QPR for FY 2018-19 for Provincial Institution of KwaZulu -Natal: Provincial Treasury of location KwaZulu Natal as of (Tuesday, June 11, 2019 8:32:20 AM)

							Audited outcome FY 2017 - 18	Quarter - 4					Annual Performance					
Frequency	Programme	Sub Programme	Indicator	Indicator Type	Output	Outcome	Cluster		Target Q4	Preliminary Q4	Validated Q4	Reason for Deviation Q4	Corrective Action Q4	Annual Target	Preliminary	Validated	Pre-Audited Annual Performance	Reason for Deviation	Corrective Action
Annually	PROGRAMME 1: ADMINISTRATION	1.1 Financial Management (Office of the CFO)	Annual MFAT rating on KPAM: Financial Management	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							Overall annual MFAT rating of 3	0	Overall annual MFAT rating of 3.2	Overall annual MFAT rating of 3.2	The project MFAT was discontinued by the Office of Presidency (DPME)	
		1.2 Human Resource Management	Number of Annual Work Place Skills Plan developed	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							1 X Annual WSP	1 X Annual WSP	1 X Annual WSP	1 X Annual WSP		
			Number of Human Resources Plan developed (HRP)	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							1 X Annual HR Plan & Annual HRPIR	1 X Annual HR Plan & Annual HRPIR	1 X Annual HR Plan & Annual HRPIR	1 X Annual HR Plan &		
	PROGRAMME 2: Sustainable Resource Management	2.2.1 Economic Analysis	Number of Socioeconomic Review and Outlook Reports (SERO) produced	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster												
			Timeous Economic Analysis input to Estimate of Provincial Revenue and Expenditure (EPRE)	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							February 2019	February 2019	February 2019	February 2019		
		2.2.2 Infrastructure Management	Number of Assessment Report on the User Asset Management Plans (U-AMPs) compiled	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							1	1	1	1		
			Number of assessment reports on the Infrastructure Programme Management Plan (IPMP) compiled	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster												
			Number of Estimate for Capital Expenditure (ECE) developed and published annually	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							1	1	1	1		
			Timeous Infrastructure input for Estimates of Provincial Revenue and Expenditure (EPRE)	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							1	1	1	1		
		2.3 Public Finance: Provincial Budget Management	Number of chapters in MTEC report to be completed	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							15	15	15	15		
			Timeous input into the Adjustment Estimates of Provincial Revenue and Expenditure (AEPRE)	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							November 2018	November 2018	November 2018	November 2018		
			Timeous tabling Estimates of Provincial Revenue and Expenditure (EPRE)	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							March 2019	March 2019	March 2019	March 2019		
		2.3 Public Finance: Provincial Own Revenue	Number of Provincial Revenue Forums conducted	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							1	1	1	1		
			Timeous Revenue input into Overview of Provincial Revenue and Expenditure (OPRE) and Estimates of Provincial Revenue and Expenditure (EPRE)	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							March 2019	March 2019	March 2019	March 2019		
		2.3 Public Finance: Specialised Advisory Support Programme	Number of MTEC reports completed	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							1 report completed 1 day before MTEC	1	1	1 report completed 1 day before MTEC	MTEC reports planned for third quarter finalised in second quarter, in line with the request from the Finance Portfolio Committee	
			Timeous input into the revision and maintenance of Division Of Revenue Act (DORA)	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							November 2018	November 2018 and January 2019	August 2018 & January 2019	August 2018 & January 2019	input finalised in second quarter as requested by NT and NT requested further input on the 2nd draft DORB	
	PROGRAMME 3: FINANCIAL GOVERNANCE	3.2 Asset and Liabilities Management	Number of Tax Information Seminars conducted annually	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							1 session	1 session	1 session	1 session conducted		
		3.6 Accounting Services (Financial Reporting)	Annual Pre-audit review conducted on Departments preparing AFS on MCS basis	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							Pre-audit review of AFS at all Departments preparing AFS on the MCS basis	Pre-audit review of AFS at 14 Departments preparing AFS on the MCS basis	Pre-audit review of AFS at 14 Departments preparing AFS on the MCS basis	Pre-audit review of AFS at 14 Departments preparing AFS on the MCS basis conducted		
			Annual Pre-audit review conducted on Public Entities	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							Pre-audit review of AFS at 7 Public Entities	Pre-audit review of AFS at 7 Public Entities	Pre-audit review of AFS at 7 Public Entities	Pre-audit review of AFS at 7 Public Entities conducted		
			Financial Management Monitoring Support to Municipalities	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							Pre-audit assessment report in 4 municipalities by 31 August 2018	Pre-audit assessment report in 12 municipalities by 31 August 2018	Pre-audit assessment report in 12 municipalities by 31 August 2018	Pre-audit assessment report conducted in 12 municipalities by 31 August 2018 conducted	The overachievement was due to additional funding being provided by Municipal Finance, additional municipalities could be supported	The municipal financial management support function has moved to the Municipal Finance Unit. Financial Reporting Unit has conducted capacitating sessions to Municipal Finance Unit resources.
			Number of trainings conducted to Provincial Departments and Public Entities	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							1 training workshop by 30 April 2018	1 training workshop for Public Entities conducted from 23 to 26 April 2018 (4 day training session) . 1 training workshop for Public Entities conducted from 26 to 30 November 2018 (3 day training session) . 1 training workshop conducted on MCS updates and AFS specimen to Provincial Departments by 01 March 2019	1 training workshop for Public Entities conducted from 23 to 26 April 2018 (4 day training session). 1 training workshop for Public Entities conducted from 26 to 30 November 2018 (3 day training session) . 1 training workshop conducted on MCS updates	3 training workshops conducted	Specific training request from the Public Entity. National Treasury issued Modified Cash Standard updates very early this year, hence the workshop thereon was conducted earlier than usual period. i.e. April of every year.	
			Timeous submission of Audited AFS for Revenue Fund to Legislature	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							Audited AFS for FY 2017/18 submitted to Legislature by 31 December 2018	Submitted Unaudited Consolidated AFS for FY 2017/18 on 15 October 2018	Submitted Unaudited Consolidated AFS for FY 2017/18 on 15 October 2018	Submitted Unaudited Consolidated AFS for FY 2017/18 on 15 October 2018	The department does not have control over the date that the AFS is tabled at Legislature or the date that the AG finalises the audit.	The APP indicator and target have been revised and approved by the Accounting Officer (copy of memo attached). AFS to be tabled when Legislature convenes a meeting.
			Timeous tabling of consolidated AFS for Provincial Departments to Legislature	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							Audited Consolidated AFS for FY 2017/18 by 31 December 2018	Submitted Unaudited Consolidated AFS for FY 2017/18 on 17 October 2018	Submitted Unaudited Consolidated AFS for FY 2017/18 on 17 October 2018	Submitted Unaudited Consolidated AFS for FY 2017/18 on 17 October 2018"	The department does not have control over the date that the AFS is tabled at Legislature or the date that the AG finalises the audit.	The APP indicator and target have been revised and approved by the Accounting Officer (copy of memo attached).
			Timeous tabling of consolidated AFS for Public Entities to Legislature	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							Audited Consolidated AFS for FY 2017/18 by 31 December 2018	Submitted Unaudited Consolidated AFS for FY 2017/18 on 15 October 2018	Submitted Unaudited Consolidated AFS for FY 2017/18 on 15 October 2018	Submitted Unaudited Consolidated AFS for FY 2017/18 on 15 October 2018	The department does not have control over the date that the AFS is tabled at Legislature or the date that the AG finalises the audit.	The APP indicator and target have been revised and approved by the Accounting Officer (copy of memo attached).
	PROGRAMME 4: INTERNAL AUDIT	4.2 Assurance Services	Number of annual MEC Audit & Risk Committee report on clients' areas of risk management, governance and internal control	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							1	1	1	1		
			Number of approved IA Annual operational plans and a rolling three year strategic plan	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							14	14	14	14	Fourteen operational plans were developed and approved for the 2018/19 financial year. The DCSL and OSD operational plans were developed and approved but not accepted as actual outputs for the 2018/19 financial year. The DCSL plan was signed in March 2018. P4D starts the annual operational planning process in December of the previous year to ensure that, due to the long process and extended consultation required with Departments, the PARC and AG, the plans are ready for implementation in Quarter 1 of the relevant financial year. The DCSL plan was approved in March 2018 and not accepted by the CFOs office citing that this should have been counted as an achievement in Q4 of 2017/18, which was not the case as it was not a target set for that quarter. With regards to the OSD plan, this was approved in July 2018 and should have been validated as a Quarter 2 achievement. Both operational plans have been provided to the CFOs office; and both plans should be included in the final actual outputs.	A meeting was held with the CFO's office on 16 April 2019 with the DDG: P4D to discuss the Assurance Services POE. SOPS relating to POE will be amended.
	PROGRAMME 5: MUNICIPAL FINANCE MANAGEMENT	5.2 Municipal Budget	Number of budget workshops conducted	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							1 budget related workshop	1 budget related workshop	1 budget related workshop	1 budget related workshop conducted		
			Number of municipal approved budgets to be evaluated 18.3	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster							51 municipal approved budgets evaluated	51 municipal approved budgets evaluated	51 municipal approved budgets evaluated	51 municipal approved budgets evaluated		

Freq.	Programme	Sub-programme	Indicator	Standardized	Applicable	Strategic Objective	Cluster				Q1	Q2	Q3	Annual Target	Comment		Annual Actual	Comment	
			Number of municipal tabled budgets to be evaluated 1& 2	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster								51 municipal tabled budgets evaluated	51 municipal tabled budgets evaluated	51 municipal tabled budgets evaluated	51 municipal tabled budgets evaluated		
			Number of Section 72 municipal reports evaluated1& 2	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster								51 Section 72 municipal reports evaluated	51 Section 72 municipal reports evaluated	51 Section 72 municipal reports evaluated	51 Section 72 municipal reports evaluated		
		5.4 Municipal Support Programme	Number of circulars on the grant roll over process	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster								1 circular by 31 August 2018 on the grant roll over process	1	1	1 circular on the grant roll over issued on 6 August 2018		
Quarterly	PROGRAMME 1: ADMINISTRATION	1.1 Financial Management (Office of the CFO)	Number of Asset Counts performed	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				N/A	N/A	N/A	2					
			Number of budget submission and planning documents compiled (EPRE; APP34; AR; FP; AEFR3 & ACF)	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				2	2	2	9		9	9	9		
			Number of legislative financial reports produced (IFMx12;GPRU4 and AFS)	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				4	5	5		Ad hock quarterly Interim Financial Statement as per National Treasury instruction no 8 of 2017/18 dated 13/02/2018	17	20	20	20	Ad hoc quarter Interim Financial Statement as per National Treasury instruction no.8 of 2017/18 dated 13/02/2018
			Number of supply chain management compliance reports produced	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				3	3	3			12	12	12	12	
			Percentage of supplier's valid invoices paid within 30 days	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				100%	100%	98%	2% of invoices that were not paid within 30 days relate to invalid invoices (invoices with queries and those queries were resolved after the due date) Thus they were paid after 30 days per se.	100%			98%	2% of invoices that were not paid within 30 days relate to invalid invoices (invoices with queries and those queries were resolved after the due date) Thus they were paid after 30 days per se.
		1.2 Human Resource Management	Number of HR policies to be reviewed	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				2 policies	7 Policies	7 Policies	Policies all had to be reviewed as they were older than a year as per internal control require ments. Some were reviewed in 3rd quarter but approved in 4th quarter.	8 policies			14 policies reviewed	Target exceeded due to policies that had to be reviewed due to amendments in the Public Services Regulations as well as amendments to National HR related directives
			Number of HR seminars to be conducted	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				2 seminars	2 seminars	2 seminars		8 seminars			8 seminars conducted	
			Number of monitoring reports produced to ensure implementation of HRP	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				1 x implementation monitoring report	1 X HRP implementation monitoring report	1 X HRP implementation monitoring report		4 quarterly HRP implementation monitoring reports			4 quarterly HRP implementation monitoring reports produced	
			Number of monitoring reports to ensure implementation of Work Skills Plan (WSP)	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				1 x implementation monitoring report	1 x implementation monitoring report	1 x implementation monitoring report		4 quarterly WSP implementation monitoring reports			4 quarterly WSP implementation monitoring reports produced	
		1.3 Information Technology Management	Mean (average) time to resolve (MTTR)-Treasury	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				4 hr MTTR	1hr	1hr	Most calls that were received were resolved by first line support, resulting in shorter times	4 hr MTTR			1hr23min MTTR	Most calls were resolved through first line support with few calls being escalated resulting in short times on average to resolve calls
			Number of compliance reports completed	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				2	2	2		8	2	2	8	
			Number of information sessions conducted	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				1	1	1		4	1	1	4	
			Number of initiatives implemented	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				1	1	1		2			2	
			Number of policy reviews completed	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				1	1	0		4	1	0	4	
			Percentage network uptime	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				99%	97%	97%	SITA experience power shortages	Power equipment to be serviced by SITA in April 2019	99%			98%	Power problems at SITA and ESKOM has resulted in some unplanned downtime	Uninterrupted power sully units have been installed at Treasury house and Nontalango to reduce down times
	PROGRAMME 2: Sustainable Resource Management	2.2.1 Economic Analysis	Number of District Socioeconomic Reports produced	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				0	0	0		9	6	0	9		
			Number of Provincial Department Economic Reports produced	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				1	1	1		4	4	4	4		
			Number of quality research for regional policy analysis	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				1	1	1		4	4	4	4		
		2.2.2 Infrastructure Management	Number of progress reports on infrastructure budgets and delivery plans using IRM data submitted	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				1	1	1		4	4	4	4		
			Number of reports on infrastructure funding mechanisms and opportunities to support the provincial fiscal framework produced	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				1	1	1		4	4	4	4		
			Number of reports on the implementation of IDMS in KZN produced	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				1	1	1		4	4	4	4		
			Number of reports on the infrastructure site visits conducted	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				1	1	1		4	4	4	4		
		2.3 Public Finance: Provincial Budget Management	Number of quarterly peformance reports for provincial departments	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				0	0	4		4			4		
			Number of section 32 report (Monthly provincial IYM report) submitted	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				3	3	3		12	12	12	12		
		2.5 Public Finance: Provincial Own Revenue	Number of revenue quarterly performance reports produced	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				0	0	0		4			4		
		2.9 Public Finance: Specialised Advisory Support Services	Number of reports on institutionalising framework for the monitoring of provincial public entities	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				0	0	0		2			2		
	PROGRAMME 3: FINANCIAL GORVERNANCE	3.2 Asset and liabilities Management	Number of monthly bank reconciliations per department to be reconciled	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				42 bank reconciliations	42 reconciled bank reconciliation	42 reconciled bank reconciliations		168 reconciled bank reconciliation			168 reconciled bank reconciliations		
			Number of quarterly assessment reports to depts: on status of bank related suspense accounts compiled	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				14 assessment reports	14 assessment reports	14 assessment reports		56 assessment reports			56 assessment reports compiled		
			Number of quarterly reports on withdrawals from municipal bank accounts	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				1 report on withdrawal from municipal bank accounts	1 reports on withdrawals from municipal bank accounts	1 report on withdrawal from municipal bank accounts		4 quarterly reports from municipal bank accounts			4 reports on withdrawals from municipal bank accounts		
			Number of risk analysis reports per dept. to ensure compliance to tax legislation	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				14 Risk Analysis reports	14 Risk Analysis reports	14 Risk Analysis reports		56 Risk Analysis reports			56 Risk Analysis reports produced		
		3.3 Supporting and Inter-Linked Financial Systems	Mean (Average) time to resolve IT calls on transversal systems	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster				8-16 hr MTTR	09:59:43	08:51:02	Target was met and this is due to correct call logging by the officials	Further improvement with regards to call logging is strengthen and being encouraged while waiting for the appointment of IT call coordinator	8-16 hr MTTR			03:21:34	Quarter 1, Quarter 2 and Quarter 3 calculations were not averaged correctly and some functions were not included such as HardCat and BAS support, the quarter 4 formula was done correctly with addition of new functions.	The next financial year will use the correct formula

Sub-programme	Indicator																		

3.4 Provincial Supply Chain Management

- Number of contract management analysis conducted — Non-Standardized — Not Applicable — Create a better South Africa and contribute to a better Africa and a better world — Governance and Administration cluster
- Number of policies reviewed — KZN Treasury developed new reporting policy to improve the reporting from the municipalities. Furthermore there was a special request from Arts and Culture to review its SCM policy. — Annual target has been increased to 2019/2020
- Number of SCM compliance assessments conducted — There was a special request of investigations from Public works. Furthermore the unit underachieved in the previous quarter and it had to cover up in this quarter to meet the annual target. — There was an investigation into complaint by a supplier from Department of Health regarding an alleged shortfall on payment. There was a special request of investigation from Public Works. — Annual target has been increased to 2019/2020
- Number of SCM training sessions conducted — The government institutions submitted requests for training in Bid committees and Local content — The government institutions submitted requests for training in Bid committees and local content — Annual target has been increased to 2019/2020

3.5 Public Private Partnerships (PPPs)

- Number of contract management reports on closed deals
- Number of PPP Seminars/ Workshops conducted annually — The uMhlathuze Municipality requested that the Chief Director present on PPP's for the Councillor's at a Council meeting. The presentation took place on the 27th February2019 the PPP unit intend hosting a workshop on PPP's in uMhlathuze sometime in 2019 — Presentations are done on request be it the Public or Private sector. It is difficult not to do a presentation when asked to. These extra presentations do impact on the PPP unit's budget.
- Number of reports for Prov. Treasury management and NT PPP unit submitted

3.6 Accounting Services (Financial Reporting)

- Financial Management Monitoring Support to Municipalities — Progress reports on intensive on-site financial management support to 12 municipalities within 10 days of every quarter end — Specific support requests from the municipalities — Due to additional funding being provided by Municipal Finance, additional municipalities could be supported — The municipal financial management support function has moved to the Municipal Finance Unit. Financial Reporting Unit has conducted capacitating sessions to Municipal Finance Unit resources.
- Financial Management Monitoring Support to Municipalities — Monitor implementation of MSCOA by Municipalities and provide progress reports within 10 days of every quarter end — Due to the restructuring of municipal function, municipal financial reporting work related was undertaken by external resources, whose contract was anticipated to be terminated by end of December 2018, however, due to the municipal
- Number of progress reports on financial management support based on identified needs/ audit findings — 3 Progress reports on Financial management support based on identified needs/ audit findings for Departments / 8 Progress reports on Financial management support based on identified needs/audit findings for Departments — More support intervention required by departments through IPS review, engagement, hence the increase in the number of progress reports on financial management support provided — More support intervention required by departments resulting from the IPS review engagement, hence the increase in the number of reports on financial management support provided; the unit made use of internal resources for additional assistance requested by client departments; there was an error on the APP annual target, as it should have been 32 progress reports for 2018/19 instead of 3 progress reports as reported — The Unit was reactive as support was based on the outcomes of the reviews provided.

3.7 Norms and Standards

- Number of institutions assessed for compliance with financial norms and standards — 14 departments assessed
- Number of institutions assessed for compliance with financial norms and standards — 2 public entities assessed / 8 public entities assessed
- Number of policies reviewed for institutions — 2 instruction notes reviewed for departments / 8 instruction notes reviewed for departments
- Number of policies reviewed for institutions — 2 standard operating procedures reviewed for departments / 8 standard operating procedures reviewed for departments
- Number of policies reviewed for institutions — 5 policies reviewed for an entity / 10 policies reviewed for 2 municipalities / 20 policies reviewed for 4 entities / 8 policies reviewed for 4 entities and 10 policies reviewed for 2 municipalities — None of identified entities had a need for policy assistance during the quarter, hence under achievement. However urgent policy support requests were received from municipalities — all entities identified as needy were supported in the areas of policy development / review and the support is reactive in nature.

PROGRAMME 4: INTERNAL AUDIT

4.2 Assurance Services

- Number of Audit Committee reports issued to Accounting Officers — Due to staff capacity constraints 2 AO reports were not completed in quarter 2; i.e. DSD and DOT however the DSD report was submitted in Q3 after Q2 reporting has closed — Matter escalated to DDG: PIAS
- Number of meetings held between clients and the Cluster Audit & Risk Committee — DG was not available for the OTP CARC meeting. The meeting only took place when 01 April 2019 — Meeting took place in Q1 of 2019/20 — The meeting for OTP in quarter 4 had to be deferred at the request of the DG of the Province. The meeting took place in Q3 of 2019/20 — The OTP report for Q3 will be reported in quarter 1 as the DG meeting is now scheduled for Q1 2019/20
- Number of risk based audit conducted — Late issuing of orders by the Office of the CFO resulted in projects starting late — Way forward was discussed with AO — Due to delays in the procurement process for service providers, planned audits commenced late which resulted in audits not being finalised at year end — The RARC has approved the roll over/ carry over of projects. The SCM unit has issued updated SCM policies relating to appointment of service providers.
- Number of training and development programmes attended

4.3 Risk Management

- Number of Business Continuity Review reports issued to clients
- Number of fraud prevention plans review reports issued to clients — Late start to the project due to late appointment of service providers. — There was a late start to the project due to delays in finalising the appointment of service providers. — For the 19/20 financial year all planning and appointment of service providers will be done in earlier - Q1 to avoid delays.
- Number of Occupational Health and Safety Review reports issued to clients.
- Number of risk assessments conducted for clients — More requests for fraud risk assessments were made by client departments than planned. An adjustment to Qtr 3 was done for duplication of one report. — The 19/20 fraud risk assessments target has been increased to accommodate increased demand from clients.
- Number of risk assessments conducted for municipalities — More risk assessments received from municipalities than planned. — 19/20 target for risk assessments for municipalities has been increased to take care for increased demand from municipalities.
- Number of risk forums held. — There was a request from departments to host a risk forum focusing only on business continuity — Risk forums for the 19/20 financial year now includes stand alone business continuity.
- Number of risk maturity review reports issued to clients. — The over achievement of five (5) reports is due to previous quarter's reports that were validated and finalised in Q4.

Sub-programme	Performance Indicator	Type		Outcome	Cluster		Q1 Target	Q2 Target	Q3 Target	Comment	Annual Target			Annual Actual	Comment	
		Number of risk/governance –related training/awareness provided to clients.	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster		5	5	5		20	27	29	29	More training requests received from municipalities than planned	19/20 target for risk management training has been increased to take care for increased demand from municipalities
	4.4 Forensic Services	Number of follow ups on completed investigations	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster		15	15	15		60	60	60	60		
		Number of Forensic Audits reports issued	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster		8	11	11	A number of reports were reviewed and issued from the backlog of reports	32	58	58	58	Two (2) consultants were on secondment during the financial year to assist in the review of the back log reports	
		Number of updated register of forensic investigations – MEC Report	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster		1	1	1		4	4	4	4		
PROGRAMME 3: MUNICIPAL FINANCE MANAGEMENT	5.2 Municipal Budget	Number of Municipal Finance Circulars issued	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster		1 circular	3 Circulars	3 Circulars	The target was exceeded as more than 1 Circular was prepared and sent to municipalities during the quarter under review. Preparation of Circulars is purely based on the need to communicate important information and provide guidance to municipalities in order for them to comply with the MFMA and MBRR.	3 Municipal Finance circulars			12 Municipal Finance Circulars issued	The target was exceeded as more than 3 Circular were prepared and sent to municipalities during under review. Preparation of Circulars is purely based on the need to communicate important information and provide guidance to municipalities in order for them to comply with the MFMA and MBRR.	
		Number of reports on the compliance with the applicable MFMA reporting requirements	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster		1 report	7 reports	7 reports	Target is subject to the level of non-compliance with the MFMA by delegated municipalities, which dictates the number of non compliance reports issued. Thus, the target was exceeded as more than 1 report was prepared and sent to municipalities during the quarter under review.	2 reports on the compliance with the applicable MFMA reporting requirements			12 Reports on the compliance with the applicable MFMArequirements completed	Target is subject to the level of non-compliance with the MFMA by delegated municipalities, which dictate the number of non compliance reports issued. Thus, the target was exceeded as more than 2 reports were prepared and sent to municipalities during the 2018/19 financial Year.	
		Number of Section 71(6) reports (Monthly municipal IYM reports) within the prescribed time frame1& 2	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster		3 reports	3 reports	3 reports		12 Section 71(6) reports			12 Section 71(6) reports.		
		Number of Section 71(7) Quarterly budget performance reports 1&2 completed	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster		1 report	1 report	1 report		4 Section 71 (7) Quarterly budget performance reports			4 Section 71(7) Quarterly budget performance reports completed		
	5.4 Municipal Support Programme	Number of CFO Forums conducted	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster		1 forum	1 forum	1 forum		4 quarterly CFO Forums			4 quarterly CFO forumsconducted		
		Number of MSP projects implemented at target municipalities.	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster		3 projects	13 projects	13 projects	The MSP initially planned to conduct 3 projects during the quarter. However, municipal support is driven by the needs of the municipalities delegated to KZN Provincial Treasury. Consequently, the number of projects had to be increased to assist other municipalities where similar support was required urgently. Delays in implementing the projects or deferral therof could have impacted the municipality negatively. Therefore, the projects were initiated immediately. This resulted in an over-achievement of the initial target.	10 projects to be implemented			22 projects implemented	The MSP initially planned to conduct 10 projects during the financial year. However, municipal support is driven by the need of municipalities delegated to KZN Provincial Treasury. Consequently, the number of projects had to be increased to assist other municipalities where similar support was required urgently. Delays in implementing the projects or deferral therof could have impacted the municipalities negatively. Therefore, the projects were initiated immediately. This resulted in an over-achievement of the initial target.	
		Number of municipal support steering committe meetings conducted	Non-Standardized	Not Applicable	Create a better South Africa and contribute to a better Africa and a better world	Governance and Administration cluster		1 meeting	1 meeting	1 meeting		4 quarterly meetings to monitor progress on municipal support			4 quarterly meetings to monitor progress on municipal support conducted		
Total :	**99**															

Feedback

Quarter - 1				Quarter - 2					Quarter - 4		Audited Annual				
Username Q1	Role Q1	Feedback Q1	Dated Q1	Username Q2	Role Q2	Feedback Q2	Feedback Q4	Dated Q4	Username	Role	Feedback	Dated			
				sifiso ndaba	Department Coordinator	Kindly receive Quarter									
				Lulama Sthembela Ndlazi	OTP Coordinator	report submitted with									
				sifiso ndaba	Department Coordinator	Dear Mr Moodley,									
				Santanu Moodley	Head of Department	Approval Certificate:									
						Kindly receive	12/04/2019								
						Please receive	15/04/2019								
						Good morning	30/04/2019								
						Approval	30/04/2019								
									sifiso ndaba	Department Coordinator	Hi Lulama,	10/05/2019			
									Lulama Sthembela Ndlazi	OTP Coordinator	Please receive report with comments.	16/05/2019			
									Lulama Sthembela Ndlazi	OTP Coordinator	Please receive report with comments.	16/05/2019			
									sifiso ndaba	Department Coordinator	Good Afternoon PAS,	29/05/2019			
Lulama Sthembela Ndlazi	OTP Coordinator	Please receive report with comments.	21/07/2018												
Santanu Moodley	Head of Department	Approval Certificate: Q1: Good afternoon,	31/07/2018												
sifiso ndaba	Department Coordinator	Dear Lulama	16/07/2018												
sifiso ndaba	Department Coordinator	Dear Mr Moodley,	31/07/2018												
Tsumbedzo Mario Munyai	National Oversight	Report noted.	17/07/2018												