



Finance


Department:

Finance

North West Provincial Government
REPUBLIC OF SOUTH AFRICA

VOTE 7

2ND QUARTERLY PERFORMANCE REPORT 2013-2014



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1. SITUATIONAL ANALYSIS (*the environment within which programmes and subprogrammes operated*)

PROGRAMME 1: ADMINISTRATION

1.1 SUB-PROGRAMME: MANAGEMENT SERVICES (HOD)

Monitoring and Evaluation

The Provincial Monitoring and Evaluation Unit was created to provide technical support to all the provincial departments and public entities, analyse Annual Performance Plans and quarterly performance reports in terms of the framework for strategic plans and annual performance plans and the framework for managing programme performance information. The departments are 13 and public entities are 7. The Unit is new in the department and faced with the challenges of training and enforcing the above mentioned Frameworks to Public Entities. According to the analysed reports of the APPs and the quarterly performance reports, there is a need to capacitate the entities with the planning and M&E systems.

The organisational structure of the Unit is composed of three Deputy Directors, Director and a PA. Currently the Unit has three deputy directors and the department is still on the process of appointing the director. Moreover the current organisational structure of the unit does not fit the overall responsibilities of the Unit as more officials are required. Comparative analysis of the unit's responsibilities and the number of officials required was done with the Western Cape Provincial Treasury.

1.2 SUBPROGRAMME : CORPORATE SERVICES

Information Management

26 Media statements issued.

- 1 external newsletter published
 - 4 internal newsletters
 - Event Support:
 - ✓ **Mandela Day:** Live broadcast with North West FM, Media interviews and statements, poster, programme
 - ✓ **Municipal AFS Submission and Awards:** Newspaper Adverts, Promos on Motsweding FM, North West FM, Mafisa, Mafikeng FM. Programme, Branding material
 - ✓ **Departmental Wellness Day:** Pre event marketing and Branding
 - Regular update on departmental websites
 - Communication Strategy consulted at DMC on 18 September 2013, and EE Forum on 12 September 2013.
 - MISS Policy consulted at DMC on 18 September 2013, and EE Forum on 12 September 2013.
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Records Management consulted at DMC on 18 September 2013, and EE Forum on 12 September 2013.

- Draft File Plan submitted to Department of Sport, Arts and Culture for approval.
- Daily mail and messenger services provided

Human Resource Management

The Directorate operated under a lot of pressure (which greatly stretched the few skilled officers) emanating from:

- Number of positions advertised versus the available practitioners in the unit which even resulted in overtime.
- Staff shortages (especially in HRD)
- The unit had to operate under pressure to ensure that transfers of Information Technology staff is completed and implemented by 01 September 2013.
- Assisting another unit with the compilation of the HR Plan Implementation report.
- Implementation of the PMDS results for levels 1-12 and the Job Evaluations outcomes also created work pressures.

Strategic Management

The Directorate had delivered on the following:-

- Finalization of the 2012-2013 Annual Report on 31 July 2013, HR Plan implementation report on 25 September 2013. The reports were successfully submitted to the Legislature and DPSA respectively.
- Job profiling was done for DD planning, M & E and Assistant Director were finalized. Candidates for the position of DD planning, M & E were interviewed on the 26th Sept 2013.
- Training on equity was held on 25 – 27 September 2013.
- MPAT processes were followed.

1.3. SUBPROGRAMME: FINANCIAL MANAGEMENT (CFO)

Management and Financial Accounting

During the second quarter there was an improvement in completion of IYM as compared to the 1st quarter. The unit closed its BAS month-ends on time and submitted the Compliance Checklists and reconciliations to Provincial Accounting Services.

Supply Chain Management services

During the 2nd quarter the Directorate had no late payments as opposed to 4 in the 1st quarter. Capacity was improved as the DD: Asset management commenced duties from 1 September 2013.

PROGRAMME 2: SUSTAINABLE RESOURCE MANAGEMENT

2.1. SUB-PROGRAMME : ECONOMIC ANALYSIS

The macro-economic analysis unit produced 2 monthly reports from August 2013 covering demographics, development indicators and the socio-economy of the North West province and the country. Weekly economic news updates have also been distributed by the unit to other provincial Departments during the second quarter of 2013/14 covering economic news in South Africa, Africa, Europe, Asia and North America. The unit also produced a District economic indicator dashboard which gives a helicopter view of key economic indicators and trends of these indicators in the four district municipalities of the province.

2.2. SUB-PROGRAMME : FISCAL POLICY

Invitation letters and appointment of permanent members of the Revenue Forum was written to all Provincial departmental Head of Departments, for the implementation of the Revenue Enhancement Strategy. The response was positive and the HOD's of the departments have submitted letters of appointments for officials in their departments. Two meetings have already been held in July and August 2013.

Three applications have been submitted from two departments, one from Education and two from Agriculture and Rural Development to sought approval of the tariff structures review. Approval has not yet been granted due to the analyses which have to be performed firstly.

2.3. SUB-PROGRAMME : BUDGET MANAGEMENT

The sub-programme managed to execute the following during the second quarter;

- Consistent with the Provincial Budget Process, National Treasury, as part of its responsibility in terms of the PFMA visited the province in July to assess spending trends for the first quarter for 2013/14, analyse the 2012/13 budget outcome and evaluate planning process in preparation of the 2014 MTEF process.
- The first engagement with the departments through the budget forum was in July with the aim of ensuring continuous relations between all stakeholders in order to share the best financial practices beneficial to all as well as improving the quality of the provincial EPRE documentation. The second forum was also held in September.
- The I-common drive was enhanced by creation of the S-folder with the intention to improve communication flow within the units in budget management and public finance.
- As part of performance oversight treasury held a performance review session with the public entities in July to discuss organisational structural issues, revenue and expenditure.
- The departments submitted the 1st draft for 2014 MTEF, both database and the EPRE word document.

2.4. SUB-PROGRAMME : INFRASTRUCTURE COORDINATION

The sub-programme is managed by 1 Director and 5 Deputy Directors supported by 2 infrastructure analysts and 1 Conditional Grant analyst to coordinate Infrastructure planning and delivery as well as the implementation of Conditional Grants. The 2 vacant Infrastructure analysts' posts as well as the Assistant Director Conditional Grants were advertised and await the finalisation of the short listing and interview processes.

The lack of sufficient staff complicates the execution of all duties especially in the area of Conditional Grants.

2.5. SUB-PROGRAMME: MUNICIPAL FINANCE MANAGEMENT

The Municipal Finance Management operates in an environment of continuous MFMA reforms that municipalities should comply with. In most cases, the implementation of such reforms requires some changes to the existing financial systems that causes delays in the municipal reporting regime.

During the quarter under review the sub-programme managed to execute the following:

- The chief directorate ensured that all municipalities in the province submitted their 2012/13 Annual Financial Statement on time to Auditor General for audit.
 - Coupled to the above four (4) municipalities were assisted with the compiling GRAP compliant asset registers.
 - The purpose of the MFMA monitoring indicators is to measure the financial management performance of municipalities and their compliance with the MFMA with respect to all 12 strategic areas in the tool.
 - The 30 Monitoring Indicators tool is a questionnaire based model that assesses municipalities and municipal entities in various areas of financial management including Revenue Management, Expenditure Management, Planning & Budgeting, Liability Management, Accounting and Reporting, Internal audit and risk Management, Asset Management and Supply Chain Management. Other areas monitored are Transparency, Municipal Capacity, Financial Misconduct and Compliance with Annual Reporting requirements.
 - The 30 MFMA monitoring indicators tool measures municipal compliance level with the provisions and requirements of the MFMA. The tool has been developed to provide complementary information on municipal financial management, based on international best practice.
 - The chief directorate further assisted municipalities who were in arrears regarding payment of bulk services/utilities to enter into payment agreements which are being monitored on monthly basis.
 - The chief directorate's intervention in this regard has yielded material reduction in debt owed by government to municipalities by 25 per cent when comparing the 1st quarter of 2012/13 to 1st quarter 2013/14 municipal financial year.
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PROGRAMME 3: ASSETS AND LIABILITY MANAGEMENT

3.1 ASSETS MANAGEMENT

During the quarter under review the sub-programme managed to execute the following:

- Established provincial asset management forum.
- Assisted departments to establish disposal committees, loss committees in the province.
- Conducted one on one meetings with provincial departments.
- Outsourced asset management service as part of provincial financial support and provide internship programme to assist department with asset management challenges.

3.2 SUB-PROGRAMME: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (SUPPLY CHAIN MANAGEMENT)

The Sub-programme has begun to increase momentum in attending to issues of Supply Chain Management Transformation. A lot has been planned and ready for implementation in the area of Supply Chain Management training and orientation workshops, induction in contract management and processes, programming the supplier registration process and not limited to advance system upgrade project. The Sub-programme is on daily bases receiving requests for training from departments and also to assist on technical matters.

The sub-programme managed to execute the following during the second quarter:

- Closed two bids : Auctioneering and Hotel accommodation.
 - Issuing of four bulletins per month instead of two as previously arranged.
 - Trained 30 days staff on registration of suppliers at Head Office and regional offices.
 - Two groups of bid committee members have been trained.
 - Completed the price referencing survey.
 - Trained the first group of super users on the ISS system.
 - The Sub-programme have hired two deputy directors; one for compliance and one for policy and one assistant director in compliance.
 - 5741 provincial tender bulletins issued
 - 29 outreach workshops conducted
 - 1856 individual consultations conducted
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PROGRAMME 4: FINANCIAL GOVERNANCE

4.1 SUB-PROGRAMME: ACCOUNTING SERVICES (INCORPORATES LIABILITIES MANAGEMENT)

The sub-programme managed to execute the following during the second quarter:

- In compliance with Norms & Standards quarterly targets, two Chief Financial Officer Forum Workshops were conducted instead of one. The target was exceeded as it was imperative to hold a second CFO Forum to assist with the conversion of 2011/12 BAS version 3 Closing Balances as 2012/13 BAS version 4 Opening Balances.
 - The audit of the 2012/13 Provincial Revenue Fund AFS conducted and completed in 2013/14: Quarter 2
 - Commencement of Roll-out of the 2014 Clean Audit Technical Support Project, Phase 2 being the provision of financial technical support by consultants to Provincial Departments & Public Entities for the 2013/14 Financial Year.
 - Departmental 2010/11 & 2011/12 Unauthorised Expenditure Condonement Submissions were received by Sub-programme: Accounting Services. The submissions were collated into one request submitted to EXCO for review.
 - A request, with a collection deadline, was sent to Departments for Irregular Expenditure Condonement Submissions.
 - Tribal Authority Cashbooks captured for the three months July to September 2013 in Quarter 2: 2013/14 Financial Year
 - Statements of Receipts and Payments for the three months July to September 2013 in Quarter 1: 2013/14 Financial Year generated, printed and filed after posting of the cashbooks captured.
 - Conducted Cash Management of the Tribal & Trust Fund Investments upon maturity every 90-Day Cycle by requesting quotations from major banks and awarding the tender of re-investment to the bank with the highest Re-investment Interest Rate Quotation
 - Interest for the three months April to June 2013 in Quarter 1: 2013/14 Financial Year captured, posted and allocated to all the Tribal & Trust Accounts pro-rata the capital balances. The interest is allocated upon maturity of the investment after every 90-Day Cycle
 - Attended Provincial Public Accounts Committee (PPAC) hearings relating to media coverage of complaints from community members belonging to the Bapo Ba Mogale Tribal Authority
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4.2 SUB-PROGRAMME : FINANCIAL SYSTEMS AND TRAINING

The Directorate Financial Systems has very serious capacity constraints and relies on consultants. The Directorate was hard hit by the termination of the service provider who was responsible for the Provincial BAS System. The critical vacant positions have been identified and the recruitment processes are currently in process to filling these positions. BAS Technical challenges affected the Systems training negatively. The directorate however managed to perform satisfactorily and is still on target despite the capacity constraints.

The Directorate is doing project management of the Clean Audit 2014 project over and above its annual performance plan which is extremely demanding in terms of man-hours and other resources.

4.3 SUB-PROGRAMME : PROVINCIAL RISK MANAGEMENT

EXCO has recently adopted the Provincial Risk Management Strategic Support Plan which aims to improve the effective implementation of risk management in provincial departments. The Directorate has 3 vacant positions of Assistant Directors and has recently advertised 2 positions of Assistant Directors and are anticipating on filling these two positions by January 2014 which will assist with the implementation of the Strategic Support Plan. The Directorate has managed to achieve most of it's' objectives despite capacity constraints.

4.4 SUB-PROGRAMME : PROVINCIAL INTERNAL AUDIT

During the quarter under review the sub-programme managed to execute the following:

- A framework for Internal Control regarding Conditional Grants, Transfer Payments and Infrastructure was developed and assigned to departments. If this framework is used to benchmark against current system this would lead to improved control system in the Province.
 - The provincial Audit committee was appointed and held review sessions with departments and AGSA on Audit report and a separate session later in the quarter to review the adequacy of AGSA Action plans. Internal Audit also provided departments with a written assessment of the adequacy of the action plans.
 - An audit of compliance framework audit was performed per department. It however became apparent that more guidance would be required by departments to implement effective systems to address compliance management and risk mitigation. Internal Audit is in the process of issuing various guidelines to assist departments to address compliance.
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3. SPECIFIC KEY CHALLENGES AND RESPONSES (*per subprogrammes*)

PROGRAMME 1: ADMINISTRATION

1.1 SUB-PROGRAMME: MANAGEMENT SERVICES (HOD)

Risk Management

Challenge 1:

Non-response of managers regarding the Risk Register action plans

Response to challenge 1:

Sending reminders to Risk Owners regarding action plans in the risk register

Monitoring and Evaluation

Challenge 1:

Time frame for assessment of reports was underestimated. The Unit performance is depended on the submission of the quarterly performance report of all the provincial departments and public entities which are due for submission on the 24th October.

Response to challenge 1:

Targets will be adjusted to conform to the quarterly time frame in the next financial year APP.

Challenge 2:

3Es report is informed by the assessment of the quarterly performance report , which are still due for submission and analysis

Response to challenge 2:

Targets will be adjusted to conform to the quarterly time frame in the next financial year APP.

1.2. SUBPROGRAMME : CORPORATE SERVICES

INFORMATION MANAGEMENT

Challenge 1: Filling of post of Assistant Director Records Management still vacant as it had to be readvertised for the second time as the recommended candidate was counter offered.

Response to challenge 1: The process is at recruitment stage.

HUMAN RESOURCE MANAGEMENT

Challenge 1:

Staff Shortages

Response to challenge 1:

Filling of critical funded posts

Challenge 2:

Capacity (Skills)

Response to challenge 2:

On the job training as well as attendance of identified training interventions – depended on the commitment and willingness to learn by affected officers as well as availability of time to do on the job training.

Challenge 3:

Reporting lines for Cleaning staff (Currently required to be both referee and player)

Response to challenge 3:

Alignment of the Cleaning Services in line with DPSA generic structure for Corporate Services – this does not require consultation with MPSA. The relevant Directorate has been requested to facilitate the process to correct the anomaly to improve management and better utilization of the resources.

STRATEGIC MANAGEMENT

Challenge 1:

Understaffing within the Directorate

Response to challenge 1:

Fast-tracking filling of vacant posts

Challenge 2:

Late submission and quality of inputs from some units.

Response to challenge 2:

Continuous follow-ups to units

LEGAL SERVICES

Challenge 1: Understaffing

Currently Legal Services operates with only the Director, Deputy Director and secretary

Response to challenge 1: filling of positions

Legal Services is in a process of conducting shortlisting

Management and Financial Accounting

Challenge 1:

Lack of capacity to complete the Interim Financial Statements on time.

Response to challenge 1:

New A.D was appointed on the 01 August 2013 and the adverts for 2 Senior State Accountants were placed during the quarter. Shortlisting and interviews to be conducted in the 3rd quarter.

Supply Chain Management services

Challenge 1: During the Quarter we experienced delay in processing requests from programme managers.

Response to challenge 1: A special Workshop was held mainly to discuss processes in acquisition.

Challenge 2: The directorate is having difficulties in commanding officials that according to structure occupied SCM Directorate positions.

Response to challenge 2: A letter was written to Corporate Services to seek advice.

Challenge 3: Officials seem to have different interpretations of processes and resist accepting advices.

Response to challenge 3: Training and Workshops will be intensified as planned.

PROGRAMME 2: SUSTAINABLE RESOURCE MANAGEMENT

2.1. ECONOMIC ANALYSIS

None

2.2. FISCAL POLICY

Challenge 1:

Three vacant posts exist in the Directorate, one Deputy Director and two Assistant Directors..The third vacant post has been created by one staff member who has opted for a transfer to the Provincial Assets Directorate

Response to challenge 1:

The work the official was performing has been divided amongst the four Assistant Directors.

2.3 BUDGET MANAGEMENT

Challenge 1: The submitted drafts of the APP's by most provincial departments does not demonstrate a true reflection of a vigorous departmental collective planning as quite a number of departments embark on planning only after the submission of the first draft of the MTEF due by the end of August. Therefore to ensure a credible firm linkage between the plan and the budget at the early planning stage is not always possible.

Reprioritization of plans and the budget baselines is not taken serious and whether the new policy imperatives are embedded into the MTEF submission commensurate with the alignment of the revised departmental priorities as well as national priorities.

Response to challenge 1: Treasury will provide support to provincial departments through Budget Forums to encourage proper planning before budgeting.

2.4. INFRASTRUCTURE COORDINATION

Challenge 1:

The reluctance of Departments to submit required information on time, e.g. U-Amps and IPMP's contributes to the non-achievement of targets.

Response to challenge 1:

The sub-programme managed to extensively engage with departments to ensure submission of the required information. 2014/2015 Plans were submitted by Health; Education; Public Works, Roads and Transport; Social Development; Agriculture and Rural Development; Economic Development.

Challenge 2:

The delayed adjudication of tenders by provincial departments due to the lack of skilled infrastructure specialists on departmental supply chain committees that cannot assess and evaluate tenders.

Response to challenge 2:

Provincial Supply Chain to monitor and train departmental supply chain committees to include the relevant, skilled members of the committees.

2.5. MUNICIPAL FINANCE MANAGEMENT

Challenge 1:

Lack of leadership at municipalities which manifests itself by non-attendance of critical meetings conducted by Provincial Treasury

Response to challenge 1:

The MFMA Joint Meeting of 13/14 September 2013 resolved that the report of failure to attend meetings should be elevated to the office of the Mayor.

Challenge 2: Vacancy rate within Budget & Treasury Offices at municipalities

Response to challenge 2: The Provincial treasury to devise a strategy to enable municipalities to absorb the skilled workforce of interns.

Challenge 3: High vacancy rate within the chief directorate and lack of relevant skills set and experience.

Response to challenge 3: Human Resource to develop a strategy of reducing the turnaround time between advertisement and appointment and to also provide staff retention strategy.

Challenge 4: Budgetary constraints

Response to challenge 4:

Challenge 5: The organogram/structure does not create an enabling environment to effectively provide support as well as monitoring to municipalities.

Response to challenge 5: The MFMA Joint Meeting of 13/14 September 2013 resolved that DPSA to assist Provincial Treasuries with alignment of organograms to a Generic Functional Structure.

PROGRAMME 3: ASSET AND LIABILITIES MANAGEMENT

3.1. ASSETS MANAGEMENT

Challenge 1 :

Shortage of resources: The Unit is understaffed and there are no vehicles to service departments.

Response to challenge 1:

Vacant posts advertised, awaiting recruitment process to be finalised.

3.2 SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (SUPPLY CHAIN MANAGEMENT)

Challenge 1: Inadequate budget may retard our progress

Response to challenge 1: Submitted to be considered at the adjustment budget.

Challenge 2: Inadequate competency of staff with regard to supply chain management transformation pose a threat to the daily functioning of the unit.

Response to challenge 2: Intensified workshops and training internally. The unit introduced information sharing sessions. We are also to follow the root of professionalization of SCM.

Challenge 3: Departments not attending training and workshops.

Response to challenge 3: One of the responses is to introduce punitive measures, eg departments pay for not attending if arrangements were properly made.

PROGRAMME 4: FINANCIAL GOVERNANCE

4.1. ACCOUNTING SERVICES

Challenge 1:

Response to challenge 1:

Implementation of Audit Action plan in the Departments and commitment towards it by the Departments.

Response to challenge 1:

Regular meeting with CFO's of the Departments and monitoring of the implementation. It is also going to be part of Financial Management support programme.

4.2. FINANCIAL SYSTEMS AND TRAINING

Challenge 1:

Reliance on consultants to provide systems support

Response to challenge 1:

Recruiting appropriate skills

4.3. PROVINCIAL RISK MANAGEMENT

Challenge 1:

Departments not taking guidance from the Provincial Risk Management Office

Response to challenge 1:

A letter was written to departments giving progress and challenges experienced in terms of risk management with recommendations for implementation.

4.4. PROVINCIAL INTERNAL AUDIT

Challenge 1:

Department of PWRT did not timely respond to Internal Audit Reports issued. At quarter end 5 reports were in draft to which responses were not received. The average turnaround times for management comments for this Department is 32 days as opposed to the required 10 days.

Response to challenge 1:

Matter has been taken up with the HoD of the Department.

Challenge 2:

2014 annual internal audit plans as per Treasury Regulation 3.2.7(b) (and taking into account clean audit 2014) as signed with Department has necessitated more audits to be performed for the year than planned.

Response to challenge 2:

The audit approach has been streamlined and audits are performed as per revised approach. However the workload on audit staff is considerable.

1. ACTUAL PERFORMANCE AGAINST 2013-2014 FIRST QUARTERLY TARGETS

3.1. 2013/14– PROGRAMME 1: ADMINISTRATION QUARTERLY TARGETS

QUARTERLY TARGETS SUB-PROGRAMME 1.1: OFFICE OF THE MEC

No	Performance indicator	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
1	Provincial budget tabled not later than two weeks after the tabling of the National Budget	March	N/A	N/A	N/A	N/A	N/A
2	Annual report tabled in September after receiving the Audit Report.	September	N/A	September	September	N/A	N/A

QUARTERLY TARGETS SUB-PROGRAMME 1.2 - MANAGEMENT SERVICES (HOD)

Performance indicator	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
1. <ul style="list-style-type: none"> Annual assessments of SMS. 	Annually after finalisation of annual report	N/A	N/A	N/A	N/A	N/A

QUARTERLY TARGETS 1.2.1 - RISK MANAGEMENT

Performance indicator		Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievement s
1	Risk management policy reviewed and implemented	Risk management policy reviewed and implemented	Target not achieved	Progress report on implementation of Risk management policy	1 Progress report Risk Management Policy Reviewed and Signed by the Acting HOD	The Risk Management Policy Review was planned for the 1 st quarter and achieved in the 2 nd quarter	
2	Fraud prevention policy reviewed and implemented	Fraud prevention policy reviewed and implemented	Target not achieved	Progress report on implementation of Fraud prevention policy	1 Progress report Fraud Prevention Policy Reviewed and signed by the Acting HOD	The Fraud Prevention Policy Review was planned for the 1 st quarter and achieved in the 2 nd quarter	

QUARTERLY TARGETS 1.2.2. MONITORING AND EVALUATION

No	Performance indicator	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
1.1	Number of workshops on Treasury Frameworks conducted	2	N/A	1	1	N/A	N/A
1.2	Number of analysis reports on department's performance	13	13	13	0	Time frame for assessment of reports was underestimated. The Unit performance is depended on the submission of the quarterly performance report of all the provincial departments and public entities which are due for submission on the 24 th October.	Targets will be adjusted to conform to the quarterly time frame in the next financial year APP.
1.3	Number of analysis reports on Public Entities performance	7	7	7	0	The Unit performance is depended on the submission of the quarterly performance report of all the provincial departments and public entities which are due for submission on the 24 th October.	Targets will be adjusted to conform to the quarterly time frame in the next financial year APP.
1.4	Number of Departments Annual performance Plans assessed in line with the Treasury framework	13	N/A	13	13	N/A	N/A
1.5	Number of Public Entities Annual Performance Plans	7	N/A	7	7	N/A	N/A

	assessed in line with the Treasury Framework						
1.6	Number of Provincial Departments Annual Reports analyzed	13	N/A	N/A	N/A	N/A	N/A
1.7	Number of Public Entities Annual Reports Analyzed	7	N/A	N/A	N/A	N/A	N/A
1.8	Number of reports on Efficiency, Effectiveness and Economy.	4	1	1	0	3Es report is informed by the assessment of the quarterly performance report , which are still due for submission and analysis	

SUB-PROGRAMME 1.3: CORPORATE SERVICES

QUARTERLY TARGETS – INFORMATION MANAGEMENT

Performance indicator		Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
1	Number of reviews conducted on Communication Strategy	communication strategy reviewed	N/A	Communication strategy reviewed	0	Communication Strategy reviewed on time and currently awaiting approval	Awaiting approval
2	Number of reviews conducted on Departmental Security strategy Developed.	Security strategy developed	N/A	Security Strategy developed	0	Security Strategy reviewed on time and currently awaiting approval	Awaiting approval
3	Records management policy developed	Records management policy developed	N/A	N/A	Records Management Policy developed, consulted at DMC and EE Forum and submitted on time	Achieved in the 2 nd quarter although it was planned for 3 rd quarter.	

QUARTERLY TARGETS - HUMAN RESOURCES

Performance indicator		Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperforma nce or overachieveme nt	Measures to address under or overachievements
1	Number of reports on SMS performance agreements submitted to DPSA	1 report	1 Report on signing of Performance Agreements by SMS submitted to DPSA	N/A	N/A	N/A	N/A
2	Number of vacancies filled	20	Total appointments: 72 Perm App :21 Prom. App: 9 Cont. App (30 days payment unit):28 Transfers in :14	5	Total appointments: 20 Perm App :14 Prom. App: 5 Cont. App (30 days payment unit: 0 Transfers in :1	This resulted from concerted effort to fill posts (overtime and dedicated days for recruitment)	
3	Number of Workplace Skills Plan (WSP) developed	WSP developed and submitted to relevant SETA's by June	WSP developed and submitted to relevant SETA's	N/A	N/A	N/A	N/A
4	Number of Employee Health and Wellness events held	1. Wellness Events 2. OHS Awareness event 3. Wellness day	1 Health Promotion event held (incorporated OHS matters)	Wellness day	Wellness day event held on 06 Sept 2013	N/A	N/A

Performance indicator	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperforma nce or overachieveme nt	Measures to address under or overachievements
		4. Departmental build up to World AIDS Day 5. STI/ Condom week awarenes s				

QUARTERLY TARGETS – STRATEGIC MANAGEMENT

Programme performance indicators / measure	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformanc e or overachievement	Measures to address under or overachievements
1 Departmental Annual Performance Plan developed, which complies with APP framework and submitted to the Legislature in March	Final Departmental APP developed and submitted to the Legislature in March	N/A	N/A	N/A	N/A	N/A
2 Number of quarterly performance reports produced	4 quarterly performance reports produced	4 th Quarterly performance report compiled and submitted to Public Finance	1 quarterly performance reports produced	1	N/A	
3 Business processes reviewed and implemented	1. Review Human Resource Plan	Human Resource Plan Reviewed and submitted to	N/A	N/A	N/A	

Programme performance indicators / measure	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
		DPSA				
	2.Develop Service Delivery Model	N/A	Develop Service Delivery Model	1	N/A	
	3.Develop Procedure Manual for Designing the organisational Structure	N/A	N./A	N/A	N/A	
	Report on Human Resource Plan implementation progress	N/A	N/A	1	HR implementation progress report is a DPSA reporting requirement which is done bi-annually	
4	Number of training programs on transformation to enhance equity target conducted in the Department	Facilitated Gender Mainstreaming Training on the 28 -31 May 2013 for 18 officials	1 training session	1	N/A	

Quarterly targets – Legal Services

Performance indicator		Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
1	Number of quarterly reports produced on rendering of legal opinions and advice	4 reports	4	1	1		
2	Number of reports on Editing of contracts and Service Level Agreements (SLA) produced	4 reports	3	1	1		
3	Promotion of Access to Information Act (PAIA) Manual developed in order to promote transparency and accessibility of information.	PAIA Manual developed	N/A	N/A	N/A		

SUB-PROGRAMME 1.4: FINANCIAL MANAGEMENT (CFO)

QUARTERLY TARGETS - MANAGEMENT ACCOUNTING

Performance indicator		Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
1	Number of legislative financial reports produced (IYM x12, Interim AFS x 3 & final AFS)	16	1 IYM submitted on 14 th June 2013 2 IYM submitted on 17 th April 2013 and 16 th May 2013 respectively Final AFS submitted by 31 st May 2013	3 x IYM (by the 15 th of each month) 1 x Interim AFS by 31 July	(A) IYM report for June 2013 submitted on 15 th July 2013 (B) IYM report for July 2013 submitted on 15 th August 2013 (C) IYM report for August 2013 submitted on 13 th September 30 June interim AFS Submitted the 12 of August 2013	N/A N/A N/A IFS was submitted late for the reviews, due to lack of capacity and due to Y/E AG audit taking preference	N/A N/A N/A New A.D was appointed on the 01 August 2013, and also the IFS action plan has been developed to address this matter
2	Number of Interim and Final Employees Tax (PAYE) reconciliation submitted	2	Final PAYE recon submitted on 28 th May 2013	N/A	N/A	N/A	N/A
3	Number of reports on the efficiency of the BAS	4	1	1	1	N/A	N/A

Performance indicator	Annual target 2013/14	Validated 1st quarter actual outputs	2nd quarter planned targets	2nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
system						



QUARTERLY TARGETS - SUPPLY CHAIN MANAGEMENT SERVICES

Performance indicator		Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperforma nce or overachieveme nt	Measures to address under or overachievements
1	Number of reconciliation reports to ensure an updated Asset Register	12 Reconciliation reports	3 Reconciliation Reports produced	3 Reconciliation reports	3 Reconciliation Reports Submitted	N/A	N/A
2	Departmental Procurement Plan approved and implemented	Approved and implemented Departmental Procurement Plan	Procurement Plan approved	1 progress report	1xProgress Report Submitted	N/A	N/A
3	Payment of service providers within 30 days after receipt of an invoice	All service providers paid within 30 days	4 late payments	All service providers paid within 30 days	All service providers paid within 30 days	N/A	N/A

1.2. PROGRAMME 2: SUSTAINABLE RESOURCE MANAGEMENT

QUARTERLY TARGETS – 2.2. MACRO ECONOMIC ANALYSIS-

No	Performance indicator	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperforma nce or overachieveme nt	Measures to address under or overachievements
1	Number of reports compiled on socio-economic status of the province	1	1	N/A	N/A	N/A	
2	Number of reports compiled on the economic impact of the provincial budget	2	1	1	2	Additional Socio economic report produced, was not included in current APP.	The additional report will be included in next financial year APP.
3	Socio economic database created	1	1	N/A	N/A	N/A	

QUARTERLY TARGETS SUB-PROGRAMME 2.3: FISCAL POLICY

Performance indicator		Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
1	Number of annual departmental tariffs revised / adjusted	8	N/A	N/A	N/A	N/A	
2	Number of monthly IYM and Fiscal Policy reports prepared	24	6	6	6	N/A	

QUARTERLY TARGETS – 2.4. BUDGET MANAGEMENT

No	Performance indicator	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
1	Number of Adjustment Budget finalized	1	N/A	N/A	N/A	N/A	
2	Number of Annual budget finalized	1	N/A	N/A	N/A	N/A	
3	Number of analysis reports on the alignment of the plan to the budget for all the departments and public entities compiled.	21 non-cumulative	N/A	21	0	Assessments will be finalised in October	

No	Performance indicator	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
4	Number of Quarterly assessment reports prepared in terms of actual revenue and expenditure of Public Entities	4	1	1	1 st Quarter assessments were done for 3 Public Entities which submitted revenue and expenditure reports	4 Public Entities did not comply with the submission dates	Entities have been reminded to submit to ensure compliance. Second quarter assessment reports are due end of October.
5	Number of gazettes on transfers of funds to Municipalities developed	1	1	N/A	N/A	N/A	
6	Number of budget assessment reports per department including Legislature through MTEC hearings session compiled	13	N/A	N/A	N/A	N/A	

QUARTERLY TARGETS SUB-PROGRAMME 2.5: PUBLIC FINANCE

No	Performance indicator	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
1	Number of Quarterly performance (non-financial and financial information) reports of departments compiled	8	2	2	2	N/A	
2	Number of audited provincial expenditure reports compiled	1	N/A	1	1	N/A	
3	Number of expenditure reports of departments through monthly In-Year-Monitoring compiled	12	3	3	3	N/A	
4	Number of Quarterly infrastructure spending reports through Infrastructure Reporting model compiled	4	1	1	1	N/A	

QUARTERLY TARGETS SUB-PROGRAMME 2.6: INFRASTRUCTURE COORDINATION

No	Performance indicator	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
1	Number of training sessions to improve the understanding of IDMS Toolkit best practises by provincial departments within the NW.	4	1	1	2	Over achievement. Formal IDMS training was given to 2 provincial departments. (DLGTA & SAC)	
2	Number of assessment reports on Departmental MTEF Final Infrastructure plans.	6	6 For DoE; DoH; DPWR&T; ARD; SAC; SDWCPD;	N/A	N/A	N/A	
3	Number of assessment reports on conditional grants business cases/plans	1	N/A	1	1	N/A	
4	Number of site visits reports relating to the evaluation, planning and delivery of infrastructure within the North west Province produced	12	3 For DoE; DoH; SDWCPD	3	3	Site visits were done for DoH (Tlhabane CHC) DoE(Patrick F. Zihibi); DoH (Bophelong hospital);	
5	Trading entity established	Trading entity established	N/A	N/A	N/A	N/A	

QUARTERLY TARGETS 2.7 SUB-PROGRAMME : MUNICIPAL FINANCIAL MANAGEMENT

Performance indicator		Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
1	Number of consolidated evaluation reports compiled on final budgets for 23 municipalities	1	N/A	N/A	N/A		
2	Number of consolidated Monthly Budget Statements compiled (Sec.71) (1) for 23 municipalities	12	3	3	3	N/A	
3	Number of consolidated quarterly financial reports gazetted Sec.71(7) for 23 municipalities	4	1	1	1	N/A	
4	Number of consolidated quarterly reports submitted for tabling to the legislature. Sec.71(7) for 23 municipalities	4	1	1	1	N/A	
5	Number of consolidated Mid-Term Reports compiled (section 72& adjustment budget) for 23 municipalities	1	N/A	N/A	N/A	N/A	
6	Number of municipalities assisted in compilation of Annual Financial Statements	8	0	2	8	Assistance to municipalities had to be completed before the deadline (30	Target dates to be adjusted for the next financial year.

Performance indicator		Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
						August 2013) for submission of AFSs	
7	Number of municipalities supported on GRAP compliant asset registers	3	N/A	3	4	An additional municipality required assistance	
8	Number of Training sessions conducted on MFMA reforms	4	0	1	2	To make up for the output of 1 st quarter.	
9	Number of SCM audit sessions conducted .	8	2	2	2	N/A	
10	Number of sessions facilitated on reduction of debts	6	4	2	3	Due to request for intervention by service providers	
11	Quarterly compliance reports compiled for 23 municipalities in respect of implementation of risk management and internal audit	4	1	1	1	N/A	

1.3. PROGRAMME 3 : ASSETS AND LIABILITIES

QUARTERLY TARGETS 3.2. ASSETS MANAGEMENT

No	Performance indicator	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
1	Consolidated report prepared on cash flow projections	Analyse and consolidated departmental cash projections (1 x)	N/A	N/A	N/A	N/A	
2	Number of reports on IYM prepared	Review consolidated departmental Rev-IYM (NT)	3	3	3	N/A	
3	Number of asset management reports on disposal, losses, redundant and transfers from departments	48	7	12	14	The following departments have not submitted three (3) reports: Health x 2 and Finance x1	Telephone Reminder done and The Provincial Asset Management Acting Director to visit the Department of Health
4	Number of asset monitoring sessions conducted	16 departments and 4 auctions)	3	4 asset monitoring sessions conducted (3 departments and 1 auction)	3	2 auctions are outstanding for the two quarters. The reason is that the auction contract has been cancelled and the supplier was restricted	Transversal Contracts in the process of appointing a contractor: The bid closed on 26 th September 2013 and it is ready for evaluation. An award may be made before end of November

QUARTERLY TARGETS 3.3. PROVINCIAL SUPPLY CHAIN MANAGEMENT

No	Performance indicator	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
1	Number of officials trained on SCM in all departments	700 officials trained	57 officials trained	175 officials trained	263 officials trained	Non attendance by officials even after confirming attendance	Senior management to be communicated with to ensure attendance. Expense claims for non attendance with be covered by the responsible department.
2	Provincial SCM Policy reviewed and implemented	Provincial SCM Policy reviewed and implemented	A follow-up was made for approval.	1 Workshop on the Provincial SCM Policy document	A follow-up was made for approval. The policy is at draft stage	The policy was returned for review and updating	
3	Electronic Tendering and Quotation/Supplier Database System upgraded	Electronic Tendering and Quotation/Supplier Database System upgraded	The system upgrade project is in progress. Data cleansing performed.	System Testing, Super User Training, Interface Testing, User Acceptance Testing System Sign-Off and Go-Live, Hand-holding / Mentorship / Training Period	The system upgrade project is in progress. Data cleansing performed. New server delivered The production environment has been configured Demonstrated Quotation Module Tabled replication		

No	Performance indicator	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
					process.		
4	Number of suppliers registered	2250 suppliers registered on a Provincial database	739 suppliers registered on the provincial database	563 suppliers registered on a Provincial database	641 suppliers registered on a Provincial database	This is a voluntary registration; the inflow is controlled by the public	
5	Number of transversal contracts awarded and monitored	9 transversal contracts awarded and monitored	8 transversal contracts awarded and monitored	9 transversal contracts awarded and monitored	8 transversal contracts awarded and monitored	One bid has been cancelled – Travel and Accommodation NWP 070/13	The contract has been re-advertised
6	Number of workshops conducted on SCM compliance (departments, entities and suppliers)	8 workshops conducted	3 workshops conducted	2 workshops conducted	3 workshops conducted	Due to a high demand in Supply Chain Management Training by Provincial Departments.	To review Supply Chain Management transformation prescripts
7	Number of procurement plans of departments assessed.	12 procurement plans submitted by departments	12 procurement plans submitted by departments	N/A	N/A	All departmental procurement plans has been assessed for practicality. 6 one on one sessions has been conducted. Procurement Plan monitoring tool has been developed.	
8	Number of reports related to invoices paid after 30 days - submitted by departments and submitted to National Treasury.	12 consolidated reports to National Treasury on 30 day payments	3 consolidated reports to National Treasury on 30 day payments	3 consolidated reports to National Treasury on 30 day payments	3 consolidated reports to National Treasury on 30 day payments	N/A	

No	Performance indicator	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievement s
9	Number of consolidated quarterly 30 day payment deviation reports	4 consolidated 30 day deviation quarterly reports	1 consolidated 30 day deviation quarterly report	1 consolidated 30 day deviation quarterly report	1 consolidated 30 day deviation quarterly report	N/A	



1.4. Programme 4 : Financial Governance

QUARTERLY TARGETS SUB-PROGRAMME 4.2: ACCOUNTING SERVICES

No	Performance indicator	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
1	Number of capacity building interventions for Departmental CFO's by conducting workshops on Accounting updates	2	N/A	1	0	Schedule too tight to include Accounting Update Workshop	Accounting Update Workshop planned for mid-November 2013.
2	Number of capacity building interventions for Departmental CFO's by conducting Chief Financial Officers' Forums where such issues as cashflow, budget etc are discussed.	2	N/A	1	2	2 CFO Forum Workshops were held in Q2: No.1 on 9 July 2013 & No.2 on 13 August 2013. It was necessary to hold an additional CFO Forum to address BAS re-implementation from version 3 to version 4.	
3	Number of workshops on preparation Guide and AFS Template – Departments and active Public Entities Conducted	2	2	N/A	N/A	N/A	
4	Number of reports on Departmental AFS reviewed	1	1	N/A	N/A	N/A	

No	Performance indicator	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
5	Number of monitoring reports on a plan of action on AFS audit outcomes compiled	1	N/A	N/A	1	Q1 Target postponed & Achieved in Q2	
6	Unauthorised expenditure bill prepared and submitted to Legislature for condonement	1	N/A	N/A	N/A	N/A	N/A
7	Number of monitoring reports on irregular, fruitless and wasteful expenditure compiled	1	N/A	N/A	N/A	N/A	N/A

QUARTERLY TARGETS SUB-PROGRAMME: 4.3 FINANCIAL SYSTEMS AND TRAINING

No	Performance indicator	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
1	Number of departments assessed on the Financial Management Capability Maturity Model.	13	N/A	N/A	N/A	N/A	
2	Number of non-core financial managers in provincial departments trained in	1000	500	N/A	41	Low enrolment by departments. Expanded the levels to include Level 8 to be trained.	Recruitment drive in districts is underway

No	Performance indicator	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
	Financial Management					Note that 541 enrolled are going through various modules throughout the year.	
3	Number of Chief Financial Officers units in Public Entities trained in Financial Management	13	N/A	N/A	N/A	N/A	
4	Number of Chief Financial Officers units in Provincial Departments trained in Financial Management	13	N/A	N/A	N/A	Preparations are underway. National Treasury developed programme and training will be implemented in the 03 rd Quarter.	
5	Number of Provincial Departmental staff trained in financial systems	500	161	250	155	BAS/WALKER training started late due technical problems.	
6	Number of Provincial Departments trained in SCoA and Economic Reporting Format (ERF) for Managers & Other Officials	13	N/A	13	12	Only twelve departments use the BAS Financial System, Provincial Legislature uses Oracle, and thus don't require SCoA Training	
7	Number of provincial departments provided	13(non-	13	13	13	N/A	

No	Performance indicator	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
	with financial Systems support and systems interfaces on Walker, BAS, etc.	cumulative)					
8	Number of Provincial PERSAL User Forums facilitated	4	1	1	1	N/A	
9	Number of PERSAL Exception Reports produced based on PERSAL Salary Runs to monitor financial risks on salary transactions	140	30	30	30	N/A	
10	Number of Departmental Annual Financial Liability Reports produced	12	3	3	3	N/A	



QUARTERLY TARGETS SUB-PROGRAMME 4.4: PROVINCIAL RISK MANAGEMENT

Performance indicator		Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievement
1	Number of Departments assisted with establishment of Risk Management committees.	13 (non cumulative)	11	13	0	<p>11 Departments established the Risk Management Committees in the 1st quarter the remaining departments are:</p> <p>Department of Agriculture & Rural Development was struggling to establish the Risk Management Committee.</p> <p>North West Provincial Legislature does not have a Chief Risk Officer</p>	<p>There was interaction between MEC and departments requesting them to address this issue.</p> <p>There was interaction between MEC and departments requesting them to</p>

Performance indicator	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievement
						address this issue.
2	Number of Departments that have been supported on the implementation of Fraud Prevention Plan	13	12	13	0 12 Departments developed the Fraud Prevention Plans in the 1 st quarter the remaining department is: North West Provincial Legislature does not have a Chief Risk Officer	There was interaction between MEC and departments requesting them to address this issue.
3	Number of Provincial Risk Management Forums held.	4	1	1	1	N/A

QUARTERLY TARGETS SUB-PROGRAMME 4.5: PROVINCIAL INTERNAL AUDIT

No	Performance indicator	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
1	Number of audits assignments completed as per annual audit plan	140	39	25	108	Annual internal audit plans now signed with departments and updated to address 2014 Clean Audit (taking into account departmental specifics) has required that more audit work has to be performed.	
2	Number of departmental risk management and fraud prevention strategies and processes reviewed for adequacy and effectiveness	11	3	4	6	Audits performed earlier than planned in order to advise and make recommendations to departments as early as possible in the financial year.	
3	Number of departmental supply chain management processes reviewed for adequacy and effectiveness	11	N/A	3	9	Audits performed earlier than planned in order to advise and make recommendations to departments as early as possible in the financial year.	
4	Number of departmental transfer payment and conditional grant operational procedures reviewed for adequacy and effectiveness	10	N/A	N/A	N/A	N/A	
5	Number of departmental performance information	11	N/A	3	6	Audits performed earlier than planned in	

No	Performance indicator	Annual target 2013/14	Validated 1 st quarter actual outputs	2 nd quarter planned targets	2 nd quarter actual outputs	Reasons for underperformance or overachievement	Measures to address under or overachievements
	systems reviewed for adequacy, and effectiveness					order to advise and make recommendations to departments as early as possible in the financial year.	
6	Number of departmental financial statement systems reviewed for adequacy and effectiveness	N/A	N/A	4	4	N/A	
7	Number of quarterly reports issued by Internal Audit to HOD's on significant findings and the status of implementation of action plans	44	11	11	11	N/A	
8	Number of Continued Professional Education (CPE) hours received per professionally qualified staff member, as required by the Institute of Internal Auditors CPE Policy	40	N/A	15	18	Training is very difficult to estimate to an exact number of hours per quarter. Deviation not material.	
