GUIDELINES FOR **PROVINCIAL QUARTERLY PERFORMANCE REPORTING**

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the dpme
Department:
Planning, Monitoring and Evaluation
REPUBLIC OF SOUTH AFRICA

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ACRONYMS

APP	Annual Performance Plan
DG	Director-General
DPME	Department of Planning, Monitoring & Evaluation
EQPRS	Electronic Quarterly Performance Reporting System
RFSAPP	Revised Framework for Strategic Plans and Annual Performance Plans
AO	Accounting Officer
M&E	Monitoring & Evaluation
MTEF	Medium Term Expenditure Framework
OTP	Offices of the Premier
PFMA	Public Finance Management Act
SP	Strategic Plan

1. INTRODUCTION

The Guideline for Provincial Quarterly Performance Reporting provides instructions on the completion of Quarterly Performance Reports (QPRs); outlining requirements as per the Revised Framework for Strategic Plans and Annual Performance Plans (2019).

Performance information plays a significant role in planning for and measuring the priorities of government, budget allocations, monitoring of service delivery and value for money. In terms of the Revised Framework for Strategic Plans and Annual Performance Plans (2019), institutions are required to develop Strategic Plans and Annual Performance Plans that reflect their impact statements, outcomes, outputs, indicators and targets. Strategic Plans (SPs) provide the institution's impact statement, intended outcomes, related outcome indicators and five-year targets for the outcomes. Annual Performance Plans (APPs) must provide the institution's intended outputs that contribute to the achievement of the outcomes and impact statements in the SP. APP targets for the current year can be measured quarterly or annually. Based on these targets, progress should be reported on a quarterly basis in the QPRs.

QPRs provide progress on the implementation of an institution's APP in the previous quarter, with particular reference to monitoring performance against quarterly targets. As with the SP and APP, consistency and alignment in performance information (outputs, output indicators and targets) should be ensured in the QPRs. Institutions should therefore ensure that the actual achievements of targets set in the tabled APP are reported in the quarterly reports.

The legal requirement related to the production of QPRs is reflected in the Treasury Regulations (2005). Section 5.3.1 states that the Accounting Officer of an institution must establish procedures for quarterly reporting to the Executive Authority to facilitate effective performance monitoring, evaluation and corrective action. In addition, National Treasury Instruction Note 10 of 2020 outlines the mandatory requirements as set out in the Revised Framework for Strategic Plans and Annual Performance Plans (2019) and must be fully complied with.

2. APPLICABILITY OF THE GUIDELINE FOR PROVINCIAL QUARTERLY PERFORMANCE REPORTING

This guideline is applicable to all provincial departments and schedule 3C public entities.

3. OVERVIEW OF THE QUARTERLY PERFORMANCE REPORTING GUIDELINE

The Guideline for Provincial Quarterly Performance Reporting provides comprehensive information on the reporting process. In addition, this document covers the following six distinct themes:

- Quarterly Performance Reporting
- Roles and Responsibilities
- Points to Remember when Preparing Quarterly Performance Reports
- Reporting dates
- Publication of 2024/25 performance information

4. QUARTERLY PERFORMANCE REPORTING

The purpose of quarterly performance reports is to provide information on the overall progress made on the implementation of an institution's Annual Performance Plan, on a quarterly and annual basis. Quarterly performance reports are based on all quarterly and annual targets set in the Annual Performance Plans.

Quarterly performance reports require institutions to review their performance over a three-month period, substantiate and communicate achievements, and indicate the actions that will be taken to ensure that implementation of the Annual Performance Plan remains on track.

It is essential that institutions ensure that the data that is submitted in the quarterly performance reports is accurate and valid at the time of reporting. This means that reported information must be reliable and verifiable evidence must be in place to support the reported information.

4.1 Link to Strategic Plan and Annual Performance Plans

The Annual Performance Plan describes the institution's intended outputs that will enable it to achieve the outcomes and impact statements in the Strategic Plan. The outputs inform the budget and include the audited performance of the past three planning years, the estimated performance for the current year and forward projections for the medium-term period.

The output indicators have annual targets, which may be broken down into quarterly targets. Quarterly performance reports therefore track progress against quarterly targets as reflected in the Annual Performance Plan.

4.2 Performance information and targets as set out in the Annual Performance Plan

The following tables highlight the manner in which performance information must be reflected in the Annual Performance Plan.

4.2.1 Outcomes, outputs, output indicators and annual targets for 2024/25

The table below shows a list of outcomes, outputs, output indicators with annual targets as reflected in the 2024/25 Annual Performance Plan.

Outcomes	Outputs	Output Indicators	Annual Targets						
			Audited /Actual Performance			Estimated Performance	MTEF Period		
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27

4.2.2 Quarterly targets for 2024/25

The annual targets for output indicators per programme or sub-programme may be broken down into quarterly targets in the APPs as reflected in the table below.

Output Indicators	Annual Targets	Q1	Q2	Q3	Q4

4.2.3 Performance information and targets as set out in the Quarterly Performance Report

The following table is used when reporting for programme or sub-programme output indicators and targets in the Quarterly Performance Report. All provincial institutions must use the Electronic Quarterly Performance Reporting System (eQPRS) for quarterly performance reporting.

Quarterly Performance Report 2024/25: Quarter X. This format is used for reporting quarterly in the eQPRS.

Output Indicator		Target for 2024/25 as per APP	Quarter X Target as per APP	Quarter X Actual output	Reasons for Deviation	Corrective Measures	Comments for Quarter X
1.1	Indicator name						
1.2	Indicator name						
1.3	Indicator name						

5. ROLES AND RESPONSIBILITIES

A number of institutions are involved in the quarterly performance reporting process, including:

- Provincial institutions (Programme managers, M&E officials and Accounting Officers)
- Offices of the Premier
- National departments with concurrent functions (National Oversight)
- Provincial transferring departments (Public Entity Oversight)
- Department of Planning, Monitoring and Evaluation

5.1 Role of Provincial Institutions

Section 45 of the PFMA details the responsibilities of officials of departments, trading entities and constitutional institutions by stating that:
"An official in a department is responsible for the effective, efficient, economical and transparent use of financial and other resources within that official's area of responsibility".

In effect, this implies that each line manager is responsible for the use of financial resources or inputs in a particular programme. Outputs contributing to the institution's impacts and outcomes must be submitted for each main division (programme) within the institution's vote and therefore line managers may be held accountable for the outputs generated within that programme.

An important issue for monitoring arising from the above is that of reporting performance against predetermined results. This means that targets should be set in conjunction with the budget. These targets should then be monitored during the implementation process and thereafter reported in the annual report. It is thus crucial to implement a system for monitoring performance on an ongoing basis. This system includes determining the institution's results, defining output indicators, and monitoring progress against targets.

The provincial institutions must identify key officials responsible for quarterly performance reporting to be provided with access to the Electronic Quarterly Reporting System (eQPRS). These officials include:

- Data Capturer
- Departmental Coordinator / Entity Coordinator
- Accounting Officer

5.1.1 Role of Data Capturers

Data capturers are delegated users within the institution with specific access rights to the eQPRS.

The data capturers have the following responsibilities:

- Configure non-standardised indicators in the eQPRS
- Add programmes / sub-programmes (based on the approved budget programme structure) on the eQPRS
- Configure all annual and quarterly targets in the eQPRS
- Capture required fields such as targets, actual performance, reasons for deviations, corrective measures, and additional comments (where necessary)
- Ensure that data captured is accurate, valid, relevant and coherent
- Save completed performance data for verification by the Departmental Coordinator / Entity Coordinator

5.1.2 Role of Departmental Coordinators / Entity Coordinators

The departmental coordinator / entity coordinator has the following responsibilities:

- For non-standardised institutions, configure programmes and sub-programmes based on the approved budget programme structure
- Gives access rights to the capturer prior approval by DPME
- Configure non-standardised indicators in the eQPRS
- Capture all annual and quarterly targets in the eQPRS
- Verify the data captured by the data capturer to ensure accuracy, validity, and relevance
- Submit completed performance data in the eQPRS to the responsible national department with concurrent functions (National Oversight) / provincial transferring departments (Public Entity Oversight), and the Office of the Premier for oversight

- Amend the data captured based on the inputs from the responsible national department with concurrent functions (National Oversight) / provincial transferring departments (Public Entity Oversight), and the Office of the Premier
- Submit quarterly reports to the Accounting Officer for approval

5.1.3 Role of Accounting Officer

Quarterly performance reporting can be viewed as an enabling mechanism that allows Accounting Officers to track progress against what has been planned and what is actually achieved in the form of service delivery outputs.

Accounting Officers have the following responsibilities:

- Approval of captured targets as reflected in the Annual Performance Plan and quarterly performance reports
- Sign off on final reported data by attaching an approval certificate

It is important to note that when the Accounting Officer approves the report on the eQPRS, the Accounting Officer will also be approving publication of the same report on the websites of Offices of the Premier and national departments with concurrent functions (where applicable). The approval of the report on the eQPRS also assures that the reported information is valid at the time of reporting and can be subjected to internal and external audit. The approved quarterly performance reports may also be used by external stakeholders for oversight and public access to information purposes.

5.2 Role of National Departments with Concurrent Functions (National Oversight)

National departments with concurrent functions (National Oversight) receive quarterly performance data through the eQPRS from the respective provincial departments for quality assurance.

National oversight departments have the following responsibilities:

- Interrogating data submitted against targets in the Annual Performance Plans
- Communicating data discrepancies, if any, through the eQPRS to the provincial counterparts
- Verify that the data submitted by provinces is correct and accurate
- Ensure that provincial departments have reported on all standardised output indicators

5.3 Role of Provincial Transferring Departments (Public Entity Oversight)

Provincial transferring departments (Public Entity Oversight) receive quarterly performance data through the eQPRS from the respective provincial 3C public entities for quality assurance.

Provincial transferring departments (Public Entity Oversight) have the following responsibilities:

- Interrogating data submitted against targets in the Annual Performance Plans
- Communicating data discrepancies, if any, through the eQPRS to the public entity
- Verify that the data submitted by the public entity is correct and accurate
- Ensure that provincial public entities have reported on all output indicators

5.4 Role of Offices of the Premier (OTPs)

Offices of the Premier are responsible for ensuring a smooth implementation of the eQPRS in the respective provinces for the 2024/25 financial year. Offices of the Premier need to fulfil their monitoring role within the performance reporting paradigm.

The OTPs need to perform the following functions upon receipt of quarterly performance reports:

- Ensure that the output indicators, annual targets and the quarterly targets, as contained in the Annual Performance Plans of provincial institutions, are correctly reflected in the eQPRS prior to the first quarter reporting period
- Quality-check the accuracy, comprehensiveness, relevance and coherence of performance reports / data submitted by provincial institutions
- Send back reports with comments (oversight) to provincial institutions for review through the eQPRS
- Follow up on outstanding submissions by provincial institutions
- Verify and facilitate the change of users in the eQPRS prior to the timeframes for reporting
- Publish data of provincial departments on their websites

5.5 Role of Department of Planning, Monitoring and Evaluation (DPME)

The eQPRS is administered by DPME.

5.5.1 The Role of DPME Coordinator

The DPME Coordinator is the overall administrator of the eQPRS. The DPME Coordinator is responsible for the following functions:

- Issue the Guideline for Provincial Quarterly Performance Reporting
- Annually set reporting timeframes on the eQPRS as outlined in these guidelines
- Configure the approved provincial uniform budget programme structures for standardised sectors
- Configure the standardised output indicators for standardised sectors in the eQPRS
- Grant eQPRS access rights to approved users
- Provide access to the eQPRS reports for relevant external stakeholders

6. POINTS TO REMEMBER WHEN PREPARING QUARTERLY PERFORMANCE REPORTS

The following are points to remember during the process of reporting in the eQPRS:

- The eQPRS must be accessed through the url: https://eqprs.dpme.gov.za using Google Chrome.
- Ensure that the targets in the eQPRS are the same as the targets that are in the tabled 2024/25 Annual Performance Plan as well as in the 2024/25 Estimates of Provincial Revenue and Expenditure. In other words, targets for each of the programme output indicators must be the same in all three documents.
- Ensure that the output indicators, annual targets and the quarterly targets for all four quarters are accurately configured by 30 June 2024 in order for quarter 1 reporting to commence from 1 July 2024.
- Ensure that all new users are registered on the eQPRS for access and navigation in the system prior to the timeframes for reporting.
- Users are advised to reset the eQPRS password after two failed attempts to avoid the account being locked out. As a safety feature, user accounts will be automatically locked by the eQPRS in the instance where users type an incorrect username / password more than three times when logging on. Resetting the eQPRS passwords can be done through clicking on the "Forgot Password" link and following the system generated prompts using Google Chrome.
- If an account is locked the user can unlock the account through clicking on the "Forgot Password" link and following the system generated prompts using Google Chrome.
- Ensure that the "Indicator Administration" table in the eQPRS is accurately completed including methods of calculation. Institutions should indicate if the indicator targets are Cumulative or Non-cumulative. In cases where a target is cumulative, the institution must specify if the indicator is Cumulative Year-End or Cumulative Year-to-Date in the eQPRS.

- **Cumulative Year-End:** The annual target is disaggregated into quarterly targets. Each quarter's target is reflected for a particular quarter. The annual target is an aggregation of all the quarters' targets. Therefore, each quarter's performance is reflected in a particular quarter. Annual performance is an aggregation of all the quarters' performance
- **Cumulative Year-to-Date:** The annual target should be disaggregated into quarterly targets. The previous quarters' target must be added to the next quarter to eventually add up to the annual target. Reporting should therefore reflect an aggregated performance from the beginning of the financial year up to the quarter being reported.
- **Non-Cumulative:** The annual target cannot be disaggregated into quarterly targets. The annual target (which is the same as quarterly target(s)) can either be reflected for each quarter or reflected as a target for a particular quarter. Where the same target is reflected throughout the financial year then the reported output as prescribed by the Indicator Administration table will be used as the annual output. If an annual target is reflected for a particular quarter, then the output reported for that quarter will be used as the annual output.

- The eQPRS will be closed on the submission date at midnight, as prescribed in the Guideline for Provincial Quarterly Performance Reporting. Therefore, late submission of information is non-compliance and the report submitted after the due date may not be reflected in the national progress report for that particular quarter.
- Data reported at the end of each quarter must be data that is valid at the time of reporting. This means that reported information must be reliable and verifiable evidence must be in place to support the reported information.
- Where additional evidence for performance from a previous quarter is received in a subsequent quarter, the performance must not be reflected in the actual output in the subsequent quarter. In addition, the institution must not make retrospective amendments to the approved quarterly performance report based on the late receipt of additional evidence for performance. The institution must ensure that the pre-audited annual performance report, due on 31 May 2025, is used to report this performance. The institution may make note of the additional evidence for performance from a previous quarter in the "Corrective Actions" column in the subsequent quarter's performance report.
- Institutions must not make retrospective amendments to the quarterly performance reports after approval and submission according to the submission dates in section 7 of these guidelines. Where errors are noted on previous quarterly performance reports that have been approved and submitted, the institution must ensure that the pre-audited annual performance report, due on 31 May 2025, is used to augment the non-financial performance information. The institution may make note of the error on the non-financial performance information from a previous quarter in the "Corrective Actions" column in the subsequent quarter's performance report.
- A narrative report reflecting any other service delivery information in addition to the core set of output indicators reported in the Quarterly Performance Report may be attached in the eQPRS.
- In cases where an Annual Performance Plan is amended in year, an institution must send a request to DPME through the Office of the Premier to amend the 2024/25 Annual Performance Plan on the eQPRS. A request must be accompanied by a tabled revised 2024/25 Annual Performance Plan indicating specific amendments and proof of tabling of the 2024/25 Annual Performance Plan at Legislature. Upon receipt of the request, DPME will open the system for two days to allow the institution to capture the revised APP.
- DPME will not open the system for capturing of revised APP in instances where a request is sent in Quarter 4.
- The following should be considered when populating the amendments to the Annual Performance Plan on eQPRS:
  - In the instance where an output indicator is amended, the previous version of the output indicator (based on the originally tabled Annual Performance Plan) must not be deleted from the eQPRS. The amended output indicator must

be captured into the eQPRS with the related performance targets.

- In the instance where performance targets are amended, the previous version of the performance targets (based on the originally tabled Annual Performance Plan) must not be deleted from the eQPRS. The output indicator must be recaptured in the eQPRS with the amended performance targets.
- In an instance where an annual target is revised in the re-tabled Annual Performance Plan, the institution must not make retrospective amendments to the quarterly targets for the quarters that were reported on prior to the revision and re-tabling of the Annual Performance Plan.
- This will ensure that there is a record on the eQPRS for all changes to the Annual Performance Plan and will enable institutions to report on both the originally tabled Annual Performance Plan and the re-tabled Annual Performance Plan, as per the Annual Report Guideline requirements. The institution must remember to provide the actual output from 1 April 2024 to the date of re-tabling in the pre-audited annual report, due on 31 May 2025, for those output indicators and annual targets that were discontinued from reporting based on the in-year revision and re-tabling of the Annual Performance Plan.

7. REPORTING DATES FOR 2024/25 FINANCIAL YEAR

The following reporting dates apply for the 2024/25 financial year and follow a definite sequence as indicated below:

- Provincial institutions must submit their first datasets to Offices of the Premier and their respective national departments / provincial transferring departments (where applicable).
- Offices of the Premier and national departments / provincial transferring departments (where applicable) comment on reported data and send it back to provincial institutions to effect the changes.
- Provincial institutions finalise the datasets for approval by the Accounting Officers.
- Late submission of information in the eQPRS is non-compliance.

SUBMISSION DATES 2024/25 QUARTERLY PERFORMANCE REPORTS (NON-FINANCIAL DATA)

2024/25 Quarters	Provincial Institutions to Offices of the Premier	Provincial Institutions to National Departments with Concurrent Function / Provincial Transferring Departments	Offices of the Premier and National Departments / Provincial Transferring Departments feedback to Provincial Institutions	Departmental Coordinator / Entity Coordinator to Accounting Officers for Approval	Accounting Officers Approval and Sign off	Office of the Premier Quarterly Publication
	Institutions Submit By:		Submit Between:			
First Quarter: Ending June 2024	Wed, 10 Jul 2024	Wed, 10 Jul 2024	Thurs, 11 Jul - Thurs, 18 Jul 2024	Fri, 19 Jul – Wed, 31 Jul 2024	Fri, 26 Jul - Wed, 31 Jul 2024	Wed, 14 Aug 2024
Second Quarter: Ending Sept 2024	Wed, 9 Oct 2024	Wed, 9 Oct 2024	Thurs, 10 Oct - Thurs, 17 Oct 2024	Fri, 18 Oct - Thurs, 31 Oct 2024	Mon, 28 Oct - Thurs, 31 Oct 2024	Wed, 13 Nov 2024
Third Quarter: Ending Dec 2024	Wed, 8 Jan 2025	Wed, 8 Jan 2025	Thurs, 9 Jan - Thurs, 16 Jan 2025	Fri, 17 Jan - Fri, 31 Jan 2025	Mon, 27 Jan - Fri, 31 Jan 2025	Fri, 14 Feb 2025
Fourth Quarter: Ending March 2025	Wed, 9 Apr 2025	Wed, 9 Apr 2025	Thurs, 10 Apr – Thurs, 17 April 2025	Fri, 18 Apr - Wed, 30 April 2025	Fri, 25 Apr - Wed, 30 Apr 2025	Wed, 14 May 2025
Pre-audited Annual performance data	Mon, 12 May 2025	Mon, 12 May 2025	Tues, 13 May - Tues, 20 May 2025	Wed, 21 May – Fri, 30 May 2025	Mon, 26 May - Fri, 30 May 2025	Validated outputs for the financial year are published in the Institution's Annual Report

The eQPRS will be opened from 1-30 September 2024 for the capturing of the 2023/24 audited performance report.

SUBMISSION DATES 2024/25 QUARTERLY PERFORMANCE REPORTS (NON-FINANCIAL DATA) - HEALTH

2024/25 Quarters	Provincial Institutions to Offices of the Premier	Provincial Institutions to National Departments with Concurrent Function / Provincial Transferring Departments	Offices of the Premier and National Departments / Provincial Transferring Departments feedback to Provincial Institutions	Departmental Coordinator / Entity Coordinator to Accounting Officers for Approval	Accounting Officers Approval and Sign off	Office of the Premier Quarterly Publication
	Institutions Submit By:		Submit Between:			
First Quarter: Ending June 2024	Fri, 26 Jul 2024	Fri, 26 Jul 2024	Mon, 29 Jul 2024	Tues, 30 Jul 2024	Wed, 31 Jul 2024	Wed, 14 August 2024
Second Quarter: Ending Sept 2024	Mon, 28 Oct 2024	Mon, 28 Oct 2024	Tues, 29 Oct 2024	Wed, 30 Oct 2024	Thurs, 31 Oct 2024	Wed, 13 November 2024
Third Quarter: Ending Dec 2024	Tues, 28 Jan 2025	Tues, 28 Jan 2025	Wed, 29 Jan 2025	Thurs, 30 Jan 2025	Fri, 31 Jan 2025	Fri, 14 February 2025
Fourth Quarter: Ending March 2025	Thurs, 24 Apr 2025	Thurs, 24 Apr 2025	Fri, 25 Apr 2025	Tues, 29 Apr 2025	Wed, 30 Apr 2025	Wed, 14 May 2025
Pre-audited Annual performance data	Tues, 27 May 2025	Tues, 27 May 2025	Wed, 28 May 2025	Thurs, 29 May 2025	Fri, 30 May 2025	Validated outputs for the financial year are published in the Institution's Annual Report

The eQPRS will be opened from 1-30 September 2024 for the capturing of the 2023/24 audited performance report.

8. PUBLICATION OF 2024/25 PERFORMANCE INFORMATION

Offices of the Premier are required to publish the quarterly performance information of provincial institutions on their websites in the 2024/25 financial year. This is being done in order to ensure transparency and enable accountability.

GUIDELINE FOR PROVINCIAL QUARTERLY PERFORMANCE REPORTING

1 APRIL 2024