

Frequency	Programme	Sub Programme	Indicator	Indicator Type	Output	DataType	MTSF Priority	Provincial Priority	Cluster	Audited outcome FY 2022 - 23	Quarter - 4				Annual Performance				
											Target Q4	Actual Output Q4	Reason for Deviation Q4	Corrective Action Q4	Annual Target	Aggregate Output	Pre-Audited Annual Performance	Reason for Deviation	Corrective Action
Annually	Programme 1: Administration	Sub-programme 1.1: Financial Management (Office of the CO)	No material audit findings.	Non-Standardized	Not Applicable	Text	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance and Administration cluster					Unqualified Audit Opinion	Unqualified Audit Opinion		N/A	N/A	
		Sub-programme 1.2: Human Resource Management	Percentage of SMS posts filled by females.	Non-Standardized	Not Applicable	Percentage	Priority 6: Social Cohesion and Safer Communities	Growing the Economy	Governance and Administration cluster					50	48		Remainder of one female and the age of two males decreased the rate	Remaining SMS vacancies to target female candidates	
			Percentage of employees with disabilities.	Non-Standardized	Not Applicable	Percentage	Priority 6: Social Cohesion and Safer Communities	Growing the Economy	Governance and Administration cluster					2	1.34		Despite targeting PWDs on every advert not many applications from PWDs	Continue partnering with Disability Organizations to distribute adverts to PWDs	
	Programme 2: Sustainable Resource Management	Sub-programme 2.2.1: Economic Analysis		Percentage of youth enrolled in youth development programs.	Non-Standardized	Not Applicable	Percentage	Priority 6: Social Cohesion and Safer Communities	Growing the Economy	Governance and Administration cluster					5	17.18		Target exceeded due to number of youth development programs	N/A
				Number of Socio-economic report produced (SERO)	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance and Administration cluster					1	1		N/A	N/A
				Number of Value for money assessment report produced.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance and Administration cluster					1	1		N/A	N/A
				Number of Research report produced.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance and Administration cluster					1	1		N/A	N/A
		Sub-programme 2.3: Public Finance		Number of ECI Plan produced.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance and Administration cluster					1	1		N/A	N/A
				Number of departments trained on IDMS	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance and Administration cluster					1	1		N/A	N/A
				Final provincial budget produced.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance and Administration cluster					1	1		N/A	N/A
				Adjustments provincial budget produced.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance and Administration cluster					1	1		N/A	N/A
				Research project conducted on provincial own revenue sources.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance and Administration cluster					1	1		N/A	N/A
				Research project conducted on provincial allocation.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance and Administration cluster					1	1		N/A	N/A
	Programme 4: Internal Audit	Sub-programme 4.3: Risk Management	PPP Service Delivery Solutions Proposal produced.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance, State Capacity and Institutional Development cluster					1	1		The proposal was compiled in the last quarter of 2023/24 financial year.	When working on a solutions proposal in the future more time will be allocated	
		Sub-programme 4.3: Risk Management	Provincial internal control framework developed.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance, State Capacity and Institutional Development cluster					1	0		Internal control framework is currently under review and has been updated	The Internal Control Framework will be delivered on the 31st May 2024.	
	Programme 5: Municipal Finance Management	Sub-programme 5.2: Municipal Budget		Number of Tabled Budgets evaluated.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance and Administration cluster					51	51		N/A	N/A
				Number of Approved Budgets evaluated.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance and Administration cluster					51	51		N/A	N/A
		Sub-programme 5.3: Municipal Accounting & Reporting		Number of Municipal financial statements reviews conducted.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance and Administration cluster					7	2		The planned target for Quarter 2 was zero, however 1 AFS Review was conducted	
				Number of financial management support projects implemented.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance and Administration cluster					6	1		The over achievement is due to the 2022/23 RAS project at eThekweni	
		Sub-programme 5.4: Municipal Support		Number of specialised projects implemented.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance and Administration cluster					10	17		The planned target for quarter four is 10 and it has been achieved the over achievement is due to the 2022/23 RAS project at eThekweni	N/A
	Sub-programme 5.5: Municipal Revenue & Debt Management		Number of Revenue and Debt management projects implemented.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance and Administration cluster					2	4		The target of two for quarter four is achieved the over achievement of 2	N/A	
	Quarterly	Programme 1: Administration	Sub-programme 1.1: Financial Management (Office of the CO)		Percentage of supplier's valid invoices paid within 30 days.	Non-Standardized	Average	Percentage	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance and Administration cluster	100	99.7	1) The delay primarily stemmed from capacity issues due to unfilled vacant positions within the HR unit, (Case in Jan 2024) 2) An error occurred in the capturing process. (Case in Feb 2024)	1) Filling of vacant posts to address capacity constraints within the HR and CO units. 2) Strengthening internal controls.	100	99.9		
					Percentage of procurement awarded to targeted groups.	Non-Standardized	Average	Percentage	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance and Administration cluster	80	86	The items procured through deviation during the quarter four were supplied by vulnerable groups, hence the high percentage of achievement.	N/A	80	86.5		
			Sub-programme 1.2: Human Resource Management		Number of Gender Based Violence and Femicide empowerment initiatives implemented.	Non-Standardized	Not Applicable	Number	Priority 6: Social Cohesion and Safer Communities	Growing the Economy	Governance and Administration cluster	1	2	The planned target of 1 seminar was met, however, sexual harassment was covered as a topic in another HR seminar in the same quarter, upon request	Target has been increased to 2 per quarter for 24/25 APP	4	12		
Programme 2: Sustainable Resource Management		Sub-programme 2.2.1: Economic Analysis		Default	Standardized	Not Applicable	Number	An efficient, effective and development	Governance and Administration cluster					0	0				
				Number of quarterly monitoring reports produced on capital expenditure.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance and Administration cluster					1	1			
				Number of monitoring reports produced on departments using IDMS.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance and Administration cluster					1	1			
		Sub-programme 2.3: Public Finance		Default	Standardized	Not Applicable	Number	An efficient, effective and development	Governance and Administration cluster					0	0				
				Number of early warning system reports produced.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance and Administration cluster					3	3			
				Number of public sector institutions supported on PPPs	Non-Standardized	Average	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance, State Capacity and Institutional Development cluster					5	5			
Sub-programme 2.4: Public Private Partnerships (PPP)			Number of training sessions conducted.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance, State Capacity and Institutional Development cluster					0	0				
			Number of compliance reports produced.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance, State Capacity and Institutional Development cluster					1	1				
			Number of compliance reports produced.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance, State Capacity and Institutional Development cluster					1	1				
Programme 3: Financial Governance	Sub-programme 3.3: Financial Information Management Systems (FIMS)		Percentage availability of Financial transversal systems.	Non-Standardized	Average	Percentage	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance, State Capacity and Institutional Development cluster	97	99	Pro-active constant monitoring of the performance.	To continue with constant monitoring	97	99				
			Mean time to resolve calls for transversal systems.	Non-Standardized	Not Applicable	Text	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance, State Capacity and Institutional Development cluster	8 Hours	00:42:54	Constant monitoring to pro-actively avoid downtime thus reducing calls logged.	To continue with constant monitoring	8 Hours	-				

Sub-programme 3.4: Supply Chain Management	Number of SCM training sessions conducted.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance, State Capacity and Institutional Development cluster	1	50	One(1) training to the Department of Education was conducted as per the directorate plan in the quarter. Furthermore 30 (1) institutions requested trainings mostly on Bid Committees and SCM compliance due to the change in the Municipal SCM Regulations that were published in December 2023, which affected procurement thresholds, as well as the 2022 Preferential Procurement Regulations which affects tender documents. The following institutions requested training: UMhlabatuba Local Municipality, Joze Local Municipality, Oshahambamba Local Municipality, Umzimkhulu Local Municipality, NewCastle Local Municipality, Umhlabati Local Municipality, Umhlabuyalingana Local Municipality, KZN Legislature and Harry Gwala District.	N/A	4	42						
	Number of SCM policies reviewed in line with SCM legislation.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance, State Capacity and Institutional Development cluster	4	11	Four(4) policy review were done as per the directorate plan to: Amajuba District Municipality, KZN Department of Education, Moses Kotane Institute, KZN Growth fund. Furthermore, two(2) policy reviews were done to Richardsbay IDZ and PBAT Policy Framework & IDZAT Rules which were planned to be achieved in quarter 2 as per the directorate plan. In addition, five (5) policies were reviewed outside of the plan, upon request by the institution due to the amended Municipal SCM regulations and as per the assessment report from the clusters. The following institutions are: eDumbe Local Municipality, eMallangeni Local Municipality, eMhlabama Local Municipality, iShabala development agency and uPhongolo Local Municipality.	N/A	16	33						
	Number of contract management training sessions organized.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance, State Capacity and Institutional Development cluster	1	1	N/A	N/A	4	4						
	Number of reports produced on provincial procurement spend on the targeted groups.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance, State Capacity and Institutional Development cluster	1	1	N/A	N/A	4	4						
	Number of financial Management support initiatives provided to departments.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance, State Capacity and Institutional Development cluster	2	3	Two interventions were planned based on the audit outcomes and capacity. Department of Health was planned based on limited capacity and prior year qualification. OIP was planned based on limited capacity. Additional Request was received from DSAC based on lack of capacity.	N/A	8	19						
	Number of financial Management support initiatives provided to Public Entities.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance, State Capacity and Institutional Development cluster	1	2	One initiative was planned based on audit outcome and capacity. KZN Coenrolo Willeke was selected considering the audit qualification matter. Additional support was rendered to the Film Commission in the form of an IS review, based on request received.	N/A	5	16						
Sub-programme 3.6: Accounting Practices (Financial Reporting)	Number of consolidated Instruction Note 34 reports produced.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance, State Capacity and Institutional Development cluster	3	3	N/A	N/A	12	12						
	Number of Training sessions facilitated.	Non-Standardized	Not Applicable	Number	Priority 1: A Capable, Ethical and Developmental State	Growing the Economy	Governance, State Capacity and Institutional Development cluster	1	4	1 x MCS Update workshop was planned but due to interest in training in this regard, 2 sessions were held. 2 x MCS Update Workshops facilitated on 5 March 2024 and on the 6 March 2024. Additional training was provided as follows, based on requests received: 1 x eRF & SCDA training facilitated on 7 - 8 February 2024 1 x Infrastructure & Asset Classification Workshop facilitated on 23 January 2024	N/A	6	12						
	Number of Internal Audit Reviews conducted.	Non-Standardized	Not Applicable	Number	Priority 6: Social Cohesion and Safer Communities	Growing the Economy	Governance and Administration cluster	30	33	The overachievement is attributable to the completion of delayed Projects namely/a Consultants Services at DPW, PA- Consultants Services at DPW, Infrastructure Development at DPW & Human Resources Management at DOT finalised in Q24. This did not affect the completion of other projects in the annual audit plan for the affected Departments.	To address delays, improvement is required on the implementation of the existing escalation procedure to manage circumstances when delays occur and persist in the provision of documents for audit review, meetings to open projects or discuss reports and provision of management comments/action plans	95	108						
Programme 4: Internal Audit	Sub-programme 4.2: Assurance Services																		

