Change from Revised estimate			
							2023/24	2022/23	2024/25	2025/26
1. Office of the Minister	5 704	6 562	6 641	6 917	7 031	7 043	6 993	(0.71)	6 901	6 961
2. Management Services	24 216	22 429	22 689	25 280	23 596	23 584	26 424	12.04	25 558	28 028
3. Financial Management	28 337	22 603	26 178	27 063	31 506	31 506	33 652	6.81	25 388	29 832
Total payments and estimates	58 257	51 594	55 508	59 260	62 133	62 133	67 069	7.94	57 847	64 821

Note: Sub-programme 1.1: MEC total remuneration package: R2 037 129 with effect from 1 April 2021.

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						Medium-term estimate			
	Audited	Audited	Audited	Main	Adjusted	Revised	% Change from Revised estimate			
	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23	2023/24	2022/23	2024/25	2025/26
Current payments	49 876	48 460	50 428	51 398	51 826	51 763	63 364	22.41	53 294	56 306
Compensation of employees	37 518	37 250	37 002	39 724	38 879	38 889	43 530	11.93	43 812	46 240
Goods and services	12 358	11 210	13 426	11 674	12 947	12 874	19 834	54.06	9 482	10 066
Transfers and subsidies	2 852	1 418	848	2 508	1 393	1 393	1 509	8.33	2 509	2 509
Departmental agencies and accounts	6	7	8	8	8	8	9	12.50	9	9
Households	2 846	1 411	840	2 500	1 385	1 385	1 500	8.30	2 500	2 500
Payments for capital assets	5 467	1 648	4 181	5 354	8 677	8 709	2 196	(74.78)	2 044	6 006
Machinery and equipment	5 467	1 648	4 181	5 354	8 677	8 709	2 196	(74.78)	2 044	6 006
Payments for financial assets	62	68	51		237	268		(100.00)		
Total economic classification	58 257	51 594	55 508	59 260	62 133	62 133	67 069	7.94	57 847	64 821

Expenditure trends and analysis

The Programme's budget increased by R4.936 million from the 2022/23 revised estimate of R62.133 million to R67.069 million in 2023/24 which equates to a growth of 7.94 per cent. The increase mainly relates to the provision for the modernisation/refurbishment of office space.

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 effected through the following sub-programmes:

Sub-Programme No.	Sub-Programme	Sub-Programme Purpose
2.1	Programme Support	To provide management and administrative support to the programme.
2.2	Fiscal Policy	To research, analyse and advise on the policy, strategy, and management of provincial and municipal fiscal resources.
2.3.1	Budget Management: Provincial Government Budget Office	To promote effective financial resource allocation, by providing socio-economic and policy research, analysis and advice that 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 the 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							
				2019/20	2020/21	2021/22		2023/24	Reporting period	Q1	Q2	Q3	Q4	2024/25	2025/26
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(i)	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(ii)	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(iii)	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	New Output Indicator	1	Annual	-	-	1	-	1	1
2.2.1.7		Gambling Policy Reviewed	Gambling regulatory impact assessment	New Output Indicator	New Output Indicator	New Output Indicator	New Output Indicator	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							
				2019/20	2020/21	2021/22		2023/24	Reporting period	Q1	Q2	Q3	Q4	2024/25	2025/26
2.3.1.1	Integrated planning, budgeting and implementation for sustainable management of provincial and municipal fiscal resources	Provincial budget policy assessment reports	Number of provincial budget policy assessment reports	28	41	28	28	28	Quarterly	-	-	14	14	28	28
2.3.1.2		Provincial Budget and Economic Publications	Number of Provincial Budget and Economic Publications	New output indicator	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							
				2019/20	2020/21	2021/22		2023/24	Reporting period	Q1	Q2	Q3	Q4	2024/25	2025/26
2.3.2.1	Integrated planning, budgeting and implementation for sustainable management of provincial and municipal fiscal resources	Integrated Municipal budget policy assessment reports	Number of integrated municipal budget policy assessment reports	30	30	29	30	30	Annually	30	-	-	-	30	30
2.3.2.2		Quarterly Performance Reports received, assessed	Percentage of Quarterly Performance Reports received, assessed	100%*	100%**	100%***	100%	100%	Quarterly	100%	100%	100%	100%	100%	100%
2.3.2.3		Socio-economic intelligence publications	Development of the Municipal Economic Review and Outlook	September 2019	October 2020	December 2021	September 2022	September 2023	Annually	-	September 2023	-	-	September 2024	September 2025
2.3.2.4			Number of Socio-Economic Profiles (SEP-LGs) developed	New output indicator	New output indicator	New output indicator	30	30	Annually	-	-	30	-	30	30

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

* Method of calculation 2019/20
 Numerator: Number of quarterly performance reports assessed (118)
 Denominator: Number of quarterly performance reports received (118)

** Method of calculation 2020/21
 Numerator: Number of quarterly performance reports assessed (118)
 Denominator: Number of quarterly performance reports received (118)

*** Method of calculation 2021/22
 Numerator: Number of Quarterly Performance Reports assessed (117)
 Denominator: Number of Quarterly Performance Reports received (117)

Sub-Programme 2.4.1: Public Finance: Provincial Government Finance

No.	Outcome	Outputs	Output indicators	Audited/Actual performance			Estimated performance	Medium-Term Targets							
				2019/20	2020/21	2021/22		2023/24	Reporting period	Q1	Q2	Q3	Q4	2024/25	2025/26
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	2	1	3	3	Annually	-	-	-	3	3	3
2.4.1.3		Quarterly reports on the implementation of the budget	Number of quarterly reports on the implementation of the budget	4	4	4	4	4	Quarterly	1	1	1	1	4	4
2.4.1.4		Provincial budget publications	Number of provincial budget publications	New Output Indicator	4	3	2	2	Quarterly	-	-	1	1	2	2

Sub-Programme 2.4.2 Public Finance: Local Government Finance

No.	Outcome	Outputs	Output indicators	Audited/Actual performance			Estimated performance	Medium-Term Targets							
				2019/20	2020/21	2021/22		2023/24	Reporting period	Q1	Q2	Q3	Q4	2024/25	2025/26
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	***Revised Output Indicator	100%	100%	Quarterly	100%	100%	100%	100%	100%	100%
2.4.2.2		Number of monthly consolidated IYM assessment reports		New Output Indicator	New Output Indicator	12	12	12	Quarterly	3	3	3	3	12	12
2.4.2.3		Number of quarterly publications on the state of municipal budgets		New Output Indicator	New Output Indicator	4	4	4	Quarterly	1	1	1	1	4	4

No.	Outcome	Outputs	Output indicators	Audited/Actual performance			Estimated performance	Medium-Term Targets							
				2019/20	2020/21	2021/22		2023/24	Reporting period	Q1	Q2	Q3	Q4	2024/25	2025/26
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	30	59	60	60	Quarterly	30	-	-	30	60	60
2.4.2.5		Reports on MFMA implementation	Number of reports on MFMA implementation	4	4	4	4	4	Annually	-	-	-	4	4	4
2.4.2.6		Forums to strengthen inter-governmental cooperation and information sharing	Number of CFO Forums	New Output Indicator	New Output Indicator	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	Revised Output Indicator	Revised Output Indicator	Revised Output Indicator	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 (* 2019/20 – 372 ** 2020/21 – 369 ***2021/22 - 358)

Sub-Programme 2.4.3 Public Finance: Infrastructure

No.	Outcome	Outputs	Output indicators	Audited/Actual performance			Estimated performance	Medium-Term Targets							
				2019/20	2020/21	2021/22		2023/24	Reporting period	Q1	Q2	Q3	Q4	2024/25	2025/26
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	Revised Output Indicator	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	4	3	4	4	4	Quarterly	1	1	1	1	4	4
2.4.3.3		Provincial Budget publications	Number of provincial budget publications	New Output Indicator	2	2	2	2	Quarterly	-	-	1	1	2	2
2.4.3.4		Project Preparation Facility (PPF) Assessment Reports	Percentage of PPF applications received, assessed	New Output Indicator	New Output Indicator	New Output Indicator	New Output Indicator	80%	Annually	-	-	-	80%	80%	80%
2.4.3.5		Infrastructure Delivery Management System (IDMS) Implemented through the assessed SDAs	Percentage of Service Delivery Agreements (SDA) received, assessed	New Output Indicator	New Output Indicator	New Output Indicator	New Output Indicator	100%	Annually	-	-	-	100%	100%	100%

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							
				2019/20	2020/21	2021/22		2023/24	Reporting period	Q1	Q2	Q3	Q4	2024/25	2025/26
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

1.2.3 Explanation of planned performance over the medium-term period

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

- Exercise control over the implementation of the provincial budget and development of fiscal policies in line with national economic policies.
- Preparing the provincial budget and providing assistance to municipalities in preparation of their budgets.
- Monitoring of the preparation of municipal budgets, outcomes of budgets, and the submission of required reports.
- Promoting and enforcing transparency and effective management in respect of revenue, expenditure, assets, and liabilities; and
- Providing assistance and support, particularly to vulnerable municipalities, to give effect to the sustainable local government agenda and 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, through VIP 5, 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, the 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, the 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 2023/24 - 2025/26 MTEF will be to drive integrated planning and budgeting through the province's Joint District and Metro Approach (JDMA) and VIP 5. VIP 5: Innovation and Culture, Focus Area: Integrated Service Delivery.

The provincial government team will focus on strengthening the fiscal policy approach to give effect to the Western Cape Fiscal Strategy and Budget Policy. This includes fiscal consolidation, fiscal discipline and sustainability in response to the need for resilient growth and taking a citizen-centric approach through integrated policy, planning, budgeting and implementation. The local government team will focus on improving information sharing and alignment across spheres of government to enable positive change in the lives of citizens. Key initiatives that will give effect 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 create financial sustainability. Strengthening partnerships with key stakeholders is embedded in the strategic and operational approach of Programme 2 - Sustainable Resource Management, which includes, among 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 engages on economic policy and budget-related research, which informs the formulation of the provincial budget policy to ultimately recommend budget allocations in line with the strategic priorities outlined in the Western Cape Recovery Plan, the 2019 - 2024 PSP and other applicable policies. The PERO provides the economic and socio-economic intelligence that informs the planning and budgeting process in the WCG. The Western Cape Medium-Term Budget Policy Statement (WC MTBPS), which is tabled together with the Adjusted Estimates of Provincial Expenditure in the provincial legislature, provides the economic, fiscal and policy context within which the provincial budget is formulated.

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

The Local Government Budget Office (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 Municipal Economic Review and Outlook (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 Strategic Integrated Municipal Engagements (SIME). In addition, the unit monitors the implementation of municipal budgets through the Service Delivery and Budget Implementation Plans (SDBIP) of municipalities.

For 2022/23, the LGBO will specifically focus on interventions that could strengthen the extent to which socio-economic intelligence is internalised by municipal stakeholders to ultimately ensure improved strategic planning and budgeting. Key activities will include reviewing the tabling date of the MERO for outer years; engaging with private sector role-players as part of the MERO dissemination; introducing a dedicated APP target for the release of the socio-economic profiles and by offering more bespoke Pre-determined Objective (PDO) training and

capacity building sessions. LGBO will also attempt to improve the alignment between the provincial and municipal planning and budgeting processes.

Provincial Government Public Finance

Provincial Government Public Finance assesses provincial budgets to improve the credibility and sustainability of the budget and monitors the implementation of budgets to enhance accountability, efficiency and data integrity. Fiscal 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. An expanded approach to expenditure reviews is being developed in partnership with the Provincial Government Budget Office.

Reporting Reforms

The WCG's capacity to select, plan, appraise, and monitor infrastructure delivery will continue to be strengthened over the 2022/23 - 2025/26 MTEF period with a specific focus on maintenance and exploring innovative and alternative funding options for infrastructure project preparation and delivery. The strengthening and institutionalisation of the infrastructure governance delivery management system will enable integration and promote seamless delivery through a holistic approach of facilitating infrastructure delivery in the management of all aspects of the 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 will work towards starting to enhance 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 the 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 the PT 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 the PT, MFMA implementation work across different unit's areas of specialisation will be coordinated through Municipal Intelligence Teams. These teams will 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. The PT supports the development and monitors the implementation of financial recovery plans for municipalities under intervention.

1.2.4 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.

Outputs	Key Risk	Risk Mitigations
Integrated Municipal Budget Policy Assessments reports	Municipalities do not table draft budgets by 31 March as per the MFMA.	Regular communication to all municipalities with support offered to municipalities that do not table draft budgets timeously.
Quarterly Performance Reports received, assessed	Municipalities do not table and submit quarterly performance reports within the required timeframe as per the MFMA. Quality of reports submitted are poor.	Regular communication to all municipalities to encourage timeous tabling. Support offered through the PDO capacity training to enable municipalities to submit quality quarterly reports.
Socio-economic intelligence publications	Availability of economic data. Inability of clients to internalise data to the benefit of municipal planning and budgeting. Timing of publications and alignment with municipal planning and budgeting process.	Socio-economic indicators and datasets reviewed each year in conjunction with sector departments and service providers to ensure usefulness and relevance of data presented. Dedicated roll-out programme for MERO and regular engagements with clients to brief on relevance and application of information. Review tabling date each year to ensure maximum impact and allow for sufficient time by role-players to consult publications.
Provincial Budget assessment reports	Budget database completed incorrectly.	Provide information sessions to complete the budget database.
Expenditure reviews	Integrity of data to compile the review.	Audited published sources are used 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.

1.2.5 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						Medium-term estimate			
	Audited	Audited	Audited	Main	Adjusted	Revised	% Change from Revised estimate			
	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23	2023/24	2022/23	2024/25	2025/26
1. Programme Support	5 790	7 165	5 986	8 814	7 200	7 200	7 141	(0.82)	8 159	8 258
Programme Support	5 790	7 165	5 986	8 814	7 200	7 200	7 141	(0.82)	8 159	8 258
2. Fiscal Policy	52 301	41 265	38 439	42 384	42 475	42 475	41 595	(2.07)	42 978	46 179
Fiscal Policy	14 638	13 521	12 183	15 384	17 399	17 399	14 733	(15.32)	18 392	20 494
Western Cape Gambling and Racing Board	37 663	27 744	26 256	27 000	25 076	25 076	26 862	7.12	24 586	25 685
3. Budget Management	23 509	17 635	21 719	20 052	19 074	19 169	20 248	5.63	21 080	21 410
Provincial Government Budget Office	9 470	7 377	9 582	8 438	8 641	8 641	9 152	5.91	9 281	9 435
Local Government Budget Office	14 039	10 258	12 137	11 614	10 433	10 528	11 096	5.40	11 799	11 975
4. Public Finance	55 738	49 782	45 891	72 987	59 230	59 135	70 172	18.66	79 140	81 049
Provincial Government Finance	11 426	11 350	10 563	10 938	11 918	11 918	12 131	1.79	11 847	11 940
Local Government Finance Group 1	10 457	7 656	6 442	8 217	10 792	10 697	12 100	13.12	8 740	8 860
Local Government Finance Group 2	15 113	10 859	9 270	31 616	14 724	14 724	15 011	1.95	13 441	13 834
Infrastructure	8 363	7 545	7 046	9 081	6 681	6 681	9 950	48.93	11 194	11 387
Business Information and Data Management	10 159	11 310	11 492	11 396	11 628	11 628	12 019	3.36	12 412	12 635
MFMA Coordination	220	1 062	1 078	1 739	3 487	3 487	8 961	156.98	21 506	22 393
Total payments and estimates	137 338	115 847	112 035	144 237	127 979	127 979	139 156	8.73	151 357	156 896

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						Medium-term estimate			
	Audited	Audited	Audited	Main	Adjusted	Revised	% Change from Revised estimate			
	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23	2023/24	2022/23	2024/25	2025/26
Current payments	86 133	80 524	80 976	96 085	91 350	91 350	97 584	6.82	105 511	109 088
Compensation of employees	72 364	71 913	72 999	81 170	78 150	78 099	81 412	4.24	85 660	86 730
Goods and services	13 769	8 611	7 977	14 915	13 200	13 251	16 172	22.04	19 851	22 358
Transfers and subsidies to	51 205	35 323	31 059	48 152	36 629	36 629	41 572	13.49	45 846	47 808
Provinces and municipalities	13 385	4 500	4 298	21 152	10 780	10 780	14 710	36.46	21 260	22 123
Departmental agencies and accounts	37 663	27 744	26 256	27 000	25 076	25 076	26 862	7.12	24 586	25 685
Households	157	3 079	505		773	773		(100.00)		
Total economic classification	137 338	115 847	112 035	144 237	127 979	127 979	139 156	8.73	151 357	156 896

Expenditure trend analysis

The Programme's budget increased by R11.177 million from the 2022/23 revised estimate of R127.979 million to R139.156 million in 2023/24 which equates to growth of 8.73 per cent. The growth relates mainly to the filling of critical vacant post and that 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 2023 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 - Provincial and Local Government

No.	Outcome	Outputs	Output indicators	Audited/Actual Performance			Estimated performance	Medium-term Targets							
				2019/20	2020/21	2021/22	2022/23	2023/24	Reporting period	Q1	Q2	Q3	Q4	2024/25	2025/26
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 AM maturity	Number of municipal districts assisted with SCM and AM Governance	Revised Output Indicator	Revised Output Indicator	Revised Output Indicator	Revised Output Indicator	5	Quarterly	-	2	2	1	5	5
3.2.1.2		Municipal districts assisted with SCM System Insight reports by providing procurement information	Number of Municipal Districts Insight Reports	Revised Output Indicator	Revised Output Indicator	Revised Output Indicator	Revised Output Indicator	5	Quarterly	-	2	2	1	5	5

No.	Outcome	Outputs	Output indicators	Audited/Actual Performance			Estimated performance	Medium-term Targets							
				2019/20	2020/21	2021/22		2023/24	Reporting period	Q1	Q2	Q3	Q4	2024/25	2025/26
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	New Output Indicator	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	New Output Indicator	3	3	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	New Output Indicator	4	5	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	2	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	Revised Output Indicator	53	Quarterly	13	13	13	14	53	53
3.2.1.8		Municipal Procurement plans assessed to strengthen procurement strategies	Number of procurement planning reports assessed	New Output Indicator	10	10	10	10	Quarterly	-	4	4	2	10	10
3.2.1.9		Municipal districts assisted with a commodity strategy to assist with strategic planning processes	Number of districts assisted with strategic sourcing initiatives	New Output Indicator	New Output Indicator	New Output Indicator	New Output Indicator	1	Annually	-	-	-	1	1	1

Sub-Programme 3.3 Supporting and Interlinked Financial Systems

No.	Outcome	Outputs	Output indicators	Audited/Actual performance			Estimated performance	Medium-term Targets							
				2019/20	2020/21	2021/22	2022/23	2023/24	Reporting period	Q1	Q2	Q3	Q4	2024/25	2025/26
3.3.1.1	Effective management and oversight of financial systems, supply chain and moveable asset management governance within the provincial and municipal spheres.	Provincial financial systems supported and maintained	Number of votes assisted with system support	Revised Output Indicator	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	New Output Indicator	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	New Output Indicator	5	5	5	Annually	-	-	-	5	13	13
3.3.1.4		Consolidated reporting provided from financial systems	Number of votes assisted with financial reporting	Revised Output Indicator	13	13	13	13	Quarterly	13	13	13	13	13	13

1.3.3 Explanation of planned performance over the medium-term period

Provincial and Local Government Supply Chain Management

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

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

Public procurement is therefore utilised as an important lever to improve the impact of public expenditure. Purchasing and procurement by the province must enable progress on provincial priorities of jobs, safety and wellbeing, which includes the preservation and creation of private sector jobs. In support of Vision-Inspired Priority 5,

the WCG's Supply Chain Management (SCM) reform strategy has played a critical role in sustaining financial capability maturity and strengthening compliance with governance requirements in the province. This is in line with government's overall strategy to continuously improve value for money, enhance competition between suppliers, and provide businesses with a convenient and effective medium to do business with the WCG.

The above context has not changed within the medium term.

Key priorities for the WCG are thus to: continue with its focus on maintaining a resilient SCM governance platform focused on continuous service delivery improvement; leverage data for analysis and transparency; and enhance the ease of doing business with WCG procurement by

reducing red tape and improving access to procurement opportunities.

To do this, the PT will focus on the following in the provincial context:

- Ensure that goods and services are purchased under the constitutional mandate of Section 217(1) in a fair equitable, transparent, competitive and cost-effective manner, with due regard to the subsidiary objectives in Section 217(2) that allow for categories of preference in the allocation of contracts.
- Develop a blueprint preferential procurement policy for the province as well as roll-out and implementation of the 2022 Preferential Procurement Policy Framework Regulations.
- Enhance and further develop the WCG in-house Electronic Procurement System (EPS), and the automated procurement planning toolkit, which enables departments to efficiently plan their procurement programmes and generate efficiencies in delivery and reporting.
- Support and build procurement capacity and capability across departments focused through ongoing programmes of support for provincial departments, public entities, municipalities and suppliers that are geared at addressing gaps, introducing improvements, and maintaining a sustainable platform of institutional memory for our clients.
- Strategic procurement initiatives that focus on making sustainable procurement choices that account for the full value of a service or product over its whole lifecycle, including the costing of social and environmental risks and opportunities. Initiatives that were driven through this approach include specific commodity sourcing strategies, such as the provincial security strategy and provincial framework contract.
- Continue with technology initiatives for the analysis of data extracted from systems and the use of business intelligence tools that provide performance information to provincial

departments to support SCM governance and improve management decision making. The quarterly Procurement Disclosure Report, and SCM Insight Reports and Client Support Performance Reports will form the end products of such analyses and reporting of procurement information across provincial departments and public entities and municipalities, as required. Value for money through procurement will be a key focus in determining how the province utilises resources through procurement effectively, economically and without waste, with due regard for the total costs and benefits and the contribution to the outcomes that each procuring entity is wanting to achieve. This will also be aimed at striking a balance between economy, effectiveness, and efficiency as a way of thinking in using resources optimally.

Enhancing the ease of doing business includes a range of initiatives focused on red tape reduction and improving access to procurement opportunities and support for suppliers.

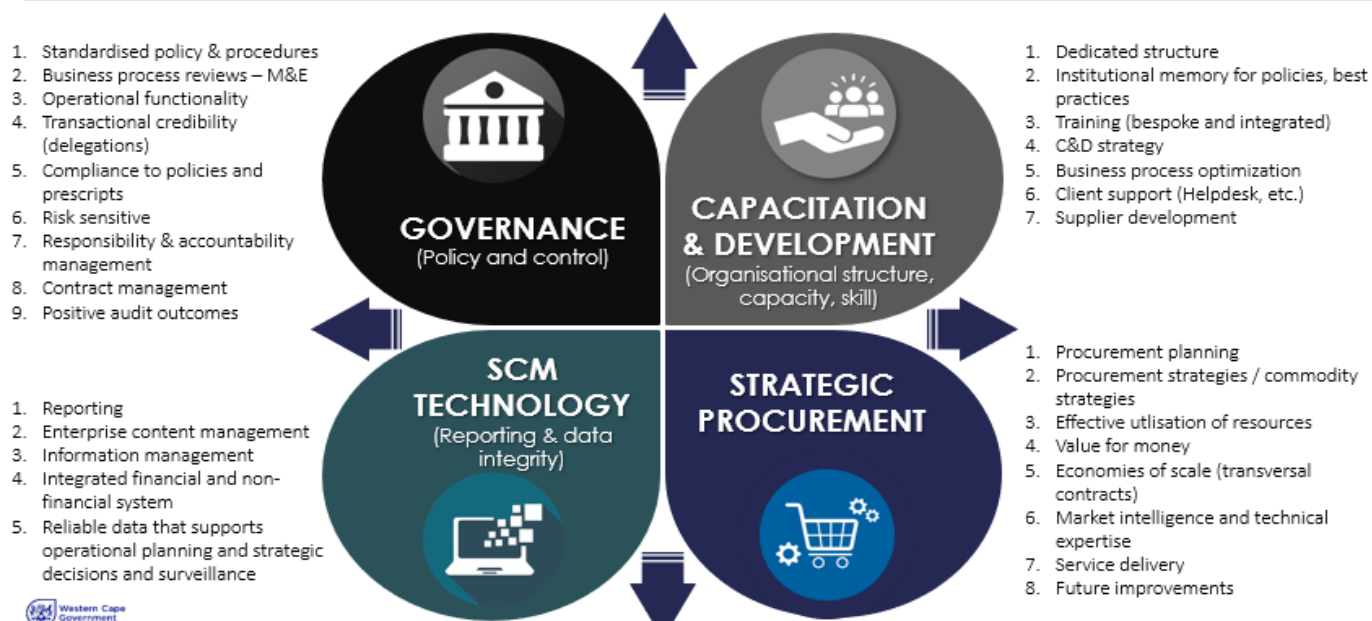
This promotes small business, enables job creation, and encourages continuous learning and development within supply chains using technology as an enabler via the Western Cape e-Procurement System and Supplier Evidence Bank and redress through the Western Cape Procurement Client Centre.

Initiatives will be undertaken for service delivery improvement through continuous and dynamic programmes of support for provincial departments and their entities, municipalities and suppliers focused on addressing gaps, and for the continuous improvement and maintenance of a sustainable platform for institutional memory for our clients to ensure replicable governance processes and continuous growth and improvement. These include initiatives such as SCM for a Local Economic Development SCM Indabas; SCM fora and supplier development summits; SCM and internal control enablement; programmes of support inclusive of training, collaborative capacitation and development programmes with key stakeholders that aim to establish uniformity of practice through various

governance models, tools, SOPS, videos, FAQs and helpdesk support for departments, public entities, municipalities and suppliers.

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

Strategic Supply Chain Management - SCM Strategy



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

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

Implementation of Integrated Financial Systems for WCG departments

The National Treasury continues to experience delays in the implementation of the Integrated Financial Management System, the delays

continue to disrupt the plan of government to overhaul the aged financial systems supporting the Supply Chain Management, Human Resource Management, Financial Management business capabilities. However, many of these systems are based on aging technologies. Furthermore, these legacy systems are not fully integrated and there are duplicated functionalities across systems.

The WCG continues to enjoy a lead site status for the eventual implementation of the IFMS. It is the intention of the WCG to participate in the implementation of the IFMS in order to capitalise on the latest technological advancements and improve its agility in providing efficient corporate services for its thirteen departments.

Support, modernisation and maintenance of the Provincial Financial Systems as part of the Evergreen Legacy Systems (ELS) strategy

This process entails making incremental improvements to the legacy systems to complement it with modern data technologies to

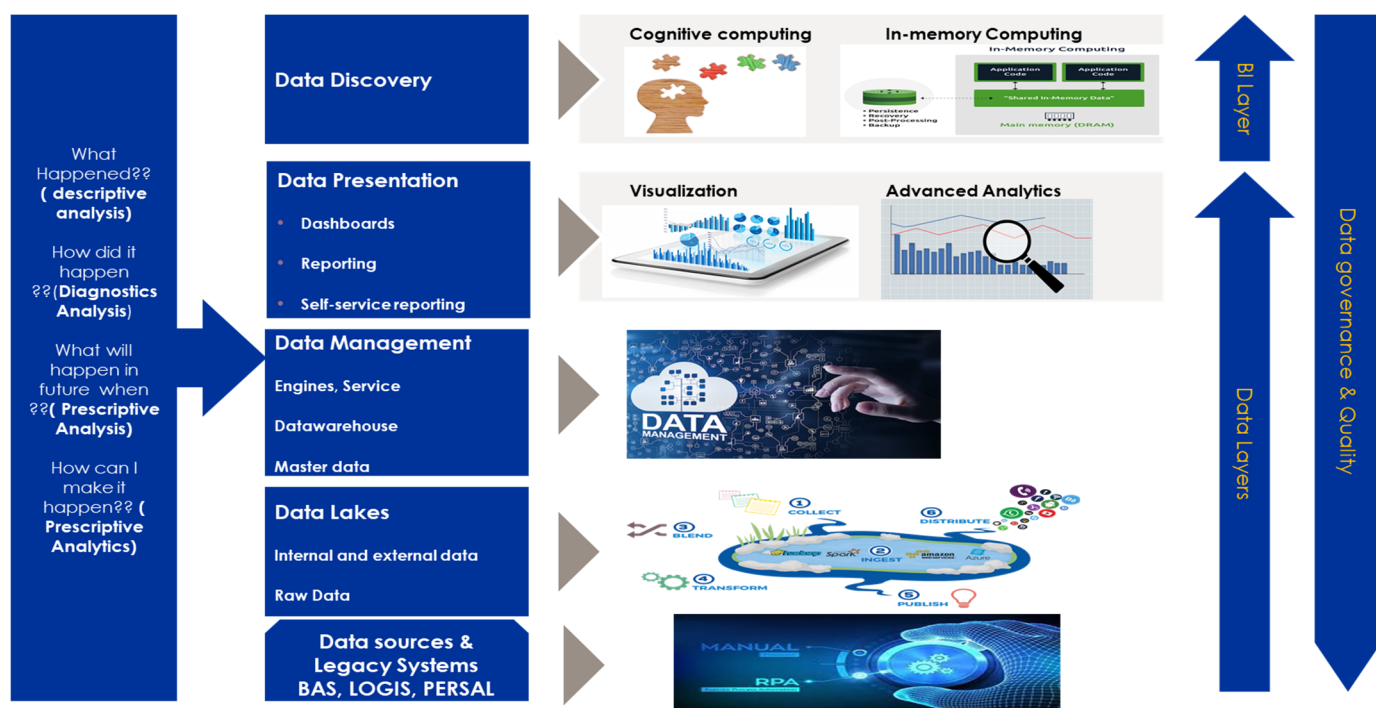
enhance the capability of the systems. This process will support efforts for WCG to achieve on its digital transformation objectives thereby enabling a Provincial Treasury that is digitally accessible.

The underlying philosophy for this ELS strategy is for the WCG to fulfil the lead site role and ultimately create an Integrated Financial Management Platform. As and when National Treasury effort comes to fruition, the systems would be merged to create a single National Integrated Financial Management System managed by National Treasury and most likely hosted by SITA.

The WCG is also engaged in a process to rationalize the software application portfolio in aid

to minimize duplication of systems amidst a growing software application portfolio on financial systems. This process is also in support of the National Treasury instruction 5 of 2017/18 to avoid procurement of additional systems that have duplicated functionalities with what is contained in the IFMS.

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



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

WCG Treasury has developed its own PT e-Vision for data management, which includes utilising

technology as an enabler, reducing administrative burden, increasing strategic productivity, information reuse across PT, cost effectiveness, and one data store (Operational Data Store or ODS). The objective of the WCG PT team is to have an integrated data reporting capability to ease the burden of duplication/over-reporting.

To ensure that curated, trusted and validated data are easily available for use by WCG management and staff, investing in data and analytical capabilities within departments, and

developing a culture that routinely values data and insights, we will:

- improve staff data literacy, engagement and empowerment;
- drive evidence-based, responsive and timely decisions and choices;
- improve policy design and advice, programme and service delivery; and
- enable economic and financial forecasting ability.

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

Capacitated and trained system users and organisational change management

In practice, it is expected of provincial departments to ensure that all new system users are nominated for training on the LOGIS, BAS and PERSAL systems within a period not exceeding six months after access has been granted on these systems. This is in line with System Circular No. 1 of 2010.

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

Further, it is incumbent of the PT to ensure that the financial systems (i.e. BAS, LOGIS, PERSAL, etc.) are professionally managed and configured in a standard format, and that access control is properly executed, access and logon violations are timeously identified and reported on and that policies are in place to guide and direct access as well as to outline the demarcation of roles and responsibilities of the departmental system controller.

PT also plays a pivotal role in maintaining standard system structures throughout departments to facilitate the management of information and

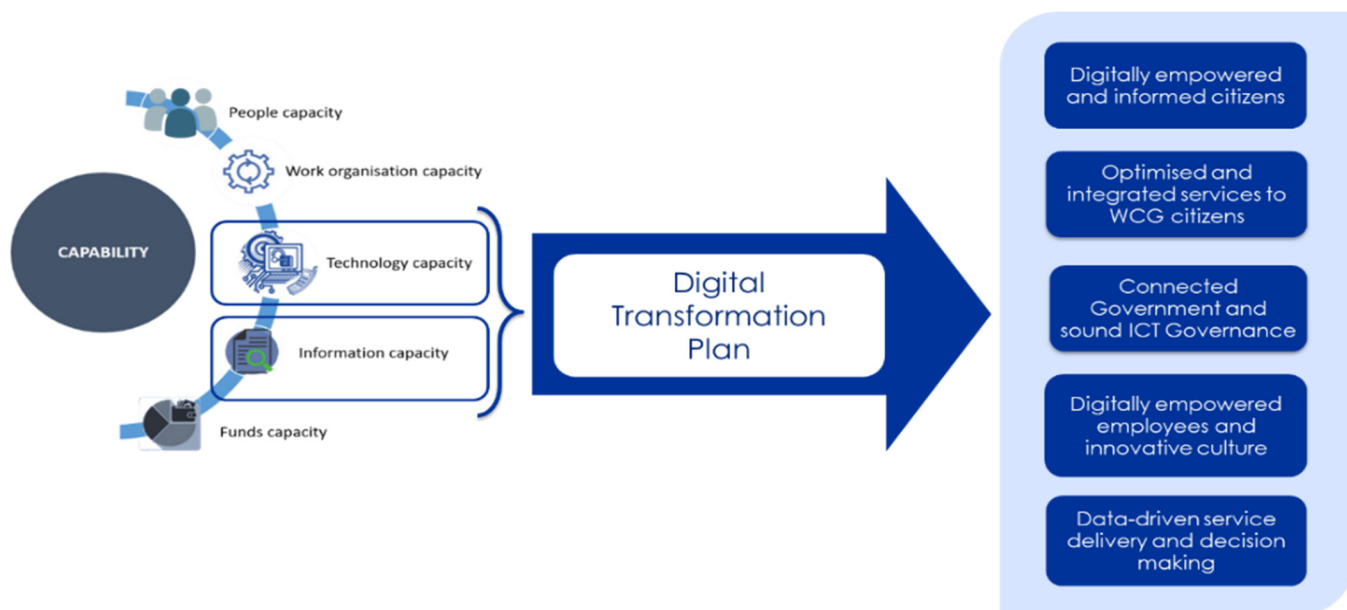
reporting requirements as well as effective user account management on the systems.

Effective DITCOM management to mature and entrench ICT in PT

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

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

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



- PT therefore needs to ensure that it aligns itself with the ICT house of values and complies with the necessary ICT governance requirements by strengthening the IMC and DITCOM committees to entrench ICT in the broader PT and drive the implementation of the PT e-Vision 2020 in its related ICT plans. It is the role of these governance structures to also enable the development of the Enterprise-Wide Architecture for business processes, applications/systems, innovation management within the PT with the aim to create a modern, lean and efficient Treasury that is able to lead and support the enhancement of financial governance practices that enable:
 - improved resource mobilisation;
 - allocative efficiency;
 - sound fiscal management;
 - the efficient and economical use of resources;
 - leading and supporting excellence in good governance practices and optimal performance culminating in improved service delivery and public value creation; and
 - identifying good financial governance practices that can be shared across the public sector.

1.3.4 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
Municipal districts assisted with standardised SCM and asset management business practices to continuously improve SCM maturity	Commitment of municipalities to implement best business practices.	Using District Operating Models to maximise delivery efficiencies. Utilising all municipal fora to strengthen cooperation and commitment.
Municipal system insight reports	Obtaining credible data from municipalities.	Using District Operating Models to capacitate municipal officials on requirements. Utilising all available data sources to maximise delivery efficiencies.
Annually defined support programmes for departments, municipal districts and suppliers to provide support and build capacity	The ability of the unit to respond effectively given its capacity constraints and the high demand to support departments and municipalities.	Using District Operating Models to maximise delivery efficiencies. Using technology tools to augment resource capacity. Tapping into internship programmes and departmental capacity to support the limited capacity in the directorate and sub-directorate. Partnering with the Department of Economic Development and Tourism, Legal Services from the Department of the Premier, departments and municipalities as well as other stakeholders in the SCM space. Implementation of a Customer Relationship Management (CRM) System to automate query handling. Additional supplier and technology support through the Procurement Client Centre. Utilisation of training videos and webinars. Development of FAQs.
Assessment of operational client support function	Non-financial information is not integrated and requires manual data and information gathering and analysis.	Building of data accumulation models in Power-BI for easy analytics. 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.
Publication of Procurement Disclosure Reports	Credibility of financial information and the need for big data processing and analysis.	Use of power BI tools and data store for ease of access and transversal verification by departments. Partnerships with Cel within the Department of the Premier other PT units to improve data credibility on the legacy systems.

Outputs	Key Risk	Risk Mitigations
Focused strategic sourcing initiatives for value-for-money purchasing in the province	<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>
Provincial SCM system insight reports providing procurement performance information to departments	<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 datawarehouse and business intelligence competencies and capabilities within the unit.</p> <p>OD process under way to review unit structure and capacity.</p>
Municipal procurement plans assessed	<p>Obtaining credible data from municipalities.</p>	<p>Tapping into the mSCOA data strings to obtain additional and credible data.</p>
Provincial financial systems supported and maintained	<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 incrementally as and when budget is available.</p> <p>Regular engagements with key stakeholders in the implementation of the financial systems.</p> <p>Implement strong governance arrangements to manage the system rollout and maintenance and sustenance of the system.</p>
Capacitated and trained system users	<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 unit with required skills, venues and posts to support the system training and utilise technology to improve the reach required to capacitate all system users.</p>
Evergreen legacy systems implemented	<p>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.</p>	<p>Invest in the evergreen legacy system innovation to modernise the aged financial systems.</p>
Consolidated reporting provided from financial systems	<p>Lack of system and data availability.</p> <p>Ability and capability of ICT strategic partners to deliver BI tools.</p>	<p>Regular monitoring of system downtime and procedures.</p> <p>Implement strong governance arrangements to manage implementation of the operational data store and related business intelligence tools.</p>

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

Sub-programme R'000	Outcome						Medium-term estimate			
	Audited 2019/20	Audited 2020/21	Audited 2021/22	Main appro- piation 2022/23	Adjusted appro- piation 2022/23	Revised estimate 2022/23	% Change from Revised estimate			
							2023/24	2022/23	2024/25	2025/26
1. Programme Support	3 022	4 315	4 672	4 874	4 671	4 671	4 592	(1.69)	4 648	4 740
2. Supply Chain Management	34 191	29 516	35 421	39 549	41 138	41 138	38 547	(6.30)	35 950	33 573
Supply Chain Management: Provincial Government	26 292	21 752	24 757	27 781	27 795	27 795	25 079	(9.77)	25 668	23 059
Supply Chain Management: Local Government	7 899	7 764	10 664	11 768	13 343	13 343	13 468	0.94	10 282	10 514
3. Supporting and Interlinked Financial Systems	28 180	25 687	31 233	31 951	31 128	31 128	46 437	49.18	48 573	44 015
Total payments and estimates	65 393	59 518	71 326	76 374	76 937	76 937	89 576	16.43	89 171	82 328

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						Medium-term estimate			
	Audited 2019/20	Audited 2020/21	Audited 2021/22	Main appro- piation 2022/23	Adjusted appro- piation 2022/23	Revised estimate 2022/23	% Change from Revised estimate			
							2023/24	2022/23	2024/25	2025/26
Current payments	64 989	57 261	69 943	76 374	75 588	75 368	89 026	18.12	89 171	82 328
Compensation of employees	40 671	39 293	41 910	48 039	45 526	45 534	48 227	5.91	50 317	51 035
Goods and services	24 318	17 968	28 033	28 335	30 062	29 834	40 799	36.75	38 854	31 293
Transfers and subsidies to	404	2 257	1 383		1 349	1 569	550	(64.95)		
Provinces and municipalities					500	500	550	10.00		
Households	404	2 257	1 383		849	1 069		(100.00)		
Total economic classification	65 393	59 518	71 326	76 374	76 937	76 937	89 576	16.43	89 171	82 328

Expenditure trends and analysis

The Programme's budget increased by R12.639 million from R76.937 million in 2022/23 (revised estimate) to R89.576 million in 2023/24 which equates to a growth of 16.4 per cent. The increase mainly relates to the provincial priority allocation to aid municipalities by developing human capacity and by providing financial aid to improve overall financial governance within municipalities which will be used for Asset Management, as well as provision for the PT Data Centre and PT Evergreen Legacy Systems. In addition, PT is receiving an earmarked allocation 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.

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							
				2019/20	2020/21	2021/22	2022/23	2023/24	Reporting period	Q1	Q2	Q3	Q4	2024/25	2025/26
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	30	29	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	New Output Indicator	6	8	10	9	Quarterly	2	2	3	2	9	9

No.	Outcome	Outputs	Output indicators	Audited/Actual performance			Estimated performance	Medium-term Targets							
				2019/20	2020/21	2021/22	2022/23	2023/24	Reporting period	Q1	Q2	Q3	Q4	2024/25	2025/26
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	Revised Output Indicator	0%*	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 AFS reconciliations (AUDA) on NT LG database (0)

Denominator: Number of AUDA data strings correctly uploaded to the NT LG database (0)

**Method of Calculation 2021/22:

Numerator: Number of AFS reconciliations (AUDA) on NT LG database (25)

Denominator: Number of AUDA data strings correctly uploaded to the NT LG database (25)

Sub-Programme 4.2: Accounting Services – Provincial Government Accounting

No.	Outcome	Outputs	Output indicators	Audited/Actual performance			Estimated performance	Medium-term Targets							
				2019/20	2020/21	2021/22		2022/23	2023/24	Reporting period	Q1	Q2	Q3	Q4	2024/25
4.2.2.1	Governance transformation in departments, entities and municipalities improved	Interventions held to ensure oversight and monitoring of departmental financial governance	Number of reports based on governance performance engagements held with departments	Revised Output Indicator	2	2	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	New Output Indicator	5	8	4	4	Quarterly	1	1	1	1	4	4
4.2.2.3		Votes supported in the application of accounting frameworks and norms and standards	Number of votes assessed against the applicable accounting frameworks and norms and standards requirements		14	14	14	14	14	Quarterly	14	14	14	14	14

No.	Outcome	Outputs	Output indicators	Audited/Actual performance			Estimated performance	Medium-term Targets							
				2019/20	2020/21	2021/22		2023/24	Reporting period	Q1	Q2	Q3	Q4	2024/25	2025/26
4.2.2.4	Governance transformation in departments, entities and municipalities improved	Publication and tabling of the ACFS	Publication and tabling of the ACFS is done in the required timeframe	Tabling occurred January 2020	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	1	1 Month after receipt of audit report on the ACFS	1	1 month after receipt of audit report on the ACFS	1 month after receipt of audit report on the ACFS
4.2.2.5		Oversight and monitoring of irregular expenditure within departments and public entities	Number of Condonation Working Committee (CWC) meetings held	New Output Indicator	New Output Indicator	New Output Indicator	New Output Indicator	12	Quarterly	3	3	3	3	12	12

Sub-Programme 4.3: Corporate Governance

No.	Outcome	Outputs	Output indicators	Audited/Actual Performance			Estimated performance	Medium-term Targets							
				2019/20	2020/21	2021/22	2022/23	2023/24	Reporting period	Q1	Q2	Q3	Q4	2024/25	2025/26
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	Revised Output Indicator	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	Revised Output Indicator	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	4	1	1	1	Annually	-	1	-	-	1	1
4.3.1.5			Number of support initiatives to municipalities on financial legal frameworks and policies	Revised Output Indicator	4	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	New Output Indicator	100%	100%	Annually	-	-	-	100%	100%	100%

1.4.3 Explanation of planned performance over the medium-term period

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

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

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

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

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

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

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

Financial governance and accounting strategy

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

The work plan requires continuous improvement to ensure the quality and integrity of financial

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

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

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

The outcome indicator was chosen based on the assumption that financial governance and accountability are the cornerstones for developing a capable state, which is required to enable service delivery and transformation. The main goal would be to guarantee that our governance efforts result in better service delivery to Western Cape residents. As a result, ongoing and annual reviews of the state of governance in all Western Cape institutions are required to ensure that they remain effective, efficient, and responsive to citizens' demands.

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

The impact created by the pandemic on the economy and the fiscus requires a post-disaster recovery strategy to further improve financial governance as a lever for change. It must both support the innovation and culture change required and must enable the priorities in respect of building a capable state across all spheres of government, whilst simultaneously directing its benefits toward improving the lives of communities and citizens.

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 we own. In the era of information, the 4th Industrial Revolution, we have access to an explosion of data, which, if we are intelligent in our problem solving, we can use to our benefit. If we do not use data sensibly to create knowledge and ultimately attain wisdom, the institutions we serve 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, we have to identify alternatives that allow the production of financial statements that is not as labour intensive as it currently is. We have identified technology used by National Treasury in the production of annual consolidated financial statements, and we are 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.

We 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, amongst other, stories that the financial data tell. The project commenced in 2021/22 but was delayed due to internal capacity constraints. With a capacitated establishment, we will be enabled to further this work.

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

Building relationships with all stakeholders with the aim of unlocking value from a good governance

agenda, which are measured in the form of improved audit outcomes.

With the completion of the public entity review in 2022/23, implementation will follow in 2023/24.

We are also 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.

We 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.

We are 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:

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

Outputs	Key Risk	Risk Mitigations
Oversight and monitoring of municipal financial governance	Material misstatements in submitted financial statements by municipalities resulting in negative audit outcomes. Municipalities do not complete the Western Cape Monitoring and Evaluation System (WCMES) questionnaires. 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.	Monthly review of IYM, which helps identify errors prior to finalisation of AFS. Escalation of non-compliance to Municipal Managers and PT Principal towards an adequate remedial action. The system is in the first year of implementation and requires periodic checks to see the user uptake of the system.
Support initiatives to strengthen the understanding and application of accounting standards	Inconsistent interpretation and application of the accounting frameworks. Nominated officials not identified in accordance with their skills gap.	Training interventions and presentations at forums to address accounting matters. Provision of technical assistance in consultation with NT. AFS consistency workshops to drive consistency in accounting reporting across all institutions.
Reconciliation of AFS and data strings on National Treasury LG Database to ensure credibility of audited financial data	Municipalities do not submit their data strings to NT LG Database.	Constant communication with municipalities to submit data strings to NT LG Database. An aligned project plan to National Treasury's mSCOA project plan to ensure key milestones are achieved.
Interventions conducted to ensure oversight and monitoring of departmental financial governance	The adequacy of the assessment criteria may not be comprehensive enough to assess the financial management maturity capability of departments.	Continuous research and engagement with relevant stakeholders in terms of good governance practices to ensure that the capability criteria are complete in monitoring and guiding departments in terms of their governance maturity.
Departments supported with internal control initiatives	The complexity of the interpretation and implementation of the evolving accounting reforms in terms of the Standards of GRAP.	Workshop accounting frameworks with financial accountants. Provision of technical assistance in consultation with NT.
Votes supported in the application of accounting frameworks, and norms and standards	The complexity of the interpretation and implementation of the evolving accounting reforms in terms of the Standards of GRAP. Inadequate capacity within the unit impacting on the ability to provide full support to departments.	Workshop accounting frameworks with financial accountants on GRAP and MCS changes. Provision of technical assistance in consultation with NT. Filling of vacant positions.

Outputs	Key Risk	Risk Mitigations
Publication and tabling of the ACFS	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.	Continuous engagements with the departments and public entities as well as the AGSA on the progress of the audits and potential delays and steps in place to mitigate and manage the risks. Timeous communication to the Speaker when there is a delay in the ACFS being tabled.
Oversight and monitoring of irregular expenditure within departments and public entities	The applications for the condonation of irregular expenditure is demand driven and is therefore not predictable in terms of the quantity and quality of requests that are submitted.	A review is done by the PGAC - Internal Control Oversight team in order to ensure all relevant governance requirements, including the necessary documentation to be completed and submitted, and guidance are issued to ensure consistency in applications received from departments and public entities.
Oversight and monitoring of municipal financial governance provided to municipalities	Municipalities do not complete the Western Cape Monitoring and Evaluation System (WCMEs) questionnaires.	Escalation of non-compliance to Municipal Managers and PT Principal towards an adequate remedial action. Utilise other sources of data to complete the WCMEs questionnaires. Full implementation of the National Treasury system to evaluate financial management capability of municipalities, and over time, retiring the WCMEs.
Municipalities supported through initiatives on municipal financial capacity building and training	Lack of funding to provide on training initiatives that address the skills gap and pipeline. Non-attendance of training and other capacity interventions. Non-submission of training and capacity requirements through the reporting framework.	A responsive integrated training and capacitation strategy that also leverages off partnerships. Awareness and communication to municipalities in terms of training programmes and expectation from attendees. Escalation of non-compliance to Municipal Managers and PT Principal towards an adequate remedial action.
Municipalities supported through initiatives on internal audit and risk management	A lack of effective internal audit and risk management structures. Lack of capacitated officials within the internal audit and risk management cadre. Non-attendance of training and other capacity interventions.	A responsive integrated training and capacitation strategy that leverages off partnerships. The effective use of the established forums as a platform to share knowledge, good practice and resolving challenges. Awareness and communication to municipalities in terms of training programme and expectation from attendees.
Municipalities and departments support on financial legal framework and policies	Lack of capacitated officials within the legal component. Inconsistent interpretation between PT and NT on prescripts.	A responsive integrated training and capacitation strategy that leverages off partnerships. The effective use of the established forums as a platform to share knowledge, good practice and resolving challenges. Strengthen the relationship with NT to come to an agreed understanding.

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						Medium-term estimate			
	Audited 2019/20	Audited 2020/21	Audited 2021/22	Main appro- piation 2022/23	Adjusted appro- piation 2022/23	Revised estimate 2022/23	% Change from Revised estimate			
							2023/24	2022/23	2024/25	2025/26
1. Programme Support	8 822	6 785	7 480	7 450	9 066	9 066	7 788	(14.10)	8 644	8 693
Programme Support	4 439	2 035	2 192	2 358	3 676	3 676	2 440	(33.62)	2 481	2 517
CA Academy	4 383	4 750	5 288	5 092	5 390	5 390	5 348	(0.78)	6 163	6 176
2. Accounting Services	30 409	19 598	19 531	20 221	20 679	20 679	22 642	9.49	21 296	21 523
Provincial Government Accounting and Compliance	11 471	10 198	10 129	10 091	9 781	9 781	9 679	(1.04)	10 592	10 642
Local Government Accounting	18 938	9 400	9 402	10 130	10 898	10 898	12 963	18.95	10 704	10 881
3. Corporate Governance	28 546	24 051	24 118	14 068	22 026	22 026	14 443	(34.43)	14 567	14 743
Total payments and estimates	67 777	50 434	51 129	41 739	51 771	51 771	44 873	(13.32)	44 507	44 959

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						Medium-term estimate			
	Audited 2019/20	Audited 2020/21	Audited 2021/22	Main appro- piation 2022/23	Adjusted appro- piation 2022/23	Revised estimate 2022/23	% Change from Revised estimate			
							2023/24	2022/23	2024/25	2025/26
Current payments	42 362	38 699	40 092	40 923	42 844	42 782	42 373	(0.96)	44 507	44 959
Compensation of employees	35 252	36 057	36 908	37 749	37 722	37 673	38 564	2.37	40 703	41 117
Goods and services	7 110	2 642	3 184	3 174	5 122	5 109	3 809	(25.45)	3 804	3 842
Transfers and subsidies to	25 415	11 735	11 037	816	8 927	8 989	2 500	(72.19)		
Provinces and municipalities	24 191	11 288	10 490		8 218	8 218	2 500	(69.58)		
Households	1 224	447	547	816	709	771		(100.00)		
Total economic classification	67 777	50 434	51 129	41 739	51 771	51 771	44 873	(13.32)	44 507	44 959

Expenditure trends and analysis

The Programme's budget decreased by R6.898 million from R51.771 million in 2022/23 (revised estimate) to R44.873 million in 2023/24, this equates to a reduction of 13.32 per cent. The reduction relates to the provincial priority funding allocation for the Western Cape Financial Management Capability Grant; however, a portion of it 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 Minister of Finance and Economic Opportunities (Provincial Treasury 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)	Board meetings where resolutions are adopted and given effect to within specified time period. Licence 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. 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.	R108.333 million

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

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

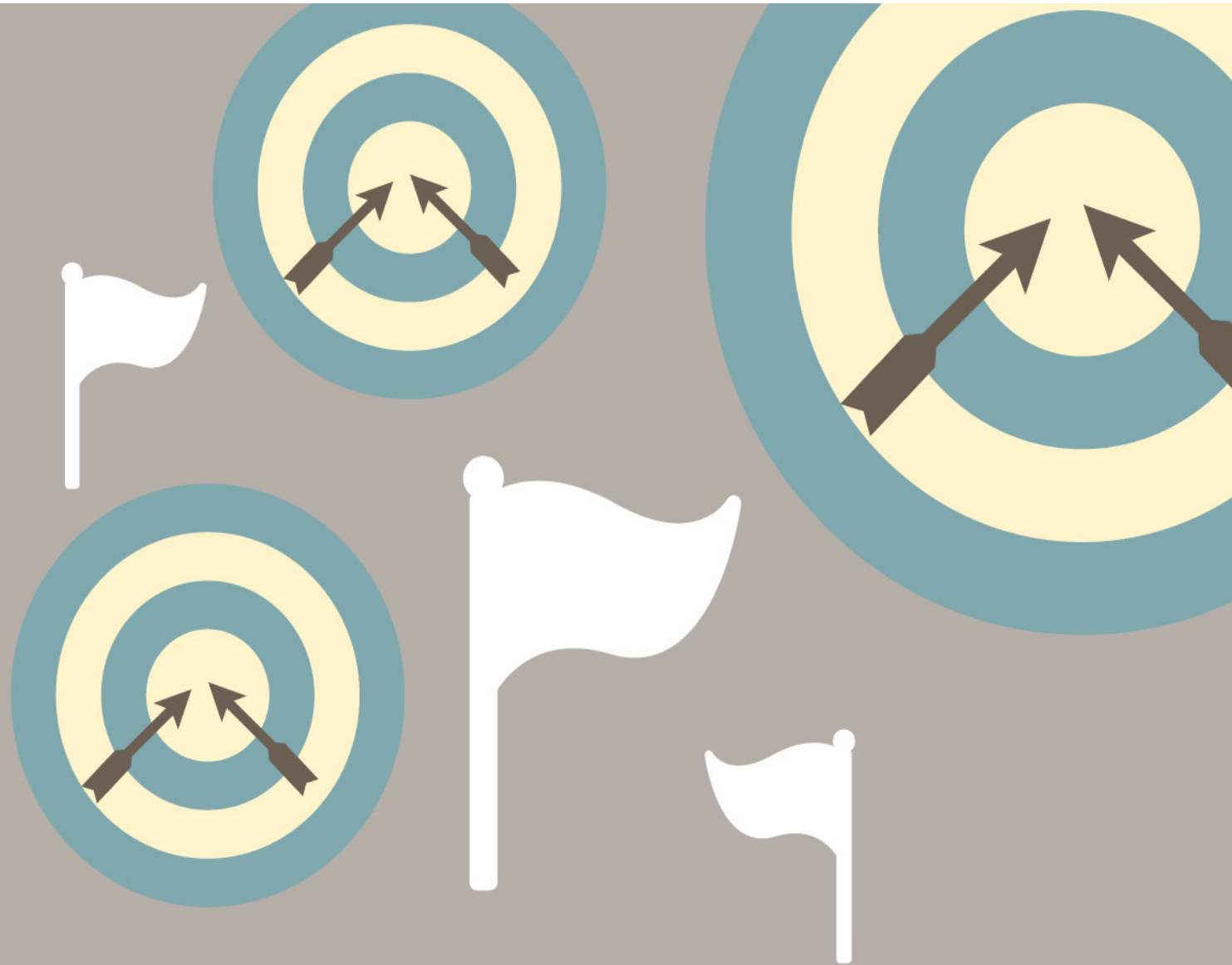
3. Infrastructure projects

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

4. Public private partnerships (PPPs)

The PT does not have any departmental PPP projects.

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



TECHNICAL INDICATOR DESCRIPTIONS

PART D

PART D: TECHNICAL INDICATOR DESCRIPTIONS

Programme 1 - Administration

Sub-programme 1.2: Management Services

Output indicators

Indicator Number	1.2.1.1			
Indicator title	Number of phases of a monitoring and evaluation system implemented			
Short definition	The implementation, through various phases, of a monitoring and evaluation system that spells out a systematic process for monitoring programme performance according to plan and desired result (evaluation) over time. Phase 4: 2023/2024: Commence with conducting rapid evaluation(s).			
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	Biennially:
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):			
	Citizen:	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:			No: X	
	If yes, provide a description of the identified disaster: Not Applicable				
Implementation Data (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

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	Monthly 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:	Biennially:
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):				
	Citizen:	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:			No: X	
	If yes, provide a description of the identified disaster: Not Applicable				
Implementation Data (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

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:	Biennially:
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):			
	Citizen:	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: X None of the above:
State of Disaster	Yes:			No: X
	If yes, provide a description of the identified disaster: Not Applicable			
Implementation Data (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

Indicator Number	1.2.1.4				
Indicator title	Percentage 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	Numerator: Number of communication campaigns implemented		X 100		
	Denominator: Number of communication campaigns planned for the year				
Calculation type	Cumulative:		Year-end:		Year-to-date:
	Non-cumulative: X				
Reporting cycle	Quarterly:		Bi-annually:		Annually: X Biennially:
Desired performance	Higher than target: X		On target:		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):				
	Citizen:		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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X
State of disaster	Yes:		No: X		
	If yes, provide a description of the identified disaster: Not Applicable				
Implementation Data (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

Indicator Number	1.2.1.5				
Indicator title	Number of talent management initiatives implemented				
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 4l 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	Youth, provincial government departments and municipalities				
Source of data	Talent Management Strategy Dashboard				
Data limitations	None				
Means of verification	Talent Management Strategy Implementation Reports				
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: X	Bi-annually:	Annually:	Biennially:	
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):				
	Citizen:	Reliability:	Responsiveness:	Integrity:	
	Is this a demand-driven indicator?	Yes:	No: X		
	Is this a standardised indicator?	Yes:	No:		
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)	Jobs: X	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above
State of Disaster	Yes:		No: X		
	If yes, provide a description of the identified disaster: Not Applicable				
Implementation Data (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

Indicator Number	1.2.1.6				
Indicator title	Number of bursaries awarded				
Short definition	Number of bursaries awarded through the internal and external bursary programmes of the department.				
Purpose	To measure the number of beneficiaries supported through the internal and external bursary programmes.				
Key Beneficiaries	Key beneficiaries include scholars, students and internal staff.				
Source of data	A list of beneficiaries as recommended by the Human Resources Development Committee and approved.				
Data limitations	Fee changes in institutions. Bursary recipient may fail to register, cancel, or decline the bursary, or become deceased – the number of students awarded the bursary may thus not be the exact number enrolled.				
Assumptions	The list of awarded beneficiaries of the external and internal bursary programmes is based on the database of applications received per year.				
Means of verification	Signed submission confirming the awarding of bursaries.				
Method of calculation	Simple count				
Calculation type	Cumulative:	Year-end: X	Year-to-date:		
	Non-cumulative:				
Reporting cycle	Quarterly: X	Bi-annually:	Annually:	Biennially:	
Desired performance	Higher than target:	On target: X		Lower than target:	
Type of Indicator	Is this a service delivery indicator?	Yes: X		No:	
	If yes, confirm the priority area(s) that the deliverable(s) measured through this indicator will improve (multiple sections can also be made):				
	Citizen: X	Reliability:		Responsiveness: X	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:	16			
	Target for youth:	22			
	Target for people with disabilities:	2			
	Target for older persons:	Not applicable			
Provincial Strategic Implementation Plan (PSIP)	Jobs: X	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above
State of Disaster	Yes:		No: X		
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/119655460				

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 componentsSynergy 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:	Biennially:
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):				
	Citizen:		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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:			No: X	
	If yes, provide a description of the identified disaster:				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

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 providedSystem downtime			
Assumptions	<ul style="list-style-type: none">No forced closure of BASMonthly reconciliations (BAS/LOGIS, BAS/PERSAL, BAS/PMG) are completedRegular clearance of outstanding balances in disallowance/control and suspense accountsIrregular, fruitless and wasteful and unauthorised expenditure cases are reported, investigated, and finalisedFinance 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:	Biennially:
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):			
	Citizen:	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: 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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: None of the above: X
State of Disaster	Yes:		No: X	
	If yes, provide a description of the identified disaster:			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

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 providedSystem downtime				
Assumptions	<ul style="list-style-type: none">Compliance with norms and standards prescribed for various types of procurementAll 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:	Biennially:	
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):				
	Citizen:	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:			No: X	
	If yes, provide a description of the identified disaster: Not Applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

Indicator number	1.3.1.4				
Indicator title	Number of stock-take and asset verification reports				
Short definition	Bi-annual report indicating that the physical existence of assets was verified with the asset register via an asset count and verification process, all discrepancies were rectified, and all losses and/or surpluses were reported to the relevant official for a response.				
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 providedSystem downtimeAvailability 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 ofAll information is accurate and supporting documents are availableNo discrepancies between asset register and physical assets				
Means of verification	Stock-take and 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:	Biennially:
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):				
	Citizen:	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:			No: X	
	If yes, provide a description of the identified disaster: Not Applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

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 providedTimeous submission of information			
Assumptions	<ul style="list-style-type: none">Cooperation from componentsTimeous 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:	Biennially:
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):			
	Citizen:	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: None of the above: X
State of Disaster	Yes:		No: X	
	If yes, provide a description of the identified disaster: Not Applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

Indicator number	1.3.1.6				
Indicator title	Number of integrated governance engagements				
Short definition	Quarterly integrated governance engagements with programme, sub-programme and element managers where all financial governance matters and issues are discussed.				
Purpose	To ensure that managers are informed and aware of their planning, budgeting, monitoring and reporting, expenditure management, asset management, risk management and internal control responsibilities and they take accountability and responsibility for all financial governance matters.				
Key Beneficiaries	Programme, sub-programme, and element managers				
Source of data	Reports/presentations by deputy directors within financial management				
Data limitations	None				
Assumptions	Availability of managers to attend meetings				
Means of verification	Minutes of integrated governance engagements				
Method of calculation	Simple count				
Calculation type	Cumulative	Year-end: X		Year-to-date:	Non-cumulative:
Reporting cycle	Quarterly: X		Bi-annually:	Annually:	Biennially:
Desired performance	Higher than target:			On target: X	Lower than target:
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):				
	Citizen:	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)	Jobs:	Safety:	Well-being:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:			No: X	
	If yes, provide a description of the identified disaster: Not Applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

Indicator number	1.3.1.7					
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 proceduresReceipt 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 Biennially:	
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):					
	Citizen:		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)	Jobs:	Safety:	Well-being:	Innovation, Culture and Governance:	None of the above: X	
State of Disaster	Yes:			No: X		
	If yes, provide a description of the identified disaster: Not Applicable					
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460					

Programme 2 – Sustainable Resource Management

Sub-programme 2.2: Fiscal Policy

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:	Biennially:
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) :			
	Citizen	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: 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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: None of the above: X
State of Disaster	Yes:		No: X	
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

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:	Biennially:
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) :			
	Citizen	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: 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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: X
State of Disaster	Yes:		No: X	
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

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:	Biennially:
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) :			
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: None of the above: X
State of Disaster	Yes:		No: X	
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

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: Biennially:
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):				
	Citizen	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): 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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:			No: X	
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

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:	Biennially:
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) :				
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:		No: X		
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

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 Biennially:
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) :				
	Citizen	Reliability		Responsiveness Integrity	
	Is this a demand driven indicator?		Yes: X		No:
	Is this a standardized 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)	Jobs:	Safety:	Well-being:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:		No: X		
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/119655460				

Indicator number	2.2.1.7				
Indicator title	Gambling regulatory impact assessment				
Short definition	Compilation of a regulatory impact assessment of the gambling legislation.				
Purpose	To amend the legislative framework for Gambling in the Western Cape				
Key Beneficiaries	Western Cape Citizens				
Source of data	Western Cape Gambling Research and Comments Received, current Western Cape Gambling and Racing Act and Regulations.				
Data limitations	Subject to submission of commercial information				
Assumptions	Timeous availability of relevant information				
Means of verification	Regulatory Impact 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	Biennially:	
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) :				
	Citizen	Reliability	Responsiveness	Integrity	
	Is this a demand driven indicator?		Yes:	No: X	
	Is this a standardized 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)	Jobs:	Safety:	Well-being:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:		No: X		
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/119655460				

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 PT database.				
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:	Biennially:	
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				
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: X	None of the above:
State of Disaster	Yes:		No: X		
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

Indicator number	2.3.1.2			
Indicator title	Number of provincial budget and economic publications			
Short definition	Publication of the Provincial Economic Review and Outlook (PERO), Medium-Term Budget Policy Statement (MTBPS) and the Overview of Provincial Revenue and Expenditure (OPRE), including the dissemination of these publications.			
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 PT database.			
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:	Biennially:
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			
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: None of the above: X
State of Disaster	Yes:		No: X	
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

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	30 draft municipal budgets and associated policies submitted.			
Data limitations	Not applicable			
Assumptions	30 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	Biennially:
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) :			
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: None of the above: X
State of Disaster	Yes:		No: X	
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

Indicator number	2.3.2.2					
Indicator title	Percentage of quarterly performance reports received, assessed					
Short definition	Evaluation of the QPR of municipalities on the implementation of the budget.					
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	QPR 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: X	Bi-annually:	Annually:	Biennially:		
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):					
	Citizen		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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X	
State of Disaster	Yes:			No: X		
	If yes, provide a description of the identified disaster: Not applicable					
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460					

Indicator number	2.3.2.3			
Indicator title	Development of the Municipal Economic Review and Outlook			
Short definition	The publication of research on the Municipal Economic Review and Outlook (MERO) that is tabled in Provincial Parliament.			
Purpose	The annual MERO provides 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	Biennially:
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):			
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: X
State of Disaster	Yes:		No: X	
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

Indicator number	2.3.2.4			
Indicator title	Number of Socio-Economic Profiles (SEP-LGs) developed			
Short definition	Creation of a socio-economic profile (SEP) for each municipality in the Western Cape.			
Purpose	The SEP-LG provides a municipal-specific, point-in-time snapshot of an extensive array of economic and social variables that influence and shape the socio-economic reality of individual households. The information feeds into municipal integrated development plans (IDPs) that ultimately inform integrated municipal planning, budgeting, and the prioritisation of municipal services.			
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	30 draft reports and distribution emails to municipalities.			
Method of calculation	Simple Count			
Calculation type	Cumulative	Year-end:	Year-to-date:	Non-cumulative: X
Reporting cycle	Quarterly:	Bi-annually:	Annually: X	Biennially:
Desired performance	Higher than target:		On target: X	Lower than target:
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) :			
	Citizen	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: X	District: 5 Districts + 1 Metro
	Local municipality: 24		Ward:	Address:
	Detail/address/coordinates:			
	For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP): 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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: None of the above: X
State of Disaster	Yes:		No: X	
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

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: X	Year-to-date:	Non-cumulative:
Reporting cycle	Quarterly: X	Bi-annually:	Annually:	Biennially:
Desired performance	Higher than target:		On target: X	Lower than target:
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) :			
	Citizen	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	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:
State of Disaster	Yes:			No: X
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

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	Biennially:
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) :				
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:			No: X	
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

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:	Biennially:	
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):				
	Citizen	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: 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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:		No: X		
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

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:	Biennially:
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) :			
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: None of the above: X
State of Disaster	Yes:			No: X
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

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:	Biennially:	
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) :				
	Citizen	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: 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)	Jobs: 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
State of Disaster	Yes:		No: X		
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

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:	Biennially:	
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) :				
	Citizen	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: 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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes			No: X	
	If yes, provide a description of the identified disaster: Not Applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

Indicator number	2.4.2.3			
Indicator title	Number of quarterly publications on the state of municipal budgets			
Short definition	Number of quarterly gazettes on the state of municipal financial performance.			
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	Monthly in-year monitoring assessment reports gazetted.			
Method of calculation	Simple Count			
Calculation type	Cumulative	Year-end: X	Year-to-date:	Non-cumulative:
Reporting cycle	Quarterly: X	Bi-annually:	Annually:	Biennially:
Desired performance	Higher than target:	On target: X	Lower than target:	
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) :			
	Citizen	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): 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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: None of the above: X
State of Disaster	Yes:		No: X	
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

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:	Biennially:
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) :			
	Citizen	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: 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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: None of the above: X
State of Disaster	Yes:			No: X
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

Indicator number	2.4.2.5				
Indicator title	Number of reports on MFMA implementation				
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	Biennially:
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) :				
	Citizen		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: 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)	Jobs:	Safety:	Well-being:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:			No: X	
	If yes, provide a description of the identified disaster:				
Implementation Data – AOP (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

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	Biennially:
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):			
	Citizen	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: 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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: X
State of Disaster	Yes:		No: X	
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

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	Biennially:
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) :				
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:		No: Not applicable		
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

Element: Infrastructure

Output indicators

Indicator number	2.4.3.1				
Indicator title	Number of Immovable asset management plans assessed				
Short definition	The number of the user asset management plans (U-AMPs) and/or custodian asset management plans (C-AMPs) assessed. These plans are also referred to as asset management plans. The plans contain the infrastructure requirements of 14 departments, as well custodian asset management plan. In terms of the Government Immovable Asset Management Act, 19 of 2007 / IDMS.				
Purpose	To assess the quality of immovable asset management plans of the relevant institutions.				
Key Beneficiaries	Department				
Source of data	Submission of asset management plans by departments (14). The institutions first submit draft asset management plans that PT assesses during the second quarter and they submit 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 input 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:	Biennially:	
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):				
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:		No: X		
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

Indicator number	2.4.3.2			
Indicator title	Number of quarterly reports on the implementation of infrastructure budgets to Cabinet			
Short definition	This indicator relates to the preparation of four (4) Cabinet submissions outlining the expenditure of infrastructure funding within a quarter versus what was projected.			
Purpose	The report will serve before Cabinet with an overarching view of infrastructure expenditure in the province to highlight certain risks of the appropriate level, and to assess whether mitigation mechanisms are adequate and/or being implemented as proposed.			
Key Beneficiaries	Provincial executive			
Source of data	Monthly Infrastructure Reporting Model assessment reports and inputs obtained from departments.			
Data limitations	Accuracy and availability of 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:	Biennially:
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):			
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: None of the above: X
State of Disaster	Yes:			No: X
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

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 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	Not applicable			
Assumptions	Good quality of information submitted by votes			
Means of verification	Overview of Provincial and Municipal Infrastructure Investment Publication			
Method of calculation	Simple count			
Calculation type	Cumulative	Year-end: X	Year-to-date:	Non-cumulative:
Reporting cycle	Quarterly: X	Bi-annually:	Annually:	Biennially:
Desired performance	Higher than target:		On target: X	Lower than target:
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):			
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: X
State of Disaster	Yes:		No: X	
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

Indicator number	2.4.3.4					
Indicator title	Percentage of PPF applications received, assessed					
Short definition	Assessment of PPF applications.					
Purpose	To improve the project preparation processes in order to assist in creating a credible pipeline of projects in the province.					
Key Beneficiaries	Provincial departments/entities and municipalities					
Source of data	PPF applications					
Data limitations	Incomplete applications					
Assumptions	Willingness of institutions to submit applications					
Means of verification	Assessment report(s) for the PPF applications					
Method of calculation	Numerator: Number of PPF applications assessed		X100			
	Denominator: Number of PPF applications received					
Calculation type	Cumulative	Year-end:	Year-to-date:	Non-cumulative: X		
Reporting cycle	Quarterly:	Bi-annually:	Annually: X	Biennially:		
Desired performance	Higher than target:		On target: X		Lower than target:	
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):					
	Citizen		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: 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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X	
State of Disaster	Yes:		No: X			
	If yes, provide a description of the identified disaster: Not applicable					
Implementation Data – AOP (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460					

Indicator number	2.4.3.5				
Indicator title	Percentage of Service Delivery Agreements (SDA) received, assessed				
Short definition	The assessment on the SDA between the client and implementing department in accordance with the Infrastructure Delivery Management System (IDMS) and FIDPM as per Module 2 of the IDMS.				
Purpose	To promote compliance with the IDMS and FIDPM.				
Key Beneficiaries	The relevant departments				
Source of data	SDA's and IDMS template(s)				
Data limitations	Timeous submission on the SDA(s)				
Assumptions	Department(s) will timeously submit their SDAs for assessment				
Means of verification	Assessment report on the SDA(s)				
Method of calculation	Numerator: Number of Service Delivery Agreements (SDA) assessed		X100		
	Denominator: Number of Service Delivery Agreements (SDA) received				
Calculation type	Cumulative	Year-end:	Year-to-date:	Non-cumulative: X	
Reporting cycle	Quarterly:	Bi-annually:	Annually: X	Biennially:	
Desired performance	Higher than target:		On target: X	Lower than target:	
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):				
	Citizen	Reliability	Responsiveness	Integrity	
	Is this a demand driven indicator?		Yes:	No: X	
	Is this a standardized 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: 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)	Jobs:	Safety:	Well-being:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:		No: X		
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

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:	Biennially:	
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):				
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:	No: X			
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

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:	Biennially:	
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):				
	Citizen	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: 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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:		No: X		
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/119655460				

Programme 3 – Asset Management

Sub-programme 3.2: Supply Chain Management

Element: Supply Chain Management: Provincial and Local Government

Output Indicators

Indicator number	3.2.1.1			
Indicator title	Number of municipal districts assisted with SCM and AM 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 per quarterly targets• Asset Management Baseline Assessment Reports• Asset Management Policies and SOPs• SCM Policy Assessments• AGSA audit reports and management letters• Gap analysis/response plan to address SCM governance challenges• Diagnostic SCM assessment reports• WCMES - MGAP Tool• TIME and SIME engagement reports• Special SCM investigation reports			
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	5 Consolidated District Assessment Reports reflecting on municipal districts' capability maturity.			
Method of calculation	Simple count			
Calculation type	Cumulative	Year-end: X	Year-to-date:	Non-cumulative:
Reporting cycle	Quarterly: X	Bi-annually:	Annually:	Biennially:
Desired performance	Higher than target:		On target: X	Lower than target:
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):			
	Citizen	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			
Spatial Transformation	Spatial transformation priorities: Not applicable			
	Description of spatial impact: Not applicable			
	Target for women:			Not applicable
	Target for youth:			Not applicable

Disaggregation of beneficiaries - Human Rights groups	Target for people with disabilities:				Not applicable
	Target for older persons:				Not applicable
Provincial Strategic Implementation Plan (PSIP)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:			No: X	
	If yes, provide a description of the identified disaster:				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

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 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 improve and address inefficiencies in municipal strategic procurement and asset management capability maturity and performance.				
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				
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				
Assumptions	There is integrated reporting to assist in the JDMA initiative by all relevant role-players.				
Means of verification	5 municipal district consolidated reports				
Method of calculation	Simple count				
Calculation type	Cumulative	Year-end: X		Year-to-date:	Non-cumulative:
Reporting cycle	Quarterly: X		Bi-annually:	Annually:	Biennially:
Desired performance	Higher than target:		On target: X		Lower than target:
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):				
	Citizen	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				
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)	Jobs:	Safety:	Well-being:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:			No: X	
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

Indicator number	3.2.1.3			
Indicator title	Number of Support programmes implemented			
Short definition	Annually defined support programme for provincial departments, 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, workshops, 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 sourcesGap analysis report from prior yearHelpdesk data reportsHelpdesk registers (query/complaints log)Perception surveysData and information assimilation toolsProgress workbook on in-year initiatives inclusive of risks experienced and mitigation efforts			
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	Biennially:
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):			
	Citizen	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 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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X	
State of Disaster	Yes:			No: X		
	If yes, provide a description of the identified disaster: Not applicable					
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460					

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 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:	Biennially:
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):				
	Citizen	Reliability	Responsiveness	Integrity	
	Is this a demand driven indicator?		Yes:	No: X	
	Is this a standardized 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: 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)	Jobs: X	Safety:	Well-being:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:		No: X		
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

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 wireframePhysical e-enabled IT platformProject report on project deliverablesInformation from various financial and non-financial systemsBusiness 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:	Biennially:
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):			
	Citizen	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: X	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)	Jobs:	Safety:	Well-being:	Innovation, Culture and Governance: X
State of Disaster	Yes:		No: X	
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

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.			
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 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:	Biennially:
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):			
	Citizen	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: X
	Extent		Provincial: X	District: Not applicable
	Local municipality: Not applicable		Ward: Not applicable	Address: Not applicable
	Detail/address/coordinates: Not applicable			
	For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP): 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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: None of the above: X
State of Disaster	Yes:		No: X	
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

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 report for the WCG in the fourth quarter)			
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">13 x four quarterly SCM Insight ReportsOne annual SCM Insight Report			
Method of calculation	Simple count			
Calculation type	Cumulative	Year-end: X	Year-to-date:	Non-cumulative:
Reporting cycle	Quarterly: X	Bi-annually:	Annually:	Biennially:
Desired performance	Higher than target:		On target: X	Lower than target:
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):			
	Citizen	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: X	District: X
	Local municipality: Not applicable		Ward: Not applicable	Address: Not applicable
	Detail/address/coordinates: Not applicable			
	For multiple delivery locations, will this be shared in the Annual Operational Plan (AOP): 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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: None of the above: X
State of Disaster	Yes:		No: X	
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

Indicator number	3.2.1.8					
Indicator title	Number of procurement planning reports assessed					
Short definition	Improve strategic procurement planning that is linked to the budgeting process IDP and final budget.					
Purpose	To identify opportunities for efficiencies in purchasing and leveraging buying within municipalities and/or municipal districts to identify strategic sourcing opportunities that will contribute to value-for-money purchasing.					
Key Beneficiaries	Municipalities and suppliers					
Source of data	<ul style="list-style-type: none">• Municipal procurement plans received from municipalities• mSCOA data strings• SCM expenditure data received from municipalities• CSD system• Municipal deviation reports• NT E-portal Publication System					
Data limitations	Lack of credible data to understand strategic sourcing processes in municipalities, which could lead to skewed reports.					
Assumptions	Municipalities' procurement plans are aligned to their budgets and planning is aligned with the SDBIP.					
Means of verification	10 procurement planning reports concluded.					
Method of calculation	Simple count					
Calculation type	Cumulative	Year-end: X	Year-to-date:	Non-cumulative:		
Reporting cycle	Quarterly: X	Bi-annually:	Annually:	Biennially:		
Desired performance	Higher than target:		On target: X	Lower than target:		
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):					
	Citizen	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					
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)	Jobs:	Safety:	Well-being:	Innovation, Culture and Governance:	None of the above: X	
State of Disaster	Yes:		No: X			
	If yes, provide a description of the identified disaster: Not applicable					
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460					

Indicator number	3.2.1.9			
Indicator title	Number of districts assisted with strategic sourcing initiatives			
Short definition	Commodity procurement strategies to drive efficiencies and enable local economic development through alternative strategic sourcing initiatives focused on targeting key sectors and commodities for strategic sourcing for municipal districts.			
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	Municipalities and suppliers			
Source of data	Research and gap analysis reports Municipal commodity strategies Supplier commodities on municipal databases Terms of reference and business cases Municipal expenditure information Procurement planning reports			
Data limitations	Lack of commodity strategies within municipalities, impacting on the quality and integrity of data, which are dependent on external sources and stakeholders and are beyond the unit's control, and also the lack of financial systems integration with the CSD.			
Assumptions	The unit has the required data and evidence to understand the needs of the citizens and municipalities and to develop strategies with socio-economic benefit in order to meet and/or their needs.			
Means of verification	Evidence will be any of the following for two municipal districts: <ul style="list-style-type: none">• A business case and research document• Identification of commodity strategies on district level• Implementation plans• Memorandum of Understanding on district level• Specific sourcing type reports• Quarterly progress reporting			
Method of calculation	Simple count			
Calculation type	Cumulative	Year-end:	Year-to-date:	Non-cumulative: X
Reporting cycle	Quarterly:	Bi-annually:	Annually: X	Biennially:
Desired performance	Higher than target:	On target: X		Lower than target:
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):			
	Citizen	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			
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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: X
State of Disaster	Yes:		No: X	
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

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:	Biennially:
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):				
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: X	None of the above
State of Disaster	Yes:		No: X		
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

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:	Biennially:
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):			
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: X
State of Disaster	Yes:		No: X	
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

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	Biennially:
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):			
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: X
State of Disaster	Yes:			No: X
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/119655460			

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:	Biennially:	
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):				
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: X	None of the above
State of Disaster	Yes:		No: X		
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/119655460				

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 for 28 delegated municipalities, and inputs into the mid-year budget and performance summary report for the two non-delegated municipalities.					
Method of calculation	Simple count					
Calculation type	Cumulative	Year-end:	Year-to-date:	Non-cumulative: X		
Reporting cycle	Quarterly:	Bi-annually:	Annually: X	Biennially:		
Desired performance	Higher than target:		On target: X		Lower than target:	
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):					
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X	
State of Disaster	Yes:			No: X		
	If yes, provide a description of the identified disaster: Not applicable					
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460					

Indicator number	4.2.1.2			
Indicator title	Number of interventions to inform the application of accounting standards			
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	Municipal Accounting Forum presentations and Accounting Working Committee agendas and presentations Review of AFS using the GRAP disclosure checklist, AFS consistency workshop Provincial MFMA Audit Steering meetings, GRAP update training			
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 (AFS Review and Audit Readiness Assessment) Engagement minutes / transcripts / Recording Action point list (audit check-in meetings)			
Method of calculation	Simple count			
Calculation type	Cumulative	Year-end: X	Year-to-date:	Non-cumulative:
Reporting cycle	Quarterly: X	Bi-annually:	Annually:	Biennially:
Desired performance	Higher than target:		On target: X	Lower than target:
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):			
	Citizen	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)	Jobs:	Safety:	Well-being:	Innovation, Culture and Governance:
State of Disaster	Yes:			No: X
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

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	Biennially:
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):				
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:			No: X	
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

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 engagements				
Data limitations	Accuracy of data; timeous submission of data by departments and PT units and minutes from other units when following the integrated engagement approach.				
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 reports				
Method of calculation	Simple count				
Calculation type	Cumulative	Year-end:	Year-to-date:	Non-cumulative: X	
Reporting cycle	Quarterly:	Bi-annually:	Annually: X	Biennially:	
Desired performance	Higher than target:		On target: X	Lower than target:	
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):				
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:			No: X	
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

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	Treasury Circulars or SOPs or compliance reports or business requirement specifications or attendance records of training initiatives or action minutes of the internal control related forum			
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	Treasury Circulars or SOPs or compliance reports or business requirement specifications or attendance records of training initiatives or action minutes of the internal control related forum			
Method of calculation	Simple count			
Calculation type	Cumulative	Year-end: X	Year-to-date:	Non-cumulative:
Reporting cycle	Quarterly: X	Bi-annually:	Annually:	Biennially:
Desired performance	Higher than target: 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):			
	Citizen	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	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:
State of Disaster	Yes:		No: X	
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

Indicator number	4.2.2.3				
Indicator title	Number of votes assessed against the applicable accounting frameworks and norms and standards requirements				
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:	Biennially:	
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):				
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance:	None of the above: X
State of Disaster	Yes:			No: X	
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

Indicator number	4.2.2.4			
Indicator title	Publication and tabling of the ACFS is done in the required timeframe			
Short definition	Compilation and publication of the ACFS for the province.			
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.			
Means of verification	Tabling letter and proof of 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	Biennially:
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):			
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: None of the above: X
State of Disaster	Yes:			No: X
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/lisapi.dll/app/nodes/119655460			

Indicator number	4.2.2.5			
Indicator title	Number of Condonation Working Committee (CWC) meetings held			
Short definition	Applications for condonation of IE transactions considered by CWC and cleared			
Purpose	To improve the internal control governance and irregular expenditure (IE) management within departments and public entities.			
Key Beneficiaries	External stakeholders – departments, public entities and internal units within PT			
Source of data	Minutes of meetings, letters to departments, presentations			
Data limitations	The quality of data submitted and timeous submission of data by departments.			
Assumptions	The applications are received for condonation of IE transactions within each quarter. The applications for condonation of IE transactions are compliant with all governance requirements and at least three CWC meetings will take place on a quarterly basis, and committee members are available.			
Means of verification	Minutes of meetings or recordings of meetings or attendance registers.			
Method of calculation	Simple			
Calculation type	Cumulative:	Year-end: X	Year-to-date:	Non-cumulative:
Reporting cycle	Quarterly: X	Bi-annually:	Annually:	Biennially:
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):			
	Citizen	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: 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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: X
State of Disaster	Yes:		No: X	
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

Sub-programme 4.3: Corporate Governance

Output Indicators

Indicator number	4.3.1.1				
Indicator title	Number of municipal governance assessment reports				
Short definition	To coordinate the annual integrated governance assessment reports per municipality				
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 and FMCMM tool 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				
Method of calculation	Simple count				
Calculation type	Cumulative	Year-end:	Year-to-date:	Non-cumulative: X	
Reporting cycle	Quarterly:	Bi-annually:	Annually: X	Biennially:	
Desired performance	Higher than target:		On target: X	Lower than target:	
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):				
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: X	None of the above:
State of Disaster	Yes:			No: X	
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

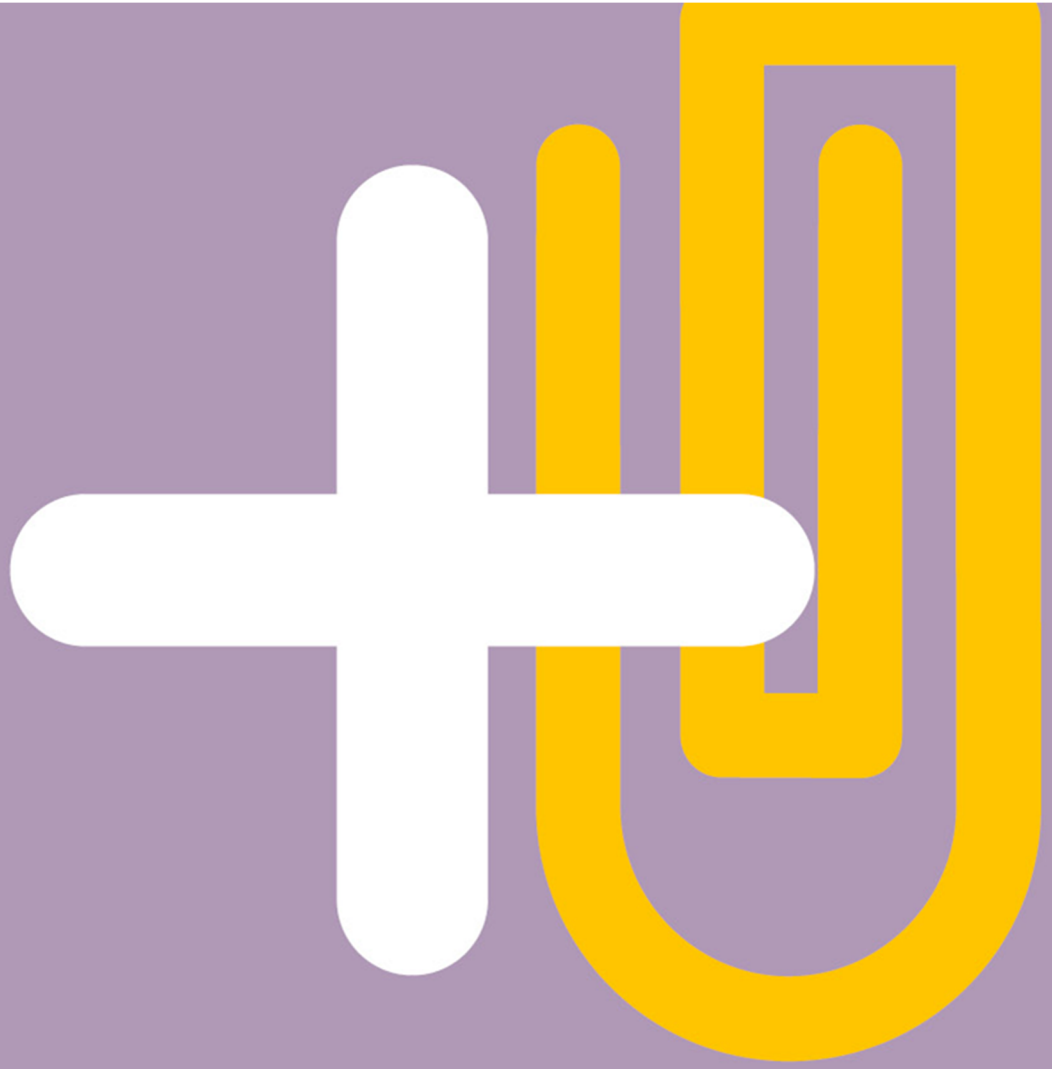
Indicator number	4.3.1.2			
Indicator title	Number of municipal support initiatives on municipal finance capacity building and training			
Short definition	To coordinate and support municipalities with skills development and capacitation through the agreed integrated capacitation approach. An intervention 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 FMC level of municipalities through 10 support initiatives in the areas of internship, bursary support, compliance to capacity reforms and training provision that will lead to the improvement of financial governance.			
Key Beneficiaries	Municipal officials			
Source of data	Governance assessment, IYM meetings, various forums led by quarterly and/or bi-annual return forms, training material and guidance documents, audit reports and management reports			
Data limitations	Not applicable			
Assumptions	<ul style="list-style-type: none">Funding available for support initiativesTraining initiatives responsive to skills gaps and pipelineMunicipalities would apply the training			
Means of verification	Governance assessments reports, attendance registers, presentations, guidance documents, circulars, minutes of meetings, 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:	Biennially:
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):			
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: X
State of Disaster	Yes:		No: X	
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

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, 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:	Biennially:
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):				
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: X	None of the above:
State of Disaster	Yes:		No: X		
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

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	Reports, attendance registers, presentations, circular, framework and guidelines			
Method of calculation	Simple count			
Calculation type	Cumulative	Year-end:	Year-to-date:	Non-cumulative: X
Reporting cycle	Quarterly:	Bi-annually:	Annually: X	Biennially:
Desired performance	Higher than target:		On target: X	Lower than target:
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):			
	Citizen	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	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)	Jobs:	Safety:	Well-being:	Innovation, Culture and Governance: X
State of Disaster	Yes:		No: X	
	If yes, provide a description of the identified disaster: Not applicable			
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460			

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	Integrated governance assessment reports, attendance registers, presentations, circular, framework and guidelines, reports.				
Method of calculation	Simple count				
Calculation type	Cumulative	Year-end: X	Year-to-date:	Non-cumulative:	
Reporting cycle	Quarterly: X	Bi-annually:	Annually:	Biennially:	
Desired performance	Higher than target:	On target: X	Lower than target:		
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):				
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: X	None of the above:
State of Disaster	Yes:		No: X		
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – (Key deliverables measured)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				

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 skills review (PSR) and technical skills review (TSR) 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				
Method of calculation	Numerator: Number of ANA submissions assessed		X100		
	Denominator: Number of ANA submissions received				
Calculation type	Cumulative	Year-end:	Year-to-date:	Non-cumulative: X	
Reporting cycle	Quarterly:	Bi-annually:	Annually: X	Biennially:	
Desired performance	Higher than target:		On target: X	Lower than target:	
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):				
	Citizen	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)	Jobs:	Safety:	Wellbeing:	Innovation, Culture and Governance: X	None of the above:
State of Disaster	Yes:			No: X	
	If yes, provide a description of the identified disaster: Not applicable				
Implementation Data – AOP (Key deliverables and actions)	https://mycontent.westerncape.gov.za/content/llisapi.dll/app/nodes/119655460				



ANNEXURES

PART E

PART E: ANNEXURES

Annexure A: Amendments to the Strategic Plan

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

Annexure B: Conditional grants

The department does not receive any conditional grants.

Annexure C: Consolidated Indicators

The department does not have any consolidated indicators.

Annexure D: District Development Model

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

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

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

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

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

The mandate of the 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 the 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 District Integrated Capacitation Plan	Not available	All	All	Melissa van Niekerk	NT, DLG, DoTP, municipalities, tertiary institutions, EDP
Development and implementation of the Corporate Governance Framework	Technical Integrated Municipal District Engagements	Not available	All	All	Melissa van Niekerk	NT, DLG, DoTP, DEA&DP, municipalities, tertiary institutions, EDP
Define strategic procurement strategies to drive value for money	Strengthening strategic procurement planning to deliver services and enable local economic development	Not available	All	All	Letitia Sallies	NT, DLG, DoTP, DEA&DP, CIDB, DTIC, MESA, municipalities, tertiary institutions, EDP and SMART procurement
Strengthening data, its use and analytical capability in municipalities	Successful rollout of mSCOA	Not available	All	All	Faez Salie	NT, DLG, DoTP, DEA&DP, municipalities, tertiary institutions, EDP
Fiscal consolidation and efficiency gains for resource efficiencies and savings	Budget assessment reports, expenditure reviews, quarterly reports on SDBIP, monthly IYM reports	Not available	All	All	Steven Kenyon	NT, DLG, DoTP, DEA&DP, municipalities, tertiary institutions, EDP
The application of economic intelligence to enable resilience and the realisation of opportunities	Publishing of the Municipal Economic Review and Outlook inclusive of District Socio-Economic Profiles. Improvement of Infrastructure development through spatial planning. Targeting local procurement to enable job creation	Not available	All	All	Nadia Rinquest	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
AUD	Audited Data Strings
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
CIDB	Construction Industry Development Board
CoE	Compensation of Employees
COVID-19	Coronavirus Disease 2019
CPI	Consumer Price Index
CRM	Customer Relationship Management
CSC	Corporate Services Centre
CSD	Central Supplier Database
CWC	Condonation Working Group
DCAS	Department of Cultural Affairs and Sport
DCF	District Coordinating Forum
DEC	Departmental Evaluation Committee
DEP	Departmental Evaluation Plan
DES	Departmental Evaluation System

DoRA	Division of Revenue Act
DSD	Department of Social Development
DTIC	Department of Trade and Industry
EE	Employment Equity
EIA	Environmental Impact Assessment
ELS	Evergreen Legacy Systems
EPS	Electronic Procurement System
EPRE	Estimates of Provincial Revenue and Expenditure
ERM	Enterprise Risk Management
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
GTAC	Government Technical Advisory Centre
HDI	Historically Disadvantaged Individuals
HIV	Human Immunodeficiency Virus
IA	Internal Audit
ICT	Information and Communication Technology
IDMS	Infrastructure Delivery Management System
IDP	Integrated Development Plan
IE	Irregular Expenditure
IFMS	Integrated Financial Management System
IFS	Interim Financial Statements
IGR	Intergovernmental Relations
IIA	Institute of Internal Auditors
IMF	International Monetary Fund
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
LG SCM	Local Government Supply Chain Management
LOGIS	Logistical Information System
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
MTBPC	Medium-Term Budget Policy Committee
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
NES	National Evaluation System
NT	National Treasury
NT FMCMM	National Treasury Financial Management Capability Maturity Model
NT LG	National Treasury Local Government
NWW	New Way of Work
OD	Organisational Development
OHAS	Occupational Health and Safety
OPMII	Overview of Provincial and Municipal Infrastructure Investment
OPRE	Overview of Provincial Revenue and Expenditure
PCC	Procurement Client Centre
PDO	Predetermined Objective
PERO	Provincial Economic Review and Outlook
PERSAL	Personal and Salary Administration System
PES	Provincial Equitable Share
PESTLE	Political, Economic, Social, Technological, Legal and Environmental factors
PFMA	Public Finance Management Act
PG MTEC	Provincial Government Medium-Term Expenditure Committee
PG SCM	Provincial Government Supply Chain Management
PHC	Primary Healthcare
PPF	Project Preparation Facility
PPP	Public Private Partnerships
PPPF	Preferential Procurement Policy Framework Act, 2000 (PPPPA)

PRF	Provincial Revenue Fund
PSP	Provincial Strategic Plan
PSR	Professional Skills Review
PT	Provincial Treasury
PTi	Provincial Treasury Instruction
PwD	Person with Disabilities
QPR	Quarterly Performance Report
SA	South Africa
SALGA	South African Local Government Association
SCM	Supply Chain Management
SDA	Service Delivery Agreements
SDBIP	Service Delivery Budget Improvement Plan
SEO	Strategic Executive Officer
SIFS	Supporting and Interlinked Financial Systems
SMME	Small, Medium and Micro Enterprise
SEP	Socio-economic Profile
SEP-LG	Socio-economic Profile for Local Government
SIME	Strategic Integrated Municipal Engagement
SOMS	Strategic and Operational Management Support
SAICA	South African Institute of Chartered Accountants
SOP	Standard Operating Procedure
SMS	Senior Management Service
SWOT	Strengths, Weaknesses, Strengths and Opportunities
TARC	Technical Accounting and Reporting Committee
TB	Tuberculosis
TBTP	Taking the Budget to the People
TIME	Technical Integrated Municipal Engagement
TOR	Terms of Reference
TSR	Technical Skills Review
U-AMP	User Asset Management Plan
VIP	Vision-inspired Priority
VPU	Violence Prevention Unit
WC	Western Cape
WCG	Western Cape Government
WCED	Western Cape Education Department
WCGRB	Western Cape Gambling and Racing Board
WC GRPBMEAF	Western Cape Gender Responsive Planning, Budgeting, Monitoring, Evaluation and Auditing Framework
WCMEs	Western Cape Monitoring and Evaluation System
WC MTBPS	Western Cape Medium-Term Budget Policy Statement
WCPP	Western Cape Provincial Parliament
WCSEB	Western Cape Supplier Evidence Bank

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