

# MPUMALANGA PROVINCIAL GOVERNMENT

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### TREASURY CIRCULAR NO 18 OF 2012

#### TO:

THE ACCOUNTING OFFICER: VOTE 1: OFFICE OF THE PREMIER (MR JM RABODILA)  
THE ACTING ACCOUNTING OFFICER: VOTE 2: PROVINCIAL LEGISLATURE (MR LB TSHABALALA)  
THE ACTING ACCOUNTING OFFICER: VOTE 3: FINANCE (MR JB MBATHA)  
THE ACCOUNTING OFFICER: VOTE 4: COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS (MR D MAHLOBO)  
THE ACCOUNTING OFFICER: VOTE 5: AGRICULTURE, RURAL DEVELOPMENT AND LAND ADMINISTRATION (MS NL SITHOLE)  
THE ACTING ACCOUNTING OFFICER: VOTE 6: ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM (MR S MALULEKA)  
THE ACCOUNTING OFFICER: VOTE 7: EDUCATION (MS MOC MHLABANE)  
THE ACCOUNTING OFFICER: VOTE 8: PUBLIC WORKS, ROADS & TRANSPORT (MR KM MOHLASEDI)  
THE ACCOUNTING OFFICER: VOTE 9: SAFETY, SECURITY & LIAISON (MR T SIBUYI)  
THE ACCOUNTING OFFICER: VOTE 10: HEALTH (MR RM MNISI)  
THE ACCOUNTING OFFICER: VOTE 11: CULTURE SPORTS AND RECREATION (MS SP MJWARA)  
THE ACCOUNTING OFFICER: VOTE 12: SOCIAL DEVELOPMENT (MS NL MLANGENI)  
THE ACCOUNTING OFFICER: VOTE 13: HUMAN SETTLEMENT (MR D DUBE)

THE CHIEF FINANCIAL OFFICER: VOTE 1: OFFICE OF THE PREMIER (MR T NKOJOANA)  
THE CHIEF FINANCIAL OFFICER: VOTE 2: PROVINCIAL LEGISLATURE (MR S SANYANE)  
THE CHIEF FINANCIAL OFFICER: VOTE 3: FINANCE (MS P SEMENYA)  
THE CHIEF FINANCIAL OFFICER: VOTE 4: COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS (MR MD SHIPALANA)  
THE CHIEF FINANCIAL OFFICER: VOTE 5: AGRICULTURE, RURAL DEVELOPMENT AND LAND ADMINISTRATION (MR C DLAMINI)  
THE CHIEF FINANCIAL OFFICER: VOTE 6: ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM (MS JP HLATSWAYO)  
THE CHIEF FINANCIAL OFFICER: VOTE 7: EDUCATION (MR C. MNISI)  
THE ACTING CHIEF FINANCIAL OFFICER: VOTE 8: PUBLIC WORKS, ROADS & TRANSPORT (MR S SHONGWE)  
THE CHIEF FINANCIAL OFFICER: VOTE 9: SAFETY, SECURITY & LIAISON (MR BH NGOMA)  
THE CHIEF FINANCIAL OFFICER: VOTE 10: HEALTH (MS G MILAZI)  
THE CHIEF FINANCIAL OFFICER: VOTE 11: CULTURE SPORTS AND RECREATION (MR M KHOZA)  
THE CHIEF FINANCIAL OFFICER: VOTE 12: SOCIAL DEVELOPMENT (MS P MORGAN)  
THE ACTING CHIEF FINANCIAL OFFICER: VOTE 13: HUMAN SETTLEMENT (MS BN MOJAPELO)

GM: SUSTAINABLE RESOURCE MANAGEMENT (NZNKAMBA)  
ACTING GM: ASSETS AND LIABILITIES (MR R MASAMBO)  
GM: FINANCIAL GOVERNANCE (MSJ BEZUIDENHOUT)

## NATIONAL TREASURY VISITS AS WELL AS TERMS OF REFERENCE THEREOF

### 1. PURPOSE

As part of Budget Process, the National Treasury conducts visits to all 9 provinces in line with section 6 (1) (h) of the Public Finance Management Act in order to:

To evaluate the financial and non-financial planning and performance functions of provincial governments by assessing the following:

- i. The monitoring performance of the Provincial Treasury (in respect to *revenue, expenditure, costing and value for money, cash and bank management, liability management, supply chain management, accounting, risk*). These relate to both departments and entities.
- ii. Budget credibility per department (projections against budgets, composition of expenditure, etc.)
- iii. Performance credibility per department (are plans being achieved in line with expenditure?)
- iv. Human resource management credibility per department (is there a process to regularly verify personnel data and payroll against the approved establishment and budget; is the recruitment process sufficiently linked to the finance functions?)

### 2. BACKGROUND OF THE CURRENT BUDGET FRAMEWORK (2012 BUDGET REVIEW)

- b. The 2012 budget policy framework for the country is guided by the challenges of growth, job creation and poverty reduction. However, in response to the global economic downturn and the impact of state revenue, government has had to increase borrowings to maintain public services and infrastructure spending.
- c. However, given that a significant portion (70.5%) of all the additions to the provincial fiscal framework was to address wage costs, and the economic challenges that have negatively impacted growth in government revenue, government has committed itself to fiscal consolidation by focusing on value for money, shifting resources from consumption to infrastructure investment, and support for economic competitiveness.
- d. Revisions to the allocations to provinces provided for a more focused approach in respect of key government priorities. These included additions for the expansion of no-fee schools, the universalisation of grade R, child and youth care. In addition, conditional grant revisions were made to cater for the

construction and refurbishment of nursing colleges, as well as the National Health Insurance.

- e. It is thus important that the financial performance of departments is monitored to ensure that it, firstly, is consistent with the need to ensure more efficient utilisation of resources in the context of a more constrained fiscal environment, and secondly, is in line with the priorities as determined in terms of the framework.

## 2) Current pressures and policy imperatives impacting on provincial finances

### a. *Personnel issues*

- i. The status of personnel management in the province (PERSAL, recruitment, etc.)

### b. *Infrastructure Issues*

- i. Protection of earmarked funds
- ii. Usage of funds (under-delivery and under-expenditure on infrastructure in Education and Health)

### c. *Supply chain management issues*

- i. Value for money in procurement
- ii. Infrastructure - Tender transparency and recording (iTender)
- iii. Contract management (robustness of the management function and adherence to guidelines)
- iv. BECs and DACs (Independence and efficiency)
- v. Payments within 30 days

### d. *Accounting and audit issues*

- i. Audit outcomes and rectification
- ii. Non-financial information

### e. Presentation by the Provincial Treasury

90 mins

To cover amongst others the following topics:

- Expenditure performance and projections (synopsis and analysis in respect of trends and variances must be presented)
- Revenue performance (synopsis and analysis must be presented)
- Cash and banking (must include a solvency and liquidity assessment in respect of provincial commitments)
- Supply chain management (value for money, contract management capacity per department must be presented, identified risk areas iro

- internal controls for SCM, compliance issues, recording of infrastructure tenders on the iTender system)
- Support to provincial departments in respect of planning and the monitoring of performance (QPR).
  - Monitoring and Oversight on Public Entities
  - Audit issues (outcomes where available)

Presentations by 9 departments – terms of reference are provided as an annexure this circular.

#### 4. CONCLUSION

This circular seeks to provide clarity on the visits that will be undertaken by National Treasury.

Departmental presentations should be aligned to the terms of reference as indicated on the attachment.

#### 5. APPLICABILITY

5.1 This circular applies to all provincial departments, however meetings will be held with only 9 departments as indicated in the terms of reference. The departments that are only required to submit reports are Office of the Premier, Provincial Legislature, Finance as well as Cooperate Governance and Traditional Affairs.

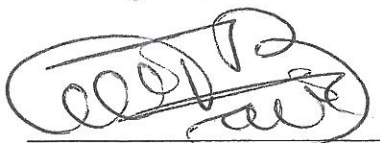
#### 6. DATE OF VISIT AS WELL AS SUBMISSION OF REPORTS TO THE PROVINCIAL TREASURY.

6.1 The visits are planned to take place on 6-7 August 2012.

6.2 Departments are requested to submit presentations to Mr Matthews Madike email [MadikeM@mpg.gov.za](mailto:MadikeM@mpg.gov.za) ext 4281 and [nznkamba@mpg.gov.za](mailto:nznkamba@mpg.gov.za) ext 4565 for engagements between Provincial Treasury and each respective department on or Wednesday, 25 July 2012.

Your cooperation is always appreciated.

Kind regards,



Mr JB MBATHA  
ACTING HEAD OF DEPARTMENT  
DATE: 11/07/2012

**NATIONAL TREASURY**

**INTERGOVERNMENTAL RELATIONS**

**PROVINCIAL BUDGET ANALYSIS**

**PROVINCIAL VISITS**

***AUGUST 2012***

**TERMS OF REFERENCE - MPUMALANGA**

## Table of Content

<i>Education</i> .....	3
<i>Health</i> .....	5
<i>Social Development</i> .....	7
<i>Public Works Roads and Transport</i> .....	8
<i>Human Settlement</i> .....	9
<i>Agriculture,Rural Development and Land Administration</i> .....	10
<i>Culture, Sport and Recreation</i> .....	11
<i>Economic Development, Environment and Tourism</i> .....	12
<i>Safety, Security and Liaison</i> .....	12

## **Education**

### **1. Performance issues**

- a) ECD rollout:
  - i. Grade R: progress on the implementation plan to universalise Grade R by 2014.
  - ii. Inclusive Education: progress towards implementation of White Paper 6 of 2001; and
- b) National School Nutrition Programme (spending and performance).
  - i. Quality/cost of meals;
  - ii. Procurement method; and
  - iii. Monitoring of programme
  - iv. Does the programme cover all Q1-3 primary schools and secondary schools?
  - v. How much own funding does the province adds to the conditional grant?
- c) Learner transport (outline current functional arrangements and extent of programme).
- d) The level of utilisation of the Education Information Management System (EMIS).
- e) How often is learner verification under-taken and what are the control measures?

### **2. Financial issues**

- a) Compensation of employees:
  - i. Current expenditure trends and projected outcome. Outline reasons for variances?
  - ii. Broadly outline the process of payroll and personnel data management in the department:
    - o Is there a regular verification of the payroll and personnel data (PERSAL) to the approved establishment and the budget?
    - o How frequently are payroll audits conducted to identify ghost employees, fill data gaps and identify control weaknesses?
  - iii. Give the current status in respect of excess educators.
  - iv. Conditions of employment for ABET educators and ECD practitioners
  - v. At what level does recruitment take place for educators (school, district, head office)?
- b) No-fee school funding
  - i. Current status regarding benchmark allocations (for quintile 1 & 3 target).
  - ii. Number of full and partial exemptions by quintile and the corresponding rand amounts to compensate the loss of income to schools.
  - iii. The level of subsidy for exemptions.
- c) LTSM
  - i. Implementation Plan for phased rollout of CAPS
  - ii. Procurement model applied by the province.
  - iii. Challenges experienced and way forward in the delivery and payments of LTSM for the 2012/13 financial year.
- d) Supply Chain Management
  - i. Payment of creditors within 30 days
  - ii. Other challenges (such as the non-submission of invoices by the creditors and measures instituted to ensure submission)
- e) Impact and Management of Accruals
- f) Monitoring of transfers to section 21 schools

- g) Support to non-section 21 schools (procurement on behalf of schools)

### **3. Infrastructure Issues**

- a) A clear quantification of the performance of the infrastructure expenditure for the 2011/12 financial year. Details on all projects completed. Any challenges encountered within the delivery process and actions put in place to mitigate these in the new financial year.
- b) Progress on the Grade R (to expand the number of Grade R places available), and Inclusive Education (meant to increase the number of school places available for learners with disabilities)
- c) Progress on 2013/14 User Asset Management Plan.
- d) What is the basis for maintenance budget (how do they come with maintenance budget)? How much is awarded to Section 21 schools for maintenance and how it is monitored?
- e) Quantification of existing infrastructure backlogs and the extent to which the department is eradicating them.
- f) Challenges relating to infrastructure procurement.
- g) Progress in the implementation of the Infrastructure Delivery Management (IDM) Toolkit with specific reference to the Portfolio Management component.
- h) Progress towards the utilization of the R10 million that is allocated in the Division of Revenue Act (DORA) for capitation support
- i) Identify possible risks of over/under spending on infrastructure budget and what actions are being undertaken to avert this.



## Health

### 1. Performance issues

- a) Progress on Primary Health Care restructuring.
- b) Trends in recruitment and retention of skilled staff (doctors, nurses, critical allied services, etc.)
- c) Enrolments in respect of ARVs.
- d) Reducing infant mortality (increasing the access to pre-natal care, pre and post-natal education and support)

### 2. Financial issues

- a) Compensation of employees:
  - i. Current expenditure trends and projected outcome. Outline reasons for variances?
  - ii. How many doctors, nurses, nursing assistants, student nurses are in the employ of the department?
  - iii. What is the attrition rate for student nurses and student doctors per year?
  - iv. Broadly outline the process of payroll and personnel data management in the department:
    - o Is there a regular reconciliation of the payroll and personnel data (PERSAL) to the approved establishment and the budget?
    - o How frequently are payroll audits conducted to identify ghost employees, fill data gaps and identify control weaknesses?
  - v. At what level does recruitment take place for specified professions (hospital, head office)?
  - vi. How often is headcount verification under-taken and what are the control measures?
  - vii. Management of overtime and high vacancy rate
- b) Supply Chain Management:
  - i. Payment of creditors within 30 days. What is the extent of compliance/non-compliance
- c) Medicine and medical consumables:
  - i. Outline the inventory management process in respect of the medical depot (if any), including for the essential drugs list;
  - ii. What is the ordering and logistical arrangement between head office, hospitals/clinics and depot;
  - iii. Where is payment effected from?
- d) Impact and Management of Accruals
- e) Improvement plan for audit outcomes.
- f) Sustaining funding for the Forensic pathology services from the equitable share allocation (Forensic pathology grant was included in the equitable share from 2012/13).
- g) Revenue collection strategy.
  - i. What is the capacity level in revenue collection units, especially in key hospitals?
  - ii. Outline implementation plan/strategy to ensure adequate administration of revenue collection.

### **3. Infrastructure Issues**

- j) A clear quantification of the performance of the infrastructure expenditure for the 2011/12 financial year. Details on all projects completed. Any challenges encountered within the delivery process and actions put in place to mitigate these in the new financial year.
- k) Number of Hospitals and Clinics built (completed and on-going). They must indicate the costs involved.
- l) What is the basis for maintenance budget (how do they come with maintenance budget)
- m) Quantification of existing infrastructure backlogs and the extent to which the department is eradicating them.
- n) Progress and challenges with regard to the Hospital Revitalization projects and Nursing Colleges and Schools Grant.
- o) Progress with the implementation of 2012/13 project list.
- p) Challenges relating to infrastructure procurement.
- q) Progress in the implementation of the Infrastructure Delivery Management (IDM) Toolkit with specific reference to the Portfolio Management component.
- r) Progress towards the utilization of the R10 million that is allocated in the Division of Revenue Act (DORA) for capitation support.
- s) Identify possible risks of over/under spending on infrastructure budget and what actions are being undertaken to avert this.

## **Social Development**

### **1. Performance issues**

- a) Child Care & Protection
  - i. Progress with the implementation of the Children's Act 38 of 2005
  - ii. Current status and progress on addressing foster care backlogs.
  - iii. Funding for NPOs and NGOs. (How the department monitors the transfers and functioning of NGOs)
  - iv. Have we looked at plans for delivery of NGOs and NPOs? Are site visits conducted focusing on quality of services, etc?
- b) Assessment of ECD:
  - i. Challenges with regard to the implementation of the EPWP social sector grant.
  - ii. Coordination with other sectors – education.
  - iii. Norms and standard for funding ECD centres.
- c) Substance Abuse
  1. What strategies does the department implement to reduce substance abuse?

### **2. Financial issues**

- a) Previous financial year outcome
- b) Spending trends for the first quarter of 2012/13 financial year
- c) Spending capacity vs service delivery performance

### **3. Personnel**

- a) Please provide the total number of posts filled over the past 3 years per category of social service professional (social workers, social auxiliary workers, community development practitioners, child & youth care workers, etc).
- b) Plans for the absorption of social work graduates (beneficiaries of departmental bursary)
- c) Number of administration posts filled (programme 1 and sub-programme 2.1)

### **4. Infrastructure Issues**

- a) A clear quantification of the performance of the infrastructure expenditure for the 2011/12 financial year. Details on all projects completed. Any challenges encountered within the delivery process and actions put in place to mitigate these in the new financial year.
- b) Number of Secure Care Centers, and other social welfare related facilities built (completed and on-going). Is the province involved in any projects related to office space and accommodation for personnel?
- c) What is the basis for maintenance budget (how do they come with maintenance budget)
- d) Quantification of existing infrastructure backlogs and the extent to which the department is eradicating them.
- e) Challenges relating to infrastructure procurement.
- f) Identify possible risks of over/under spending on infrastructure budget and what actions are being undertaken to avert this

## **Public Works, Roads and Transport**

### **1. Performance issues**

- a) Detailed update on the implementation of a RAMS (Road Asset Management System) in line with the requirements of the DORA framework for the Provincial Road Maintenance Grant (PRMG).
- b) Roads Infrastructure
  - i. Assess network management in respect of the following:
    - Reliability of VCI and other reported network data (paved/gravel/access in Km and costs per Km).
    - Are there discrepancies in the data? If so, why?
- c) Spending on road maintenance and current maintenance costs per Km.
- d) Lease management for government accommodation. Outline the following:
  - i. Total cost of current leases in the province;
  - ii. Breakdown of leases (actual current costs) in groups of expiry terms of one (1) year, three (3) years, five (5) years, longer than 5 years;
  - iii. Are leases consistent with market value and when was the last time (date and year) the department completed a market valuation of leased properties?
- e) Devolution of property and progress on GIAMA:
  - i. Does the province have an asset register of immovable assets?
  - ii. If not, is there a process under-way and when will it be completed?
- f) Outline current EPWP strategy and performance in respect of the maintenance of key assets.

### **2. Financial issues**

- a) General trends in expenditure per programme/economic classification.
- b) An analysis of variances must be included. Previous financial year outcome
- c) Impact and Management of accruals, Spending capacity vs service delivery performance

### **3. Infrastructure Issues**

- a) A clear quantification of the performance of the infrastructure expenditure for the 2011/12 financial year. Details on all projects completed. Any challenges encountered within the delivery process and actions put in place to mitigate these in the new financial year.
- b) What is the basis for allocating the maintenance budget?
- c) Progress with the implementation of 2012/13 project list.
- d) Progress on 2013/14 Road Asset Management Plan.
- e) RISFSA outputs – road quality assessment, classification and RAMS.
- f) Progress towards the utilization of the R10 million that is allocated in the Division of Revenue Act (DORA) for RAMS
- g) Quantification of existing infrastructure backlogs and the extent to which the department is eradicating them.
- h) Road Network by type: surfaced/ gravel in kilometers and costs per kilometer
- i) Service delivery trends in roads infrastructure (completed and ongoing projects). Type of work – new surfaced/ gravel, upgrading, additions, rehabilitation.
- j) EPWP projects and budgets over the MTEF.
- k) Challenges relating to infrastructure procurement.
- l) Identify possible risks of over/under spending on infrastructure budget and what actions are being undertaken to avert this

## **Human Settlement**

### **1. Performance issues**

- a) How does the housing sector integrate with other departments and levels of government in the delivery of houses? (Spatial planning) (MOU)
- b) The current housing backlog.
- c) Progress on blocked projects.
- d) NHBRC project and home enrolment: the use of contractors not registered and quality issues post hand over stage.
- e) The provincial plan to speed-up the delivery of housing.
- f) The waiting list of beneficiaries.
- g) The availability and release of state or private land for low cost housing.
- h) Migration patterns.
- i) Municipal participation in housing delivery.
- j) Capacity constraints and interventions.
- k) Product cost (RDP house).
- l) Financial value and projects delivered by service providers.
- m) Incomplete houses.

### **2. Financial issues**

- a) General trends in expenditure per programme/economic classification. An analysis of variances must be included.
- b) Allocations to municipalities, incidence of fiscal dumping and impact of frequency of municipal adjustment budgets.
- c) Previous financial year outcome
- d) Compensation of employees: current trends and projections
- e) Impact and Management of accruals
- f) Spending trends for the first quarter of 2012/13 financial year
- g) Spending capacity vs service delivery performance

## **h) Agriculture, Rural Development and Land Administration**

### **1. Performance issues**

- a) Update on the Farmer Support Programme
  - i. Livestock dipping.
  - ii. Vaccination (Swine programme).
  - iii. Start-up capital for poor farmers or revolving funds.
  - iv. Extension services (training on production methods; marketing, etc).
  - v. Ilima/Letsema projects.
  - vi. How does the department ensure the sustainability of farmer support projects and developing small farmers into commercial farmers?
- b) Policy Issues
  - i. Rural development (strategies) (progress on implementation)
  - ii. Environmental Affairs:
    - Waste Management
    - Protected Areas
    - Bio Diversity

### **2. Financial issues**

- a. General trends in expenditure per programme/economic classification.
- b) *CASP/Ilima letsema spending plans and land care***
- c) Previous financial year outcome
- d) Compensation of employees: current trends and projections
- e) Impact and Management of accruals
- f) Spending trends for the first quarter of 2012/13 financial year
- g) Spending capacity vs service delivery performance

### **3. Infrastructure Issues**

- a) A clear quantification of the performance of the infrastructure expenditure for the 2011/12 financial year. Details on all projects completed (e.g. Animal housing facility, Broiler housing, Dipping facility, Fencing Irrigation schemes). Any challenges encountered within the delivery process and actions put in place to mitigate these in the new financial year.
- b) What is the basis for allocating the maintenance budget?
- c) Quantification of existing infrastructure backlogs and the extent to which the department is eradicating them.
- d) Challenges relating to infrastructure procurement.
- e) Identify possible risks of over/under spending on infrastructure budget and what actions are being undertaken to avert this

## **Culture, Sport and Recreation**

### **1. Performance issues**

- a) Sport
  - i. Update on budgeting (including reprioritisation) and planning for AFCON 2013
  - ii. Update on School Sport programmes for 2012, including clarification of the role of provincial department of Sport, Education and sport federations; the priority codes being implemented in 2012; access to facilities to implement the programme.
  - iii. Role of provincial department of Sport in planning for sport infrastructure
  - iv. Number of clubs, federations and community sports organisations sponsored.
  - v. On average, what is the extent of the sponsorship (10%, 50%, etc.) per category of institution or programme supported?
  - vi. Number of sport facilities directly under the ownership or custodianship of the department.
  - vii. Community projects that are being implemented.
- b) Arts
  - i. How many NGOs/NPOs supported?
  - ii. How many art events are supported and what is the extent on average of this support?
  - iii. What is the demographic profile of the beneficiaries who are reached by the events and institutions supported or directed by the department? Does the department maintain demographic breakdown data?
  - iv. The province's role in implementing the new Mzansi Golden Economy Strategy. Is this role clearly defined?
- c) Library and Archive Services
  - i. Location of Library Services within the province.
  - ii. Progress with regard to the provincialisation or assignment of the libraries function.
  - iii. Cooperation with municipalities and the provincial Department of Education.
  - iv. Stock levels.
  - v. Utilization of libraries.
  - vi. Progress with regard to complying with the Departmental Guide on Accounting for Library Material issued by the OAG

### **2. Financial issues**

- a) General trends in expenditure per programme/economic classification.
- b) Monitoring and evaluation of transfers to NGOs, Arts Council and Exhibitions.
- c) The number of professional clubs/associations being funded by the department.
- d) Community Library Services Grant: what actions are being taken to improve spending by the province on the Community Library Services Grant.

### **3. Infrastructure Issues**

- a) A clear quantification of the performance of the infrastructure expenditure for the 2011/12 financial year. Details on all projects completed. Any challenges encountered within the delivery process and actions put in place to mitigate these in the new financial year.
- b) Number and type of infrastructure built (completed and on-going) e.g. Arts and Culture Center, Campsites Library & Archives Centers, etc.

- c) What is the basis for allocating the maintenance budget?
- d) Quantification of existing infrastructure backlogs and the extent to which the department is eradicating them.
- e) Challenges relating to infrastructure procurement.
- f) Identify possible risks of over/under spending on infrastructure budget and what actions are being undertaken to avert this

## **Economic Development, Environment and Tourism**

### **1. Performance issues**

- a) Linkages with municipal LED initiatives.
- b) Development and Financing of capital intensive projects.
- c) Public Entities:
  - i. Provide a breakdown of expenditure priorities per entity (transfers from department, and expenditure composition WITHIN the entity)
  - ii. Oversight and management challenges; and
  - iii. Sustainability of schedule 3D (PFMA) entities.
  - iv. Support to public entities with regard to planning and performance monitoring
- d) Provincial economic development initiatives.

### **2. Financial issues**

- a) General trends in expenditure per programme/economic classification and reason for variances.
- b) Revenue collection strategy.
  - i. What is the capacity level in revenue collection units.
  - ii. Outline implementation plan/strategy to ensure adequate administration of revenue collection.

## **Safety, Security and Liaison**

### **1. Performance issues**

- a) Personnel issues
- b) Civilian oversight
- c) Crime prevention initiatives
- d) Provision of security services

### **2. Financial issues**

- a) General trends in expenditure per programme/economic classification and reason for variances.
- b) Revenue collection strategy.
  - i. What is the capacity level in revenue collection units.
  - ii. Outline implementation plan/strategy to ensure adequate administration of revenue collection.