

TECHNICAL **INDICATOR DESCRIPTORS** 2015/16

PROGRAMME 3:
**PUBLIC FINANCE AND
BUDGET MANAGEMENT**



national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

PERFORMANCE INDICATOR 3.1.1

Indicator title	In line with the MTEF, the expenditure proposed in the Budget tabled does not exceed the main budget non-interest expenditure level determined
Short definition	The indicator measures the ability of government to remain within a set monetary budget threshold in line with the MTEF
Purpose/importance	The indicator aims to determine the level of government control over expenditure in order to exercise fiscal discipline
Source/collection of data	Databases which are populated by NT in the Expenditure Planning and Fiscal Policy units
Method of calculation	All national departmental allocations are aggregated and the total compared with the main budget non-interest expenditure projected; the difference should be zero
Data limitations	No data limitations in determining the aggregate expenditure estimates
Type of indicator	Output - The status of fiscal discipline of the South African government
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	Yes
Desired performance	Zero difference between the aggregate expenditure targets and the aggregated expenditure estimates of departments (the smaller the deviation from zero the smaller the loss in performance represented)
Indicator responsibility	Chief Director: Expenditure Planning

PERFORMANCE INDICATOR 3.1.2

Indicator title	Ensure enhanced alignment of budget documentation with fiscal guidelines based on principles of counter-cyclicality, debt sustainability and intergenerational equity
Short definition	Establish how well the principles guiding fiscal policy are reflected in budget documents
Purpose/importance	Countercyclical and sustainable fiscal policy are key determinants of the long-term health of the economy
Source/collection of data	Budget documents, fiscal framework, long-term fiscal model, fiscal risks framework
Method of calculation	Structural budget balance estimation methodology and debt forecast methodology
Data limitations	Data is not problematic, although applying the methodology can be complex
Type of indicator	Outcome
Calculation type	Cumulative
Reporting cycle	Bi-annually (Budget Review and MTBPS)
New indicator	No
Desired performance	Debt stabilises as a share of GDP over the medium term, and the structural budget deficit closes in line with an improving economy
Indicator responsibility	Chief-Director: Fiscal Policy

PERFORMANCE INDICATOR 3.2.1

Indicator title	Timely completion of a well-coordinated and communicated budget process, culminating in making well-considered and appropriate revenue and spending proposals to Cabinet
Short definition	Efficient administration of the budget process in which line departments have the opportunity to participate, culminating in Cabinet endorsement of national government expenditure allocations
Purpose/importance	To measure the ability to administer a credible budget process in which Cabinet has confidence and that falls within timeframes that enable the Budget to be tabled in February
Source/collection of data	Budget Office division's administrative records and internet postings
Method of calculation	Dates of issue of guidelines, attendance of meetings and Cabinet approval of the allocations relative to the target date
Data limitations	None
Type of indicator	Timeliness of activities, the output being Cabinet approval of budget allocations
Calculation type	Non- cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Timeliness in accordance with approved budget process schedule; deviations from the timelines in either direction do not necessarily represent improvement or deterioration of performance
Indicator responsibility	Chief Director: Expenditure Planning

PERFORMANCE INDICATOR 3.2.2

Indicator title	Submitting inputs on departmental budget submissions to the MTEC and the Ministers' Committee on the Budget (MinComBud) on a timely basis
Short definition	Provide MTEC and MinComBud with a consolidated report on budget submissions presented by departments, with NT recommendations for consideration
Purpose/importance	A comparison between budget submissions and baseline assessments is necessary. Recommendations that are in line with available baseline funding, and the detail of the reprioritisation where necessary, are submitted to the Committees.
Source/collection of data	Formal submissions by departments Baseline assessment reports Estimates of National Expenditure (ENE) Departments' strategic plans, annual performance plans, expenditure reviews and other relevant planning documents
Method of calculation	Functional sub-group report, Executive Summary report Presentation to MTEC and MinComBud
Data limitations	None
Type of indicator	Inputs and outputs
Calculation type	Cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Inputs delivered in line with the dates in the MTEC guidelines
Indicator responsibility	Head: Public Finance coordinates this activity with Public Finance Chief Directors

PERFORMANCE INDICATOR 3.2.3

Indicator title	Compile chapters of the Estimates of National Expenditure (ENE) and Adjusted Estimates of National Expenditure (AENE)
Short definition	Compile ENE chapters for departments and public entities for which the respective Chief Directorates are responsible, in line with the guidelines issued by the Budget Office
Purpose/importance	The ENE enhance accountability. Policy developments, legislation and other factors affecting expenditure are outlined alongside departmental spending plans. Details of departmental outputs and service delivery indicators are provided as another step towards setting measurable objectives for each expenditure programme, in line with the PFMA
Source/collection of data	<ul style="list-style-type: none"> • ENE/MTEC database for departments • MTEC/ENE database for entities • Strategic and Annual Performance Plans
Method of calculation	Final ENE chapters submitted to the Budget Office in accordance with timeframes set out in the guidelines
Data limitations	<ul style="list-style-type: none"> • Performance information not reflecting the actual performance of departments and public entities • Information on the alignment between the budget and performance not always readily available
Type of indicator	Outputs
Calculation type	Cumulative – published annually
Reporting cycle	Annual
New indicator	No
Desired performance	Inputs in line with the parliamentary programme
Indicator responsibility	Public Finance Chief Directors

PERFORMANCE INDICATOR 3.3.1

Indicator title	Design, produce and publish guidelines and related budget documents
Short definition	Compilation and publication of budget guidelines and related documents that reflect the state's fiscal position and priorities, including compilation guidance for drafting the documents themselves
Purpose/importance	To measure the ability of NT to produce budget documentation timeously
Source/collection of data	Budget Office divisions' administrative records and internet postings
Method of calculation	Dates of issue of budget guidance and documents produced relative to budget calendar timelines
Data limitations	None
Type of indicator	Timely outputs
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Publication in line with predetermined timelines; deviations from the timelines in either direction do not necessarily represent improvement or deterioration of performance
Indicator responsibility	Chief Director: Expenditure Planning

PERFORMANCE INDICATOR 3.2.2

Indicator title	Presenting public finance statistics according to function and economic classification for consolidated government
Short definition	Measures compliance with the data standard based on the Government Finance Statistics Manual (GFS) of 2001 and the Economic Reporting format used in the budget data. The economic classification specifies what is being bought and sold (such as user charges and compensation of employees) while the classification by function specifies the purpose of expenditure (such as research and development or housing).
Purpose/importance	The indicator is intended to show if compliance is maintained. Public finance data that meet these requirements can easily be understood nationally and internationally. Recognised data standards ensure that the country's reports on budgets and financial performance are reliable and trustworthy.
Source/collection of data	The standard itself is laid out in the GFS manual of 2001. Supporting standards are the system of national accounts and accounting standards such as GRAP. The source of government finance statistics are the BAS/Vulindlela systems, annual financial statements, budget submissions and in-year reporting systems for national, provincial departments and public entities.
Method of calculation	This is mainly a qualitative indicator (the data complies with GFS). Quantitative measurements can be derived from errors in the database: for example, if data from a unit that performs a health function has been classified as education and is not rectified before publication in the budget documents. Changes in the number of errors show if compliance is deteriorating or improving.
Data limitations	Classification is mainly done by the government units; new employees in the units may not be familiar with the standards
Type of indicator	Input
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Extend coverage of consolidated accounts to include information on these accounts and on borrowing by general government
Indicator responsibility	Chief Director: Public Finance Statistics

PERFORMANCE INDICATOR 3.3.3

Indicator title	Providing guidance to departments and entities on classification of expenditure
Short definition	Guidance is provided by means of circulars, training and response to queries on the classification of expenditure in terms of government's Basic Accounting System (BAS) using the Standard Chart of Accounts (SCOA).
Purpose/importance	Indicator intended to show that government units are being assisted to ensure that their transactions are carried out according to SCOA by checking that: <ul style="list-style-type: none"> • Queries are attended to within a turn-around period of two weeks • Number of classification inconsistencies in the data do not increase • Circulars on classification issues are sent out timeously whenever the need arises
Source/collection of data	<ul style="list-style-type: none"> • Inconsistency reports come from the Vulindlela system • Queries turnaround sourced from the call centre run by the Public Finance Statistics unit • Circulars are stored on I-drive folder and logged on the NT website so they can easily be counted
Method of calculation	<ul style="list-style-type: none"> • Queries turnaround records time from when the call is logged to when it is finalised • Inconsistencies are counted automatically in the report • Circulars are physically counted
Data limitations	None
Type of indicator	Input
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Issue classification circulars and guidelines used by departments for transactional classification guidance Provide advice on the interpretation of the SCOA and the Reference Guide on Economic Classification when required.
Indicator responsibility	Chief Director: Public Finance Statistics

PERFORMANCE INDICATOR 3.4.1

Indicator title	Provide timely sectoral analysis and advice for policy framework development
Short definition	Analysis of the developments, challenges and trends in the sector and how these affect expenditure; identify a policy framework to address this
Purpose/importance	These analyses aim to identify shortcomings in the policy framework being implemented, as well as the means by which effectiveness and efficiency can be enhanced with new policies.
Source/collection of data	Sector reports, statistics by Stats SA, research reports from various external sources
Method of calculation	Sector reports, compliance and monitoring reports analysed and submitted to stakeholders as required
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	<ul style="list-style-type: none"> • Comments on Cabinet memoranda to reach the Ministry one day before relevant meeting • Responses to departmental requests within four weeks of receipt of request for administrative submissions and within 12 weeks for Ministerial concurrence/policy feedback
Indicator responsibility	Public Finance Chief Directorates

PERFORMANCE INDICATOR 3.4.2

Indicator title	Providing monthly expenditure feedback to departments
Short definition	Monthly expenditure feedback by way of reporting is compiled by the Public Finance budget analysts and submitted to departments
Purpose/importance	Report to departments on early warning signs that could trigger unauthorised or irregular expenditure
Source/collection of data	Feedback submitted to departments on a monthly basis, where departments have submitted their reports on time to NT
Method of calculation	Monthly feedback to departments on the monthly expenditure report submitted within 30 days of the end of the previous month
Data limitations	Information in Vulindela not always updated and in line with the expenditure reports from departments; this affects NT's ability to provide timely feedback to departments
Type of indicator	Outputs
Calculation type	Cumulative – for the month
Reporting cycle	Monthly
New indicator	No
Desired performance	Feedback is received within 30 days of the previous month
Indicator responsibility	Public Finance budget analysts

PERFORMANCE INDICATOR 3.4.3

Indicator title	Compile and submit quarterly expenditure reports to the Standing Committee on Appropriations
Short definition	Provide the Standing Committee on Appropriations with quarterly high level summary expenditure reports on departments
Purpose/importance	Report on deviations against the monthly drawings schedule; on expenditure on special/large projects in line with planning; and on any deviations to policy and financial/accounting regulations
Source/collection of data	Financial data extracted from Vulindlela to populate quarterly reports
Method of calculation	Evidence of reports being compiled and submitted to the Standing Committee on Appropriations on a timely basis
Data limitations	Information in Vulindlela not always updated and in line with the expenditure reports from departments; this affects NT's ability to provide timely feedback to departments
Type of indicator	Outcome
Calculation type	Cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Quarterly expenditure reports submitted six weeks from the end of the previous quarter
Indicator responsibility	Public Finance Budget analysts

PERFORMANCE INDICATOR 3.4.4

Indicator title	Undertake selected expenditure and performance reviews
Short definition	Expenditure reviews and programme evaluations of selected government institutions and programmes
Purpose/importance	Institutions which have participated in the expenditure reviews and programme evaluation processes are expected to use the results of the reviews and evaluations to improve their programme budgeting and performance
Source/collection of data	BAS expenditure data Engagements with affected departments All documentation related to a given programme and/or institution that participated in the review
Method of calculation	A number of programmes/institutions are selected for expenditure review and the resulting number of completed reviews are counted
Data limitations	Incomplete data Limited access to or engagement with affected departments' representatives
Type of indicator	Effectiveness
Calculation type	Cumulative - over a 2 year period
Reporting cycle	Quarterly
New indicator	No
Desired performance	Six completed expenditure reviews and/or programme evaluations per year
Indicator responsibility	Head of Expenditure and Performance Reviews

PERFORMANCE INDICATOR 3.4.5

Indicator title	Development of a cost of living adjustment (COLA) costing model to improve NT's understanding of the implications of the remuneration policy and wage settlements for the public sector wage bill
Short definition	Development of a personnel costing model to assess the costs of improvements in conditions of service and their implications for the growth and size of the wage bill
Purpose/importance	Assess the costs of improvements in conditions of service, and implications for the sustainability of the Compensation of Employees budget
Source/collection of data	Internal NT databases
Method of calculation	Final model used to assess cost of changes to remuneration policies and wage settlements at the bargaining chamber
Data limitations	Not applicable
Type of indicator	Output indicator
Calculation type	Non-cumulative
Reporting cycle	Quarterly
New indicator	No
Desired performance	Review and improve the cost of living allowance model implemented
Indicator responsibility	Public Sector Remuneration Analysis and Forecasting Unit

PERFORMANCE INDICATOR 3.4.6

Indicator title	Implement a governance and financial management monitoring and compliance system in public entities
Short definition	The indicator measures the ability of government to ensure effective and efficient use of resources in public entities
Purpose/importance	The indicator aims to enhance the level of government control of fiscal discipline and compliance by public entities
Source/collection of data	<ul style="list-style-type: none"> • Evidence of work relating to institutional budgeting reforms • Evidence of support provided to national and provincial public entities • Evidence of communication with relevant stakeholders
Method of calculation	<ul style="list-style-type: none"> • Extent of work completed in relation to intent in the Annual Performance Plan • Copies of relevant documentation (for example, submission of specific recommendations to Cabinet)
Data limitations	None
Type of indicator	Outcomes
Calculation type	Non-cumulative
Reporting cycle	Annually
New indicator	No
Desired performance	Implementation of the principles of improved governance in public entities
Indicator responsibility	Chief Director: Public Entities Governance Unit

PERFORMANCE INDICATOR 3.5.1

Indicator title	Ensure the alignment of development cooperation with government policy and priorities
Short definition	Alignment of official development assistance (ODA), which includes grants, concessionary loans and technical assistance, with the NDP, MTSF and the budget process
Purpose/importance	Ensure alignment with government processes, policy and priorities
Source/collection of data	ODA report (annual) and ODA database during MTEF and ENE BAS expenditure reports DCMIS Quarterly dashboard
Method of calculation	Evidence of management of GBS allocation process in government Extent of alignment of development cooperation with sector budgets
Data limitations	In certain instances, coordination challenges with multiple donors and line departments may limit the ability of the unit to conduct the process according to plan
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Annual
New indicator	No
Desired performance	Incoming development cooperation fully aligned with government policies and priorities
Indicator responsibility	Chief Director: International Development Cooperation

PERFORMANCE INDICATOR 3.5.2

Indicator title	Manage and coordinate the country's development cooperation in South Africa
Short definition	Manage and coordinate inbound South African technical and financial cooperation covering: <ul style="list-style-type: none"> • Grants, via the RDP Fund • Technical assistance • Concessionary loans
Purpose/importance	Manage and coordinate donor funds and technical assistance to ensure optimal utilisation of such funds and assistance, and concessionary loans, in line with national policy and priorities
Source/collection of data	<ul style="list-style-type: none"> • Quarterly reports on existing programmes
Method of calculation	<ul style="list-style-type: none"> • Submission of annual and quarterly reports • Reports produced relative to budget calendar timeframes
Data limitations	<ul style="list-style-type: none"> • Development partners are reluctant to provide detailed information on the number of technical experts and the remuneration they receive • Departments do not consistently report on ODA programmes
Type of indicator	Outcome
Calculation type	Non-cumulative
Reporting cycle	Annually and quarterly
New indicator	No
Desired performance	Comprehensive information on all inbound ODA documented; and maintain the value of technical and financial cooperation received from development partners
Indicator responsibility	Chief Director: International Development Cooperation

PERFORMANCE INDICATOR 3.6.1

Indicator title	Publish the Division of Revenue Bill and Division of Revenue Amendment Bill annually
Short definition	Annual Division of Revenue Bill and annual Division of Revenue Amendment Bill determine the equitable division of nationally raised revenue between national governments, the nine provinces and 278 municipalities based on the powers and functions assigned to each sphere
Purpose/importance	Legislation required in terms of Section 214 of the Constitution
Source/collection of data	<ul style="list-style-type: none"> • Stats SA data • Information submitted by national transferring departments
Method of calculation	<ul style="list-style-type: none"> • Evidence of work undertaken towards publication of relevant Bills • Evidence of publication of relevant Bills on time, as planned
Data limitations	None
Type of indicator	Output
Calculation type	Non-cumulative
Reporting cycle	Twice a year
New indicator	No
Desired performance	Allocations intended to enable provinces and municipalities to support service delivery and the achievement of national priorities
Indicator responsibility	Chief Director: Intergovernmental Policy and Planning

PERFORMANCE INDICATOR 3.6.2

Indicator title	Introduce reforms to enhance provincial and local government fiscal frameworks
Short definition	Provincial and local government fiscal frameworks need to be appropriately structured to enable provinces and municipalities to function, taking account of the different socio-economic realities and service delivery responsibilities of and within each sphere
Purpose/importance	Sections 214 and 229 of the Constitution
Source/collection of data	<ul style="list-style-type: none"> • Stats SA data • Provincial and local government budget data • Other relevant data sources also used based on the area of review
Method of calculation	For each review, Terms of Reference are developed to provide details of the problem statement, the focus areas of the review, data sources to be used and consultations to be undertaken. These, together with relevant work product, can be collated.
Data limitations	Dependent on availability and accuracy of data
Type of indicator	Output
Calculation type	Cumulative (all review areas feed back into the broader provincial and local government fiscal frameworks)
Reporting cycle	Longer term
New indicator	No
Desired performance	Reforms to provincial and local government fiscal frameworks to enable provinces and municipalities to support service delivery and the achievement of national priorities
Indicator responsibility	Chief Director: Intergovernmental Policy and Planning

PERFORMANCE INDICATOR 3.6.3

Indicator title:	Promote on-going improvements in infrastructure planning and built environment management in cities and provinces
Short definition:	Through technical assistance and fiscal reforms, support infrastructure planning and management in cities to achieve spatial transformation
Purpose/importance:	Better spatial targeting of investment that achieves spatial transformation, supports growth and reduces poverty
Source/collection of data:	<ul style="list-style-type: none"> • Evidence of reviews of Built Environment Performance Plans • Evidence of collaboration and correspondence where necessary • Evidence of collected infrastructure plans
Method of calculation:	Number of plans reviewed Extent of communication and collaboration with stakeholders Qualitative assessment of plans
Data limitations:	None
Type of indicator:	Outcome
Calculation type:	Non-cumulative
Reporting cycle:	Annual
New indicator:	No
Desired performance:	Infrastructure investment (housing, transport) in prioritised integration zones that contribute to spatial transformation and improved value for money
Indicator responsibility:	Chief Director: Provincial and Local Government Infrastructure

PERFORMANCE INDICATOR 3.6.4

Indicator title:	Promote on-going performance improvement in the built environment
Short definition:	Improved infrastructure planning and management to ensure that built environment programmes and projects achieve better value for money
Purpose/importance:	Achieve better value for money (economy, effectiveness and efficiency) in infrastructure delivery
Source/collection of data:	Evidence of infrastructure plans having been reviewed Evidence of collaboration with relevant stakeholders
Method of calculation:	Number and extent of reviews of infrastructure plans undertaken Extent of collaboration with stakeholders
Data limitations:	None
Type of indicator:	Outcome
Calculation type:	Non-cumulative
Reporting cycle:	Annual for plans
New indicator:	No
Desired performance:	Improved value for money in delivery
Indicator responsibility:	Programme manager

PERFORMANCE INDICATOR 3.6.5

Indicator title:	Facilitate training of officials on budget formulation, conditional grant framework, assessment and analysis, and on infrastructure delivery management
Short definition:	Capacity building in Provincial Treasuries and departments on financial management reforms and best practises in infrastructure delivery
Purpose/importance:	Improve capacity with respect to the skills and systems required to institutionalise financial management reforms and best practises in infrastructure delivery management
Source/collection of data:	Course attendance registers
Method of calculation:	Numbers attending counted - arithmetic
Data limitations:	None
Type of indicator:	Quantitative
Calculation type:	Arithmetic
Reporting cycle:	Quarterly
New indicator:	No
Desired performance:	At least 650 trained
Indicator responsibility:	Chief Director: Provincial and Local Government Infrastructure. Chief Director: Provincial Budget Analysis

PERFORMANCE INDICATOR 3.6.6

Indicator title:	Benchmarking and conducting mid-year engagements with all municipalities and timely publication of reports
Short definition:	Number of non-delegated municipalities that have passed the budget benchmark assessment criteria and the funding compliance methodology in terms of Sections 17 and 18 of the MFMA and publication of S71 and S72 reports
Purpose/importance:	The benchmark exercise enables NT to ascertain whether municipalities' revenue assumptions are realistic, and whether budgets are funded and aligned with IDPs. Reporting on expenditure and performance improves transparency and accountability.
Source/collection of data:	<ul style="list-style-type: none"> • MTREF budget information and S71 and S72 reports of the MFMA • Extent of benchmarking having been undertaken: meetings chaired and attended, reports compiled and feedback given to relevant stakeholders
Method of calculation:	Extent of benchmarking having been undertaken: meetings chaired and attended, reports compiled and feedback given to relevant stakeholders
Data limitations:	Dependant on accurate budget information and the quality of S71 and S72 reports
Type of indicator:	Output
Calculation type:	Cumulative – three year horizon
Reporting cycle:	Annual for benchmark and monthly expenditure statements S72 reports and quarterly for s71 report
New indicator:	No
Desired performance:	The indicator aims to ensure that municipalities are financially sustainable, carry out their obligations in relation to a developmental agenda and account for their performance. It also aim to publish reliable financial information for use by the relevant stakeholders.
Indicator responsibility:	Chief Director: Local Government Budget Analysis

PERFORMANCE INDICATOR 3.6.7

Indicator title:	Benchmarking and conducting mid-year engagements with all provinces, and timely publication of reports
Short definition:	Prior to tabling of provincial budgets, these are benchmarked, objectively assessed and referred to the Budget Council, with NT's recommendations
Purpose/importance:	The benchmark exercise enables NT and other stakeholders to ascertain the existence of risks (policy-related or other) related to proposed budgets before they are tabled in their respective provincial legislatures
Source/collection of data:	<ul style="list-style-type: none"> • Evidence of benchmarking workshops having been held • Evidence of reports having been prepared and consulted amongst stakeholders
Method of calculation:	<ul style="list-style-type: none"> • Extent of benchmarking having been undertaken, workshops chaired and attended, reports compiled and feedback given to relevant stakeholders
Data limitations:	Dependant on accurate budget information received from provinces
Type of indicator:	Output
Calculation type:	Cumulative
Reporting cycle:	Annual
New indicator:	No
Desired performance:	The indicator seeks to ensure that budgetary risks in provinces are proactively mitigated and avoided where possible
Indicator responsibility:	Chief Director: Provincial Budget Analysis

PERFORMANCE INDICATOR 3.6.8

Indicator title:	Implementation of a Standard Chart of Accounts (SCOA) for local government
Short definition:	This financial management reform tracks a similar reform undertaken in national and provincial government, through which the classification system for recording all financial transactions in the various spheres of government is standardised and centrally coordinated.
Purpose/importance:	The introduction of a SCOA in local government is a logical progression in government's financial management reform agenda, led by NT. This purpose of the reform is to improve financial practices in local government and improve the accuracy of financial transaction records and the transparency with which they are managed.
Source/collection of data:	<ul style="list-style-type: none"> • Evidence of the existence of several versions of the SCOA for local government, demonstrating a logical design process until rolling out of the SCOA in all municipalities • Evidence of a Project Summary Report having been compiled to reflect the progress of this reform • Evidence of engagements with stakeholders at various forums, ranging from TCF and CFO forums to dedicated SCOA ICF Forums • Evidence of identification and engagement with pilot municipalities
Method of calculation:	Extent of available data, as described above, to demonstrate intended progress
Data limitations:	None
Type of indicator:	Output
Calculation type:	Cumulative
Reporting cycle:	Annual
New indicator:	Yes
Desired performance:	The indicator seeks to track the progress of a large reform in local government financial management. Successful piloting and completion of the SCOA technical specification for purposes of piloting are desirable during the 2015/16 year.
Indicator responsibility:	Chief Director: Local Government Budget Analysis