

NORMATIVE MEASURES FOR FINANCIAL MANAGEMENT (PHASE 1: PERFECTING THE BASICS)

1. Treasury Circular no. 24/2000 (Supplementary no. 2/2001) dated 29 November 2001 is hereby replaced.
2. Attached please find the Normative Measures document, which in essence is a management tool for perfecting the basics of the PFMA. The electronic version of Annexure A of the Normative Measures document will be e-mailed to all Chief Financial Officers.
3. Your reporting must be done on the attached document taking into consideration the norms set.
4. In order to evaluate the progress made by your department regarding financial management improvement as well as to provide National Treasury with a consolidated report, it is imperative that detailed information are furnished of steps taken to address shortcomings.
5. Your department's progress report must be submitted timeously by no later than the last working day of each of the following quarters:
 - **June 2003**
 - **September 2003**
 - **December 2003**
 - **March 2004**
6. The completed document must be submitted to the Provincial Treasury (for the attention of the contact person as tabulated below, 7 Wale Street, Room 3-36) as well as the electronic version e-mailed to the respective e-mail address:

Department	Contact person	Contact number	E-mail address
PAWC	Neil Schippers	483-8666	nschippe@pawc.wcape.gov.za
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Economic Development and Tourism	Neil Schippers	483-8666	nschippe@pawc.wcape.gov.za

7. Please note that the progress reports must be signed off by the Accounting Officer.

8. Thank you for your co-operation.

HEAD OFFICIAL: PROVINCIAL TREASURY

DATE:

Normative measures phase 1(28-1-03)

NORMATIVE MEASURES FOR FINANCIAL MANAGEMENT (PHASE 1 : PERFECTING THE BASICS)

A. Management arrangements

Critical Performance Area	Basic Evaluation	Yes/ No	Performance Indicator/Measure/ Requirement	Performance		Remarks/Reference Annexure
				Norm	Actual	
1. Accounting officer (AO) Chief financial officer (CFO) and other organisational issues	1. Has an employment contract/annual performance agreement been prepared between the executive authority and the accounting officer? [sec 36(5) of the PFMA & PSR, Chapter 1 Part VII.B.2].		Existence	Signed performance agreement on or before 30 April or within three months from date of appointment		
			Frequency of evaluation and updating	4 times per year		
			Quality of performance agreement	Includes performance standards which are in line with objectives in the strategic plan		
			Quality of employment contract	Responsibilities of AO in terms of sec 38-42 of the PFMA form part of the		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Remarks/Reference Annexure
				Norm	Actual	
				Norm agreement		
				Specified main delegations or authorisations		
	2. Has a competent CFO been appointed? [TR 2.1]		Appropriate qualifications Appropriate experience	CA/ MBA/ B Comm/ ± 5 years financial management experience		
	3. Has an annual performance agreement been prepared between the AO and the CFO? [PSR, Chapter 4 Part III]		Existence Frequency of evaluation and updating Quality of performance agreement	Signed agreement on or before 30 April or within 3 months from date of appointment 4 times per year Include performance standards which are in line with objectives in the strategic plan		A1.3

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Remarks/Reference Annexure
				Norm	Actual	
	4. Is the CFO seen as a business partner who is actively involved in the strategic issues facing the department?		Effective contribution	CFO attends at least 12 senior (Top) management meetings per year and reports on financial issues CFO correctly placed on the departments organogram to allow direct accountability to the AO		
	5. Has the CFO and his/her financial team prepared a strategic plan for the finance component and is this plan updated regularly?		Documented evidence Frequency of updating	Strategic plan exists Annually		
	6. Has the finance component been aligned to support the CFO and implementation of the PFMA?		Existence of key personnel	Financial accountant Management accountant Supply chain management practitioner		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Remarks/Reference Annexure
				Norm	Actual	
	7. Is the vacancy rate in the finance component addressed on a regular basis? [PSR, Chapter 1, Part III]		$\frac{\text{No. of vacancies}}{\text{Establishment of finance Component}} \times 100$ Average length of vacancy	5% 3 months		
	8. Are the staff in the finance component appropriately qualified? [PSR, Chapter 1 Part I.B]		% of staff who have finance related qualifications or who are studying towards obtaining related qualifications	90%		
	9. Have development plans been drawn up for all staff members in the finance section? [PSR, Chapter 1 Part VIII.B]		% of financial staff with development plans % implementation of structured training programme	100 % 100%		
	10. Have job descriptions been prepared for each post or group of posts in the finance component? [PSR, Chapter 1 Part III.I]		Existence of job descriptions Frequency of updating	100% Every 3 years		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Remarks/Reference Annexure
				Norm	Actual	
	11. Are all departmental policies and procedures within the finance component documented?		% of departmental policies and procedures documented Compliance Frequency of updating	100% In-line with latest Treasury Regulations Annually		
	12. Does the rest of the management team in the department understand the principles of good financial management and are they aware that all are responsible for financial management? [sec 44 & 45 of PFMA]		Frequency of information sessions	2 sessions per year		
	13. Are performance agreements/plans drawn up at all levels of the hierarchy? [PSR, Chapter 1 Part VIII.]		Existence Timeliness	Documented plans/agreements 1 April		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Remarks/Reference Annexure
				Norm	Actual	
			Frequency of performance evaluation	4 times per year		
	14. Are officials within the department acquainted with the measures set out in the code of conduct for the public service? [PSR, Chapter 2]		Frequency of information sessions	2 sessions per year		
	15. Has your department established processes to ensure suitable oversight over public entities under the control of your executive authority? [sec 63(2) of PFMA]		Compliance	<u>Schedule 2 PE and Schedule 3 business enterprises</u> Submission of corporate plans Submission of estimates of revenue & expenditure and borrowings		

Critical Performance Area	Basic Evaluation	Yes/ No	Performance Indicator/Measure/ Requirement	Performance		Remarks/Reference Annexure
				Norm	Actual	
				Annual shareholders compact Quarterly reports regarding performance <u>Schedule 3 PE</u> Submission of strategic plans Submission of estimates of revenue & expenditure Quarterly reports regarding performance		
	16. Has your department established processes to ensure suitable oversight over trading entities under its control [TR19.3.1]		Compliance	Documented policy and reporting framework		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Remarks/Reference Annexure
				Norm	Actual	
	17. Has the accounting officer delegated his/her responsibility to other officials in terms of the PFMA? [sec 44 of the PFMA]		Existence of delegations in writing and updated on a regular basis	Complete set of delegations for <ul style="list-style-type: none"> • • Updated annually		
	18. Has the executive authority delegated his/her responsibilities to officials in terms of the Public Service Regulations? [PSR, Chapter 1 Part 11.B]		Existence of delegations in writing and updated on a regular basis	Complete set of delegations for <ul style="list-style-type: none"> • • Regulations Updated annually		

Critical Performance Area	Basic Evaluation	Yes/ No	Performance Indicator/Measure/ Requirement	Performance		Remarks/Reference Annexure
				Norm	Actual	
2. Risk management	1. Has the AO accepted responsibility for the total process of risk management, as well as forming his/her own opinion on the effectiveness of the process? [TR 3.2.1]		Existence and communication	Written, approved documents exist and are properly distributed/ communicated		
	2. Has the AO made use of generally recognised risk management and internal control models and frameworks?		Existence and best practice	Documented, approved system of risk management and internal control based on a recognised model		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Remarks/Reference Annexure
				Norm	Actual	
	3. Has the AO ensured that a formal risk assessment is undertaken to determine the major risks (key strategic and material/significant risks) facing the organisation? [TR 3.2.1]		Frequency	At least annually		
	4. Has a comprehensive system of control been established by the AO to ensure that the identified major risks are mitigated and that the organisation's objectives are attained? [TR 3.2.1]		Existence	Documented, approved portfolio of evaluated control activities for each risk identified		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Remarks/Reference Annexure
				Norm	Actual	
	5. Are the strategies and control activities implemented by management adequate and appropriate to mitigate identified major risks?		Regular feedback	Twice per annum		
	6. Does the strategy to manage identified risks include a fraud prevention plan? [TR 3.2.1]		Existence Implementation	Documented plan 2 reports per year		
3. Internal control procedures	1. Are proper internal control mechanisms designed and implemented?		Internal audit findings	Favourable		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Remarks/Reference Annexure
				Norm	Actual	
	<p>2. Are the activities of the department organised in such a manner that the following functions are segregated in each cycle:</p> <ul style="list-style-type: none"> ■ Execution of the transaction ■ Accounting for the transaction ■ Custody of the related assets 		Internal audit findings	Favourable		
	<p>3. Is the accounting for each transaction type organised in such a manner that different persons perform the following activities:</p> <ul style="list-style-type: none"> ■ Approving ■ Processing ■ Recording ■ Reconciling 		Internal audit findings	Favourable		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Remarks/Reference Annexure
				Norm	Actual	
	4. Does the department have documented levels of authority?		Frequency of revision Internal audit findings	Annually Favourable		
	5. Are audit enquiries raised by the Auditor General being finalised timeously?		Timeliness	Audit queries: 30 days Interim audit management letters: 21 days Final audit management letters: 14 days		
4. Internal audit	1. Does the department have an effective system of internal audit? [sec 38(1)(a) (ii) of the PFMA] [TR 3.2]		Existence and effectiveness	Internal Audit Unit Reliance by top management Reliance by the external auditor At least 4 recommendations annually		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Remarks/Reference Annexure
				Norm	Actual	
				75% of recommendations implemented		
	2. Has a competent head of internal audit been appointed?		Appropriate qualifications Appropriate experience	CIA/MBA/B. Com/ACIS 5 years management experience in internal auditing		
	3. Does the internal audit unit report at a level within the organisation that allows it to accomplish its responsibilities fully? [TR 3.2.9]		Documented reporting line	Report directly to accounting officer		
	4. Is the purpose, authority and responsibility of the internal audit activity formally defined? [TR 3.2.5]		Documented proof	Internal audit charter is approved by the Audit Committee Rolling three year strategic plan Annual internal audit plan		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Remarks/Reference Annexure
				Norm	Actual	
				Plans indicating proposed scope of each audit		
	5. Is the internal audit effort based on the strategy for managing departmental risks? [TR3.2.1]		Documented proof	Internal audit plan addresses risk areas		
	6. Is the internal audit function evaluated to ensure that internal audits are performed with proficiency and due professional care?		Regular reviews	Annual review by audit committee Every 5 years quality assurance review by an independent, external party		
	7. Does internal audit submit reports to the audit committee detailing performance against the internal audit plan?		Frequency Timeliness	Quarterly reports 15 days after each quarter		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Remarks/Reference Annexure
				Norm	Actual	
	[TR 3.2.7 (d)]					
	8. Is the internal audit function scrutinised and evaluated to ensure that it maximises the benefits from its independent status?		Frequency	Review by audit committee performed at least every 3 years		
	9. Does internal audit assess the operational procedure and monitoring mechanisms over all transfers made and received in terms of the annual Division of Revenue Act? [TR 3.2.8]		Frequency	Annually (form part of annual plan)		
5. Audit committees	1. Has an audit committee been established? [sections 38 (1) (a) (ii) & 77 of the PFMA and TR 3.1]		Establishment of an effective independent audit committee	Must have appropriate experience Consultation with executive authority		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Remarks/Reference Annexure
				Norm	Actual	
				<p>At least three members</p> <p>Majority of members may not be in the employ of the department</p> <p>One member from outside the public service</p> <p>Chairperson may not be in the employ of the department</p>		
	<p>2. Does the audit committee have formally determined, written terms of reference dealing with membership, mandate audit approach and operating procedures? [TR 3.1.8]</p>		Existence	Formal, written terms of reference, approved by the accounting officer		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Remarks/Reference Annexure
				Norm	Actual	
	3. Does the Audit Committee meet with the external auditors on a regular basis? [TR3.1.16]		Frequency	At least once a year		
	4. Does the audit committee have clearly agreed reporting lines? [TR3.1.12]		Clear reporting lines	Report to accounting officer		
	5. Is the audit committee subject to regular evaluation by the accounting officer as to its performance and effectiveness?		Frequency	Annually		
	6. Does the audit committee meet on a regular basis? [sec 77 of PFMA]		Frequency	At least twice per annum		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Remarks/Reference Annexure
				Norm	Actual	
	7. Does the Audit Committee render an effective service to the department? [TR 3.1]		Coverage and quality of reports	Effectiveness of internal audit function Effectiveness of internal control Risk areas to be covered in internal and external audit Reliability and accuracy of financial reports Compliance with legal and regulatory provisions		
	8. Does the audit committee submit a report for purposes of the annual report? [TR 3.1.13]		Coverage of report	Effectiveness of internal control Quality of in year management and monthly reporting in terms of the PFMA and DORA Evaluation of annual financial statements		

B. Planning and Budgeting

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Refer Annexure
				Norm	Actual	
				1. Planning	1. Has a strategic plan approved by the Executive Authority been tabled in the Legislature? [TR 5.2.1]	
	2. Has the AO established procedures to facilitate effective performance monitoring, evaluation and corrective action? [TR 5.3.1]		Documented proof	Existence of a written procedure		
	3. Is the strategic plan consistent with the medium term expenditure estimates? [TR5.2.2 (a)]		Compliance	100%		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Refer Annexure
				Norm	Actual	
	4. Is the content of the strategic plan in accordance with the requirements of the Treasury Regulations and Public Service Regulations? [TR 5.2.2 and PSR, Chapter 1, Part III.B]		Compliance	100%		
	5. Is the strategic plan performance based? [TR 5.2.2 (d)]		Measurable objectives for each programme	100%		
	6. Is the strategic plan updated and revised on a regular basis? [TR.5.1.1]		Frequency of revision	Annually		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Refer Annexure
				Norm	Actual	
	7. Has the department established a sustainable service delivery improvement programme? [PSR, Chapter 1, Part III.C]		Compliance	Annual statement of public service commitment including service standards		
2. Budgeting	1. Has the AO complied with the prescriptions of the budget circular as issued by the relevant Treasury. [TR 6.1.1; 6.2.1]		Compliance	100%		
	2. Are measurable outputs per programme specified in the departmental budget? [sec 27(4) of PFMA]		Number of performance measures/indicators per output to measure <ul style="list-style-type: none"> ▪ quantity ▪ quality ▪ timeliness 	At least <ul style="list-style-type: none"> 1 1 1 		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Refer Annexure
				Norm	Actual	
	3. Has the organisational processes and structure been re-evaluated and aligned to the outputs?		Frequency of evaluation	Annually		
	4. Is your department submitting reports concerning the utilization of a saving in terms of sec 43 (1) of the PFMA?		Timeliness	Within 7 days Reports submitted to <ul style="list-style-type: none"> ▪ Executive authority ▪ Relevant Treasury 		

C. Revenue and expenditure management

Critical Performance Area	Basic Evaluation	Yes/ No	Performance Indicator/Measure/ Requirement	Performance		Refer Annexure
				Norm	Actual	
				1. Revenue Management	1. Does the AO regularly examine the operations of the department to identify new sources or potential sources of revenue?	
	2. Does the AO regularly review existing fees, charges, rates, tariffs or scales of fees or other charges relating to the revenue accruing to a revenue fund and the letting of state property? [TR 7.3, TR 10.2.4]		Frequency Compliance	At least annually Treasury approval for tariff structure		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Refer Annexure
				Norm	Actual	
	3. Is the collection of revenue monitored on a regular basis and reported to the executive authority? [sec 39 (2)(b) of the PFMA]		Frequency Timeliness Quality	Monthly 15 days after month end All variances explained and followed up		
	4. Is cash received deposited on a regular basis, where possible? [TR 15.10]		Frequency	Daily		
2. Expenditure Management	1. What is the estimated/actual % of overspending?		$\frac{\text{Total expenditure}}{\text{Total voted amount}} \times \frac{100}{1}$	0%		
	2. What is the estimated/actual % of underspending?		$\frac{\text{Total expenditure}}{\text{Total voted amount}} \times \frac{100}{1}$	2%		
	3. Is over/underspending monitored on a regular basis and reported to the relevant executive authority? [sec 39 of the		Frequency Timeliness Quality	Monthly 15 days after month end All variances explained		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Refer Annexure
				Norm	Actual	
					PFMA]	
	4. Does the AO ensure that, before transferring funds to an entity, the requirements of sec 38(1)(j) of the PFMA are met?		Compliance	Availability of written assurance		
	5. Are the certified payroll reports returned to the CFO as required? [TR 8.3.5]		Timeliness	Within 10 days of payment date		
	6. Is the actual monthly expenditure per programme in accordance with the cash flow projection?		% of variance	2%		
	7. Are all payments in access of R2 000 being effected electronically [TR.15.12.3]		Compliance	100%		

D. Asset and liability management

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Refer Annexure
				Norm	Actual	
1. Asset Management	1. Has the department established a comprehensive asset register for departmental assets? [sec 38(1) of the PFMA & TR.10.1.2]		Existence	<p>Integration with purchasing and payments system</p> <p>Structure to allow for different classification of assets</p> <p>Clear identification of person responsible for assets</p> <p>Data on acquisition, asset identification, performance, disposal and accounting</p>		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Refer Annexure
				Norm	Actual	
	2. Has the department developed a policy and procedure manual to ensure effective management of assets? [sec 38(1)(d) of the PFMA & TR10.1.2]		Existence	<p>Include all aspects of the asset life-circle</p> <p>Updated on a regular basis</p> <p>Staff involved receive appropriate training</p>		
	3. Are replacements costs weighed against the cost of maintenance?		Investment cost analysis done in support of all decisions	100%		
	4. Are assets utilised optimally? [TR10.1.2]		<p>Regular evaluation</p> <p>Utilisation:</p> <ul style="list-style-type: none"> ▪ Land and buildings ▪ Furniture and office equipment ▪ Computer equipment 	<p>Annually</p> <p>100%</p> <p>90%</p> <p>90%</p>		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Refer Annexure
				Norm	Actual	
2. Inventory/stock	1. Are stock levels at an optimum and economical level? [TR 10.1.1. (b)]		% of excessive and redundant stock items in relation to total number of stock items	0%		
			Number of out-of-stock requests as a % of number of requisitions	0%		
			Value of stock held in excess of 6 months	R0,00		
	2. Are stock losses / shortages monitored?		Value of stock losses as a % of total stock value	0,1%		
3. Debtors	1. Are effective processes in place to collect outstanding debt? [TR.11.2.1]		Number of days before payment is received	< 30 days		
			Amount of debt in arrears exceeding 6 months	0%		
	2. Does the department produce a debtors age analysis on a regular basis?		Timeliness	Monthly		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Refer Annexure
				Norm	Actual	
	3. Has the accounting officer established a debt write-off policy? [TR 11.4.2]		Existence $\frac{\text{Bad debt}}{\text{Debtors}} \times \frac{100}{1}$	Documented Policy 0,5%		
4. Creditors	1. Are all payments due to creditors settled within the prescribed period [TR8.2.3]?		Compliance	Normal creditors <30 days		
	2. Does the department produce a creditors age analysis on a regular basis?		Timeliness	Monthly		
	3. Are interest free facilities and possible discount utilised to the fullest extent? [TR.15.10.1.2]		Number of reported cases where discounts were not utilised	0		

E. Accounting and reporting requirements

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Refer Annexure
				Norm	Actual	
1. Accounting	1. Are revenue and expenditure transactions allocated to a clearing or suspense account approved at an appropriate level		Delegations in writing exist	CFO		
	2. Are suspense accounts cleared and reconciled appropriately? [TR 17.1.2]		Frequency Quality of reconciliation Regular reports to accounting officer Amounts dormant for longer than 6 months Value of cases older than 12 months not written off	Monthly 100% reconciled and cleared Report to AO on uncleared items monthly 0 0		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Refer Annexure
				Norm	Actual	
	3. Are control measures in place to ensure that all transactions are supported by authentic and verifiable source documents, clearly indicating the approved accounting allocation [TR.17.1.1]		Post audit findings	Favourable		
	4. Are bank reconciliation's done on a regular basis by the department? [TR15.10.1.2(j)]		Frequency	Daily		
	5. Does the accounting officer ensure that all transactions have been recorded before the closure of accounting months?		Compliance	Certificate of compliance signed by the accounting officer		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Refer Annexure
				Norm	Actual	
2. Financial Systems	1. Is the objective within the general ledger aligned with the approved structure of the Estimates of Expenditure of the department?		Degree of alignment	100%		
	2. Is the responsibility structure within the general ledger aligned with the approved organisational structure of the department?		Degree of alignment	100%		
	3. Is the current approved establishment captured on the PERSAL system?		Degree of capturing	100%		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Refer Annexure
				Norm	Actual	
	4. Are processes in place to ensure suitable absorption of employees into posts on the approved establishment?		% of employees employed out of adjustment	0%		
	5. Does the department conduct regular system training courses to ensure optimal utilisation of the departmental financial systems?		Frequency	Annually		
	6. Is proper maintenance done on the department's technical infrastructure (i.e. hardware, software, networks, etc)		Acceptable uptime for the users Acceptable response time	98% ≤ 5 seconds		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Refer Annexure
				Norm	Actual	
	7. Are proper Batch control procedures implemented and maintained for Batch systems?		Frequency of updating batch control registers	Daily		
	8. Is there a proper password control strategy in the department?		Regular renewal of passwords Number of login attempts	≤ 30 days ≤ 3		
3. Monthly reports	1. Have the actual revenue and expenditure, projections and variances been submitted in the prescribed format? [sec 40(4)(b) & (c) of PFMA]		Frequency Timeliness Quality	Monthly 15 days after month end All variances explained, including information on DORA reporting requirements		
4. Quarterly reports	1. Is reporting on performance against the strategic plan done on a regular basis?		Frequency Timeliness of reporting	Quarterly 30 days after the end of each quarter		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Refer Annexure
				Norm	Actual	
	[TR.5.3.1]			each quarter		
	2. Do Schedule 3A & 3C Public entities under the control of the department report on a regular basis regarding actual revenue and expenditure? [TR.26.1.1]		Frequency Timeliness	Quarterly 30 days after end of quarter		
	3. Do Schedule 3A & 3C Public entities report on a regular basis on the extent of compliance with the PFMA and Treasury Regulations? [TR26.1.2]		Frequency Timeliness Quality	Quarterly 30 days after end of quarter Explanation for non-compliance		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Refer Annexure
				Norm	Actual	
5. Annual Reporting	1. Has the department submitted the AFS timeously for audit purposes? [sec 40(1) of PFMA]		Compliance Quality	On or before 31 May In accordance with National Treasury guidelines		
	2. Has the department submitted the annual report, including, the audited financial statements and the audit report, timeously to the executive authority?		Compliance Quality <ul style="list-style-type: none"> ▪ Annual report ▪ Financial statements 	On or before 31 August In accordance with National Treasury Guidelines Unqualified report		
	3. Has the executive authority responsible for the department tabled the annual report including the financial statements and audit report thereon, timeously to the legislature? [sec 65(1) of PFMA]		Compliance Non-compliance	On or before 30 September Tabling of written explanation in the legislature		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Refer Annexure
				Norm	Actual	
	4. Has the executive authority responsible for the department tabled the annual reports of public entities under his/her control timeously in the legislature? [sec 65(1) of PFMA]		Compliance Non-compliance	Within 6 months after year end Tabling of written explanation in the legislature		
	5. Is the content of the annual report in accordance with the legislative requirements? [sec 40(3) of the PFMA, TR 18.3 & PSR, Chapter1, Part 111 J]		Compliance	100%		

Critical Performance Area	Basic Evaluation	Yes/No	Performance Indicator/Measure/Requirement	Performance		Refer Annexure
				Norm	Actual	
	6. Is a schedule regarding disciplinary procedures and criminal charges submitted to the relevant treasury and the Auditor-General. [TR 4.3.3]		Frequency Timeliness Quality	Annually 30 days after year end Include report on changes made to systems of financial and risk management		
	7. Are any surpluses/deficits at the end of the financial year for trading entities under your control being declared to the relevant treasury. [TR 19.7.1]		Frequency Timeliness	Annually 2 months after year end		

DEPARTMENT OF

THE PERIOD OF

ACCOUNTING OFFICER

DATE:
