



FINANCIAL
AND FISCAL
COMMISSION

Annual Performance Plan for 2024/2025

ABBREVIATIONS AND ACRONYMS

ACRONYM	DESCRIPTION
AG	Auditor General
APP	Annual Performance Plan
CEO	Chief Executive Officer
Commission	Financial and Fiscal Commission
DOR	Division of Revenue
DPME	Department of Planning Monitoring and Evaluation
ENE	Estimates of National Expenditure
FFC	Financial and Fiscal Commission
ICT	Information and Communications Technology
IGFR	Intergovernmental Fiscal Relations
MTBPS	Medium-Term Budget Policy Statement
MTEF	Medium-Term Expenditure Framework
MTSF	Medium-Term Strategic Framework
NDP	National Development Plan
NPC	National Planning Commission
NT	National Treasury
PFMA	Public Finance Management Act
RP	Research Programme
SALGA	South African Local Government Association

EXECUTIVE AUTHORITY STATEMENT – COMMISSION CHAIRPERSON



The 2023/2024 period for the Financial and Fiscal Commission was significantly challenging with the strengthening of its internal capacity. However the FFC was able to still perform in terms of its mandate. The FFC contributes significantly to providing advice and recommendations on financial and fiscal matters. It is maintained its vision to provide influential advice for an equitable, efficient and sustainable Intergovernmental Fiscal Relations System.

The 2024/2025 period will involve rigorous implementation of the Annual Performance Plan. The Financial and Fiscal Commission is focussed on the fundamental elements of restoring fiscal strength.

The Strategic Plan and the Annual Performance Plan 2024/2025 takes into account the priorities set out in the State of the Nation Address 2024, National Development Plan 2030 and Government's Medium-Term Strategic Framework that reflects on the outcomes priorities.

This Annual Performance Plan sets out the contributions that the Commission is making toward advancing sustainable and equitable intergovernmental fiscal relations system to realise the values of the Constitution of the Republic of South Africa.

The role of the FFC cannot be overstated in ensuring that its financial advice and recommendations are quality assured and evidence based. The Commission has endorsed the Annual Performance Plan and is committed to ensuring that it is implemented.

A handwritten signature in black ink, appearing to read 'Patience Mbava', written over a horizontal line.

Dr Patience Nombeko Mbava
Chairperson

ACCOUNTING OFFICER STATEMENT

The 2024/2025 Annual Performance Plan of the Financial and Fiscal Commission is guided by its Five Year Corporate Strategic Plan.

Performance targets have been developed by the Commission and are presented in this Annual Performance Plan. These performance targets will be monitored quarterly to reflect the Commission's continued progress and effort toward meeting its long-term performance goals and objectives. It is our hope that this performance framework will help society understand the importance of the Commission's work and the contributions that the Commission is making toward advancing sustainable and equitable intergovernmental fiscal relations system to realise the values of the Constitution of the Republic of South Africa.

The FFC is committed to ensuring that Annual Performance Plan is implemented.



Ms Ansuyah Maharaj-Dowra
Acting Chief Executive Officer

OFFICIAL SIGN-OFF

It is hereby certified that the attached Performance Plan:

- Was developed by the Financial and Fiscal Commission under the guidance of the Chairperson of the Commission, Dr Patience Nombeko Mbava.
- Takes into account all the relevant policies, legislation and other mandates for which the Financial and Fiscal Commission is responsible; and
- Accurately reflects the annual targeted performance and budgets and is based on the outcomes and outputs which the Financial and Fiscal Commission will endeavour to achieve given the resources that have been allocated to it in the budget for the 2024/25 financial year.

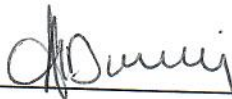
Signature: _____



Mr Tebogo Matabane

Chief Financial Officer

Signature: _____



Ms Ansuyah Maharaj-Dowra

Accounting Officer: Financial and Fiscal Commission

Approved by:

Signature: _____



Dr Patience Nombeko Mbava

Chairperson

PART A: OUR MANDATE

CONSTITUTIONAL MANDATE

The Commission is established in terms of Section 220 of the Constitution of the Republic of South Africa Act, 1996 as amended. The Constitution provides among others, that the Commission is an independent and impartial advisory institution to Parliament, provincial legislatures, organised local government and other organs of state on the division of revenue among the three spheres of government and any other financial and fiscal matters.

RELEVANT LEGISLATIVE AND POLICY MANDATES

The Financial and Fiscal Commission Act, 1997 as amended is the enabling legislation that gives effect to the constitutional requirements. The Commission must perform its functions as envisaged in the Constitution or as required by national legislation and may perform those functions on its own initiative; or on request of an organ of the state. The Commission must submit for tabling copies of all its recommendations made in terms of a provision of the Constitution to both Houses of Parliament and to the provincial legislatures.

An organ of state in one sphere of government which seeks to assign a power or function to an organ of state in another sphere of government in terms of law must notify the Commission of the fiscal and financial implications of such assignment and request the recommendation of the Commission on the future division of revenue raised nationally between the spheres of government as required by the Constitution; the fiscal power, fiscal capacity and efficiency of the relevant province or municipality in the case of an assignment to them; and any transfer of employees, assets and liabilities. An assignment contemplated has no legal force unless the organ of state making such assignment has requested and considered the recommendation of the Commission.

In addition to the Constitution, 1996 (as amended) and the Financial and Fiscal Commission Act, 1997 (as amended), the Commission operates in terms of the undermentioned regulatory prescripts:

Borrowing Powers of Provincial Governments Act, 1996 (Act No 48 of 1996) established a Loan Coordinating Committee (Committee) to coordinate the borrowing requirements of provincial governments, which must report to the Commission so as to allow the Commission to effectively fulfil its functions as contemplated in the Constitution.

Intergovernmental Fiscal Relations Act, 1997 (Act No 97 of 1997) allows for the Commission Chairperson or a delegation of the Commission designated by the Chairperson to attend the Budget

Council. After receiving any recommendations of the Commission in terms of but before the Division of Revenue Bill is introduced in the National Assembly, the Minister must consult the Provincial Governments, either in the Budget Council or in another way; organised local government, either in the Budget Forum or in another way; and the Commission.

Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003) (as amended) requires that draft national legislation which directly or indirectly amends the Act or provides for the enactment of subordinate legislation that may conflict with the Act, may be introduced in Parliament only after the Minister of Finance and the Commission have been consulted and responded to in writing.

Local Government: Municipal Systems Act, 2000 (Act No 32 of 2000) (as amended) requires that any assignment of functions or powers to municipalities must be preceded by request to the Commission to assess the financial and fiscal implications. Before embarking on any negotiations with parties in the bargaining council established for municipalities, the local government must consult the Commission.

Money Bills Amendment Procedure and Related Matters Act, 2009 (Act No 9 of 2009) After the adoption of the fiscal framework, the Division of Revenue Bill must be referred to the committee on appropriations of the National Assembly for consideration and report. The committees on appropriations must consult with the Commission and allow the Minister of Finance the opportunity to respond to any amendments proposed at least three days prior to the submission of the report to the relevant House.

Municipal Fiscal Powers and Functions Act, 2007 (Act No 12 of 2007) stipulates that the Minister of Finance must consult with the Commission prior to authorising a municipal tax and associated regulations.

Provincial Tax Regulation Process Act, 2001 (Act No 53 of 2001) If a province intends to impose a new provincial tax, the MEC for Finance in the province must submit particulars of the proposed provincial tax to the Minister of Finance. The Minister of Finance must submit a copy to the Commission for comment. The Minister of Finance is obliged to consider the comments of the Commission.

REVISED INSTITUTIONAL STRATEGY OVER THE FIVE-YEAR PLANNING PERIOD GUIDING THE ANNUAL PERFORMANCE PLAN

2024 Revised Commission Strategic Plan 2020-2025

The revised Commission 5-year strategy for the 2020-2025 planning period guiding this Annual Performance Plan is focused on realigning itself to be an influential constitutional institution and advisory body by making recommendations for consideration by "Parliament, provincial legislatures and any other authorities determined by national legislation" on financial and fiscal matters. This includes, but is not limited to: the macroeconomic environment globally and domestically impacting the financial stability and viability of the fiscal system as a whole; revenue and tax-related matters; the fiscal framework balancing the fiscal budget; the three spheres of government in terms of the intergovernmental transfers, to operations of individually "distinct, and interrelated" departments, provincial departments and local government' own revenue and loans.

As an independent Constitutional institution, the Commission's main interest lies in the implications of government strategies and plans for economic growth and legislation determining the equitability, functionality, productivity, and management of the financial and fiscal system. To that end, the Commission examines how economic and fiscal developments are complemented by effective financial and fiscal governance in realising the government's planned strategic outcomes.

To that end, the Commission conducts independent, objective research in making evidence-based recommendations to inform the government's policymaking. In implementing this strategy as the 2024/25 Annual Performance Plan, the Commission is to use research and evidence to ensure the sustainability between the financial-fiscal nexus; that the fiscal policy, including the distribution across the three spheres of government, is equitable, economical, and productive as the division of revenue. The goal of the FFC as an institution is to be a leading example of governance, following the advice the Commission gives to other institutions regarding functional-financial viability and spending efficiency. Hence, refocusing its available resources to build research capacity, capability and productivity within the Commission is imperative.

SONA 2024

The theme of President Cyril Ramaphosa's speech is on growth and progress since 1994. Important strides such as improvements in equality, access to basic infrastructure, economic freedom and human rights, a general reduction in poverty rate by raising the social safety nets were highlighted as major milestones achieved on this thirty-year anniversary of democracy in South Africa.

The recent challenges facing our young democracy and the economy are:

- I. The Russia/Ukraine conflict and the rising global tensions resulting supply chain disruptions, **rising prices** in fuel, escalating commodity and food prices and spreads, hampered many South Africans.
- II. **State Capture** has halted the growth potential of the South African economy and continues to haunt the nation. The ongoing effects are visible through the crumbling public service, infrastructure, and efficiency, resulting in failed projects and failing power stations.
- III. The **Covid-19 pandemic** being the worst pandemic witnessed in the last century, accounted for over 100 000 deaths and more than 2 million job losses, and **gender-based violence**.
- IV. **Climate change**, as our nation has experienced server flooding, droughts, wildfires, storms and heatwaves.

With challenges come opportunities for progress. The major achievements are:

First, on youth employment. The President praised the National Youth Development Agency (NYDA) for setting up the national youth service as well as the youth employment service, which allows all South Africans an equal chance to prosper and the generational injustices of the past regime of segregation on racial grounds to be reversed.

Second, progress in the workplace as more women have been promoted to advance in the workplace and acquire land, and the proportion of executive jobs held by black South Africans has increased five-fold between 1996 and 2016.

National Development Plan 2030 & Medium-Term Strategic Framework (MTSF) 2019-2024

The MTSF is a strategic government document that guides the 5-year implementation and monitoring of the NDP 2030 in terms of its stated outcomes. It identifies the priorities to be undertaken during the MTSF planning period 2019 to 2024, which are to place the country on a positive trajectory towards the achievement of the 2030 vision. The Commission mandate requires it to provide research and evidence on the division of revenue between the three spheres of government: national, provincial and local, to ensure that the allocation, reallocation and reprioritisation of resources is informed by these priorities.

The MTSF sets targets for the implementation of the priorities and interventions for the 5-year period and states the outcomes and indicators to be monitored. The Seven Priorities for 2019-2024 derived from the Electoral Mandate and State of the Nation Address are as follows:

- Priority 1: Building a capable, ethical and developmental state
- Priority 2: Economic transformation and job creation
- Priority 3: Education, skills and health
- Priority 4: Consolidating the social wage through reliable and quality services
- Priority 5: Spatial integration, human settlements and local government

- Priority 6: Social cohesion and safe communities
- Priority 7: A Better Africa and World

Further, the government has undertaken to factor in the interests of Women, Youth and People with Disabilities during the implementation of the MTSF. All the priorities are important for the Commission, which is tasked with providing evidence and research to inform fiscal policy and allocations in supporting these priorities.

RELEVANT COURT RULINGS

There are no relevant court rulings impacting this plan.

PART B: OUR STRATEGIC FOCUS

SITUATIONAL ANALYSIS

The Commission is charged with conducting research and evidence-based policy research to inform and make recommendations to Parliament and the legislature on fiscal and financial matters. The Commission provides advice on fiscal management in terms of raising and spending public finances and the economic and equitable division of revenue amongst the three spheres of government.

It is incumbent upon the Commission to inform policymakers of all spheres of financial and fiscal matters through stakeholder engagements and partnerships. This includes:

- Parliament (including the National Assembly and National Council of Provinces) and the Provincial Legislatures to which the Commission provides statutorily mandated advice.
- Any other authorities determined by national legislation, e.g. government stakeholders within the fiscal and Intergovernmental Fiscal Relations (IGFR) system, Organised Local Government, Provincial Executives and Fiscal Institutions Advancing Democracy, to name a few.

The Commission is particularly concerned with the government's impact on ensuring the sustainability of the financial-fiscal nexus to alleviate the long-standing socio-economic challenges of poverty, inequality and unemployment.

5.1 External Environment Analysis

While the International Monetary Fund (IMF) is looking at the rise in temperatures in its latest Fiscal Monitor under the theme: "Climate Crossroads Fiscal Policies in a Warming World" (2 October 2023), the Commission is rather focused on the rising geopolitical tensions and frictions, escalating to wars and conflicts, disrupting trade, capital flows, and thereby the economic, financial, and fiscal stability across nations. Contrary to these concerns, according to IMF's World Economic Outlook (2023), global economic growth is set to decelerate further from 3.5 per cent in 2022 to 3.0 per cent in 2023, and further 2.9 into 2024. Although global inflation is forecast to decline steadily, from 8.7 percent in 2022 to 6.9 percent in 2023 and 5.8 percent in 2024 due to monetary tightening by central banks, the Commission deems the recent outbreak of wars and conflicts in the Middle East and the Red Sea, on top of the ongoing conflict between Russia and Ukraine are likely to raise prices due to uncertainty and supply chain disruptions.

Although the growth trajectory in Emerging Market and Developing Economies (EMDE) remains positive from 3.9 per cent in 2022 to 4.0 per cent in 2023 and 2024, high debt levels, diverging growth patterns and higher borrowing costs exacerbate the downside risk of some of the EMDE.

Significantly, 2024 being an election year for the national and provincial spheres of government, South Africa must maintain its fiscal credibility and resilience facing these challenges by remaining committed to consistency in its policy stance.

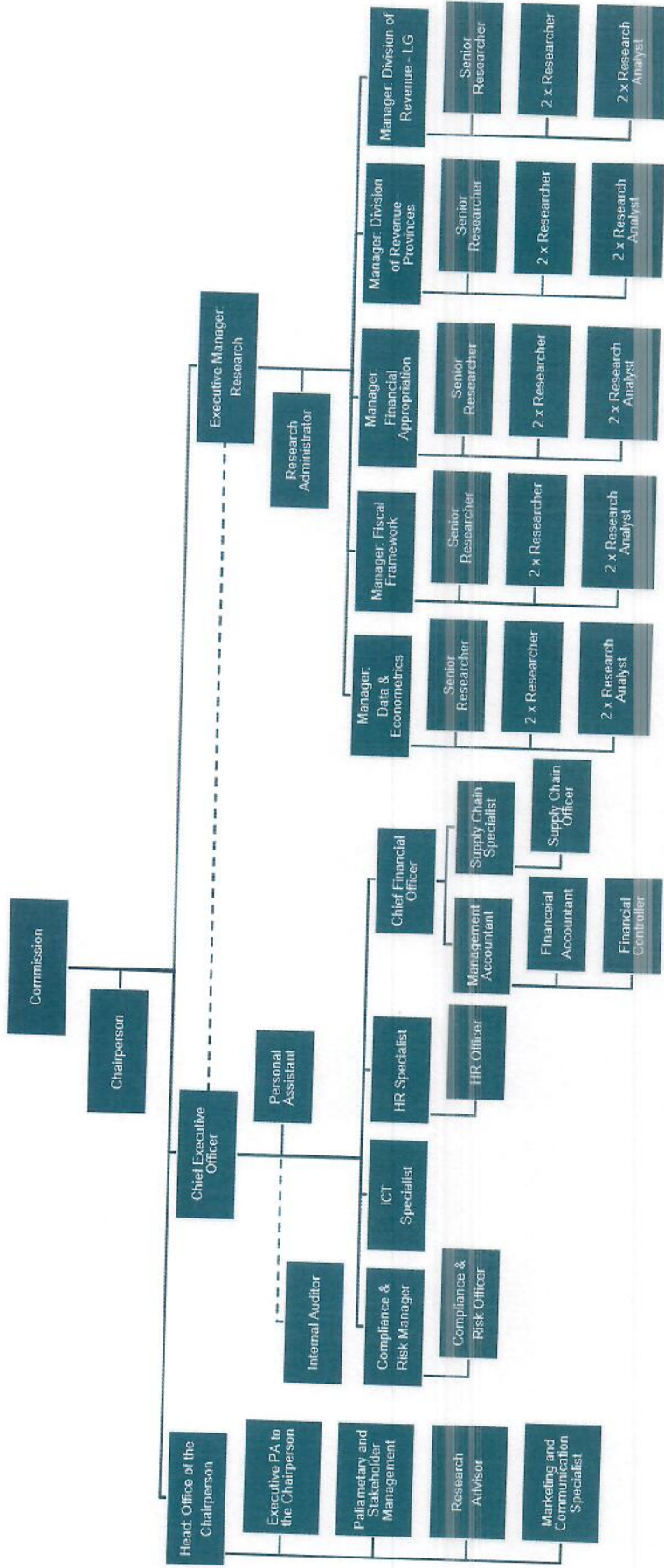
5.2 Internal Environment Analysis

Despite challenges, the Commission has completed the three institutional transformation projects at both a strategic and operational level of implementation as committed in the 2024/25 Annual Performance Plan: Firstly, the organisation has completed its first phase of institutional reconstruction and reorganisation through its Strategic Organizational Alignment and Restructuring (SOAR) project to reduce operational and administrative redundancies. The purpose is for the institution to be capacitated and better fitted towards fulfilling its constitutional mandate and core function of research, to streamline and strengthen its resource allocation to its core function. The result can be seen in the actual savings on cost of employees for administrative function.

Secondly, the Commission has implemented its strategic relocation and consolidation of the FFC offices to its place of market, to be close to Parliament as the primary stakeholder. This undertaking will benefit the Commission in the long term to fulfil its mandate to advise legislature as per the Constitution.

Thirdly, as committed in the Annual Performance Plan of 2024/25 to lead by example the Commission received its first unqualified audit without significant fundings (i.e. cleaned audit) in seven 7 years. Not Furthermore, the Commission has been receiving requests from an increasing number of provincial legislatures seeking advice to enact and operationalise similar functions of the national Money Bills Amendment Procedure and Related Matters Act 9 of 2009, but at the provincial level. More and more provinces are calling upon the Commission to advise provincial legislatures in exercising its oversight function on its provincial money bills and related matters. The Commission sees these requests to be in line with Section 214 of the Constitution and the other enabling legislation relevant to provincial and local government taxes and loans. Hence, a framework to operationalise with provisions is being formulated to submit for Commission approval to implement.

Approved Financial and Fiscal Commission Organogram



Note: Interns (though funded in the budget) are not expressed in the organisational structure, as the Internship Policy of the Commission governs it.

For the 2024/25 financial year, it is envisaged that with the expansion of its research scope and capacity to advise provincial legislatures, organised local government and councils on subnational money bill matters. Alternative means for provisions is currently being considered as supplements to fund its upward trajectory.

In terms of secretariat support, learning from past experiences of the previous structure, the Commission has consolidated and reconfigured its corporate services into more specific topics and areas of function, reporting directly to the Chief Executive Officer, who is ultimately accountable for the organisation's functioning. Human Resources and Compliance and Risk functions will report directly to the CEO to improve the effectiveness of internal control of staff and human capital and risks to the organisation. Finance, managed by the Chief Financial Officer, will work side-by-side with the Accounting Officer per the PFMA. The Internal Auditor will functionally support the Audit & Risk Committee to maintain internal control of finance function and administratively report to the CEO.

The Commission endeavours to recruit widely within South Africa and believes in strengthening the empowerment of Women, Youth and People with Disabilities in its recruitment process.

The statistics of the FFC are reflected hereunder as at 31 December 2023.

	Male				Female				Total
	African	Coloured	Asian	White	African	Coloured	Indian	White	
Permanent	8	1	1	0	2	2	1	2	17
Fixed term	1	0	0	0	1	0	0	0	2
Interns	3	0	0	1	4	0	0	0	8
Total	12	1	1	1	7	2	1	2	27
	15				12				

The Commission has adopted the principle of "hiring the *right person* for the *right job* for the *right reason*" in its recruitment plan. As such, the commission will continuously reviewing its organisational structure and processes to ensure that it is an efficient, effective and fit-for-purpose organisation customised for fulfilling its constitutional mandate.

Status of compliance with the B-BBEE Act

The Commission is aligned with the objectives of the BBBEE Act; this is evidenced by its application of the BBBEE codes of good practice in implementing preferential procurement in its supply chain management processes.

5.3 Impact and outcomes

The impact statement with strategic outcomes of the Commission is:

"Strengthened financial governance and fiscal system through making researched, evidence-based recommendations to policymakers".

- **Outcome 1:** A conducive corporate environment with sound financial controls of Commission resources for fulfilling its mandate.
 - Leading by example - implement our advice to public sector institutions regarding spending efficacy, operational functionality, and institutional efficiency.
 - Focusing the available resources to build research capacity, capability and productivity to fulfil the Commission mandate.
- **Outcome 2:** Evidence-based informed policymaking through recommendations on financial and fiscal matters to the legislature.
 - Improving the fiscal system of South Africa through research and evidence-based policymaking recommendations.
 - Monitoring, analysing and advising through recommendations on current economic and fiscal issues to inform the policymakers and the public.

5.4 Resource Considerations

5.4.1 Revenue and expenditure trends and estimates

Statement of financial performance	Audited outcome			Approved budget	Average growth rate (%)	Expenditure/ total: Average (%)	Medium-term estimate			Average growth rate (%)	Expenditure/ total: Average (%)
	2020/21	2021/22	2022/23				2023/24	2020/21-2023/24	2024/25		
R thousand											
Revenue											
Tax revenue	-	-	-	-	-	-	-	-	-	-	-
Non-tax revenue	526	620	1 575	1 262	33.9%	1.6%	1 521	1 780	1 875	14.1%	2.5%
Other non-tax revenue	526	620	1 575	1 262	33.9%	1.6%	1 521	1 780	1 875	14.1%	2.5%
Transfers received	63 821	63 199	63 839	59 084	-2.5%	98.4%	60 266	62 966	65 849	3.7%	97.5%
Total revenue	64 347	63 819	65 414	60 346	-2.1%	100.0%	61 787	64 746	67 724	3.9%	100.0%
Expenses											
Current expenses	66 776	65 519	54 586	60 346	-3.3%	100.0%	61 787	64 746	67 724	3.9%	100.0%
Compensation of employees	31 146	30 049	37 467	33 668	2.6%	54.2%	33 550	31 743	33 277	-0.4%	52.1%
Goods and services	33 258	35 131	16 903	26 278	-7.6%	44.5%	27 817	32 564	33 988	9.0%	47.3%
Depreciation	2 372	339	216	400	-44.8%	1.3%	419	439	459	4.7%	0.7%
Total expenses	66 776	65 519	54 586	60 346	-3.3%	100.0%	61 787	64 746	67 724	3.9%	100.0%
Surplus/(Deficit)	(2 429)	(1 700)	10 828	-	-100.0%	-	-	-	-	-	-

5.4.2 Personnel information

Salary level	Post status estimated for 31 March 2024		Number and cost of personnel posts filled/planned for on funded establishment															Number	
	Number of posts on approved establishment	Number of funded posts	Actual			Revised estimates			Medium-term expenditure estimate									Average growth rate of personnel posts (%)	Average salary level/ Total (%)
			2022/23			2023/24			2024/25			2025/26			2026/27				
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
1-6	12	62	45	37 467	833	43	33 668	783	42	33 551	799	32	31 742	992	32	33 277	1 040	-0.4%	100.0%
7-10	18	18	16	4 631	289	10	2 565	257	10	2 572	257	1	149	149	1	156	156	-60.7%	13.3%
11-12	25	20	8	6 150	769	8	3 953	494	8	3 993	499	8	4 186	523	8	4 390	549	3.6%	21.9%
13-16	12	12	11	10 918	993	14	12 667	906	13	11 848	911	12	11 525	960	12	12 078	1 006	-1.6%	34.6%
17-22	-	-	10	15 769	1 577	11	14 464	1 315	11	15 138	1 376	11	15 883	1 444	11	16 654	1 514	4.8%	30.1%

PART C: MEASURING OUR PERFORMANCE

PROGRAMME 1: ADMINISTRATION

Purpose: Provide a conducive corporate environment with sound financial controls of Commission resources for fulfilling its mandate.

6.1 Sub-Programmes

Office of the Chairperson and Commission

The Chairperson and Commission provide strategic direction and leadership to the organisation and are responsible for research matters and institutional outcomes. This sub-programme provides secretariat and administrative support and reports directly to the Chairperson and the Commission.

Office of the CEO

The Chief Executive Office supports the Chairperson and the Commission in providing operational leadership and execution for the organisation. The Chief Executive Officer is responsible for the operational outputs and implementation and all responsibilities conferred by being the Commission's accounting officer. Its function involves identifying all operational and administrative support requirements in terms of ICT management, Human Resources, and Facilities, monitoring and maintaining service levels with financial governance and setting standards aligned with compliance and best practices.

Finance

The Finance division reports to the CEO and administers financial governance and compliance with all relevant financial statutes and regulations, the most important of which is the Public Finance Management Act (PFMA). In ensuring compliance, the unit strives to attain a balance between achieving service excellence and maintaining administrative controls.

6.2 Programme 1 - Outcomes, Outputs, Performance Indicators and Targets

Revised Outcome	Outputs	No.	Output Indicators	Audited / Actual Performance			Estimated Performance	MTEF Period		
				2020/21	2021/2022	2022/23		2023/24	2024/25	2025/26
A conducive corporate environment with sound financial controls of Commission resources for fulfilling its mandate	Human Resource Management Reports in line with the implementation of training and development, the recruitment plan and the employment equity plan.	1.1.1	Percentage spend of training budget.	#	#	7.1% due to Policy uncertainty combined with PDP management.	>85%	>90%	>90%	>90%
			Number of quarterly reports on monitoring of the recruitment plan and the Employment Equity Plan implementation.	#	#	4	4	4	4	
			Number of quarterly ICT reports	#	#	4	4	4	4	
	ICT reports monitoring the implementation of ICT components (namely software and hardware) supporting operations.	1.2.1								
	Audit Opinion by the Auditor General South Africa	1.3.1	Audit Opinion obtained.	Unqualified audit opinion with findings	Unqualified audit opinion with findings	Unqualified audit opinion with no findings (a clean audit)	Unqualified audit opinion with no findings (a clean audit)	Unqualified audit opinion with no findings (a clean audit)	Unqualified audit opinion with no findings (a clean audit)	Unqualified audit opinion with no findings (a clean audit)

6.3 Programme 1 - Indicators, Annual and Quarterly Targets

Revised Outcome	Outputs	No.	Output Indicators	MTEF Period				
				2024/25	Q1	Q2	Q3	Q4
A conducive corporate environment with sound financial controls of Commission resources for fulfilling its mandate	Human Resource Management		Percentage spend of training budget.	>90%	>50%	>60%	>80%	>85%
	Reports in line with the implementation of training and development, the recruitment plan and the employment equity plan.	1.1.1						
			Number of quarterly reports on monitoring of the recruitment plan and the Employment Equity Plan implementation.	4	1	1	1	1
		1.1.2						
	ICT reports monitoring the implementation of ICT components (namely software and hardware) supporting operations.		Number of quarterly ICT reports	4	1	1	1	1
	Audit Opinion by the Auditor General South Africa		Audit Opinion obtained.		n/a	Unqualified audit opinion with no findings (a clean audit)	n/a	n/a
		1.3.1						

Financial and Fiscal Commission Annual Performance Plan for the financial year 2024/25

Compliance Charter, Policy and Manual developed	1.3.3	Development of the compliance Charter, Policy and Manual					3	
Risk management reports	1.3.4	Number of risk management reports generated and submitted to the Accounting Officer, corroborating the Audit Improvement Plan.	4	1	1	1	1	1
Procurement reports monitoring the duration as well as progress of the procurement plan	1.3.5	Percentage of Procurement processes completed within 6 months of requisition, in line with the procurement plan.	>=90%	>=85%	>=85%	>=85%	>=85%	>=85%
Quarterly management reports	1.3.6	Number of quarterly reports	4	1	1	1	1	1

Explanation of planned performance over the medium-term period

The Administration programme's sole purpose is to provide integrated business support to research in terms of human resource management, information and communication technology and sound financial management. Under the leadership of the Chairperson beginning in August 2021, the desired outcome for the administration programme is to build "**an agile, responsive and resilient institution in changing times**". To that end, 2024/25 shall be a year of functional optimisation through productivity restructuring and revitalisation.

In the same year, the Commission plans to substantially step up the reporting requirements for improved transparency and governance of the administration programme. It has been the main costing item of the Commission's scarce resource for too long, with rather limited reporting as means of control, only to result in a substantial number of operational issues and findings in the end.

Hence, the old Corporate Services function is consolidated under the CEO to ensure that all support services are executed timeously and proactively, whether in human resource management, ICT or physical infrastructure of facility and accommodation. Effective initiatives are undertaken towards enabling the Commission to attract, develop and retain the skills needed to deliver on its mandate.

The Administration programme is also responsible and accountable for the Commission's control environment, risk management, and compliance functions. The Finance team needs to ensure sound financial controls of Commission resources and strive towards a "clean audit" in financial statements and procurement management, working together with compliance monitoring and risk management.

Focus over the medium term will be placed on strengthening governance and accountability, emphasising further maturing institutional risk management and intensifying anti-corruption and ethics management. The programme shall continue striving towards transparency and clean governance in all aspects of managing the administrative function of the Commission. Change management has already begun with the focus on implementing institutional overhaul by means of restructuring and office relocation.

6.4 Programme 1 - Resource Considerations

6.4.1 Expenditure trends and estimates

Administration expenditure trends and estimates by subprogramme and economic classification

Financial and Fiscal Commission Annual Performance Plan for the financial year 2024/25

Expenses Rand thousand	Audited outcome			Budget	Revised	Changes from budget estimate	MTEF		
	2020/21	2021/22	2022/23				2023/24	2024/25	2025/26
	Objective/Activity								
Administration	55 988	45 219	38 937	38 559	41 506	2 947	41 043	44 277	44 277
Economic classification									
Current payments	55 988	45 219	38 937	38 559	41 506	2 947	41 043	44 277	44 277
Compensation of employees	21 315	17 177	22 337	19 434	16 572	(2 862)	16 120	16 899	17 710
Salaries and wages	16 023	15 161	18 863	18 623	15 761	(2 862)	15 270	16 009	16 779
Social contributions	5 292	2 016	3 474	811	811	-	850	890	931
Goods and services	32 301	27 703	16 383	18 725	24 534	5 809	24 504	26 938	26 107
Of which									
Administrative fees	18 441	772	427	1 146	1 146	-	1 201	1 258	315
Advertising	265	-	-	-	-	-	-	-	-
Minor assets	-	2 032	-	1 300	1 300	-	1 362	1 427	1 492
Audit costs: External	1 438	2 908	2 955	2 467	2 467	-	2 585	2 708	2 831
Bursaries: Employees	-	45	-	-	-	-	-	-	-
Catering: Internal activities	-	86	500	-	-	-	-	-	-
Communication (G&S)	839	169	-	-	-	-	-	-	-
Computer services	4 492	2 974	793	836	2 836	2 000	2 876	3 918	3 460
Consultants: Business and advisory services	2 694	3 073	645	1 462	1 462	-	1 532	1 605	1 605
Legal services (G&S)	-	-	-	-	3 809	3 809	2 380	2 380	2 380
Agency and support/outourced services	106	2 029	1 903	1 167	1 167	-	1 223	1 281	489
Entertainment	-	-	4	-	-	-	-	-	-
Consumables: Stationery, printing and office supplies	-	602	275	150	150	-	657	665	672
Operating leases	-	4 832	4 455	7 322	7 322	-	7 673	8 539	8 682
Transport provided: Internal activities	3 769	-	-	-	-	-	-	-	-
Travel and subsistence	257	345	2 358	103	103	-	108	113	118
Training and development	-	1 013	1 050	367	367	-	385	403	421
Operating payments	-	6 823	-	2 405	2 405	-	2 520	2 640	3 640
Venues and facilities	-	-	1 019	-	-	-	-	-	-
Depreciation	2 372	339	216	400	400	-	419	439	459
Total Expenditure	55 988	45 219	38 937	38 559	41 506	2 947	41 043	44 277	44 277

6.4.2 Personnel information

Administration personnel numbers and cost by salary level

Salary level	Post status estimated for 31 March 2024		Number and cost of personnel posts filled/planned for on funded establishment															Number	
	Number of posts on approved establishment	Number of funded posts	Actual			Revised estimates			Medium-term expenditure estimate									Average growth rate of personnel posts (%)	Average salary level/ Total (%)
			2022/23			2023/24			2024/25			2025/26			2026/27				
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
	24	24	24	24 681	1 028	21	17 954	855	20	17 569	878	20	18 416	921	20	19 296	965	2023/24 - 2026/27	
1-6	2	2	2	295	148	-	-	-	-	-	-	-	-	-	20	19 296	965	2.4%	100.0%
7-10	11	11	11	6 411	583	7	2 828	404	7	2 811	402	7	2 947	421	7	3 088	441	-	1.7%
11-12	6	6	6	6 543	1 091	9	7 451	828	8	6 730	841	8	7 052	881	8	7 386	923	-0.3%	37.6%
13-16	5	5	5	8 770	1 754	5	7 166	1 433	5	7 492	1 498	5	7 855	1 571	5	8 232	1 646	4.7%	23.9%
17-22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

6.5 Key risks

Outcome	Key Risk	Risk Mitigation
<p>A conducive corporate environment with sound financial controls of Commission resources for fulfilling the Commission mandate</p>	<p>Ineffective Contract Management Commitments which may result in the following:</p> <ul style="list-style-type: none"> • Non completion of projects awarded. • Incomplete contracts register. • Scope creep • Wasteful expenditure • Financial loss • Litigations • Unauthorised expenditure • Poor quality disputes deficient Service Level Agreement 	<p>Supply Chain Management approved and updated policies Provision of progress reports monthly to management.</p> <p>Connecting payment systems with Service Level Agreement and Service performance of Service Providers.</p> <p>Notification of user divisions 6 months prior to contract expiry and initiate procurement plan updates if necessary.</p>
	<p>Ineffective Asset management</p>	<p>Integrate the asset register with physical verification of assets in terms of the Asset Management Policy.</p>
	<p>Lack of integration between the budget and the procurement plan for a proactive, efficient SCM process.</p>	<p>Integrating the budget with the procurement plan, so the demand plan is resourced appropriately.</p>
	<p>Reactive as opposed to proactive parliamentary liaison service and function.</p>	<p>Parliamentary Liaison Officer to actively manage and control stakeholder relations in processing invites.</p>

PROGRAMME 2: RESEARCH

Purpose: Provide research and evidence-based recommendations to the legislature to inform policymaking on financial and fiscal matters.

This programme is the core function of the Commission and the very meaning of the Commission's existence as enshrined in the Constitution. The research Programme is responsible for conducting research to make evidence-based recommendations to Parliament, provincial legislatures and any other authorities determined by national legislation, to inform and advise policymakers on financial and fiscal matters.

7.1 Programme 2 - Outcomes, Outputs, Performance Indicators and Targets

Revised Outcome	Outputs	No.	Output Indicators	Audited / Actual Performance				Estimated Performance	MTEF Period		
				2020/21	2021/2022	2022/23	2023/24		2024/25	2025/26	2026/27
Evidence-based informed policymaking through recommendations on financial and fiscal matters to the legislature.	Annual Submission for the Division of Revenue with Recommendations	2.1.1	Annual Submission for the Division of Revenue with Recommendations tabled.	1	1	1	1	1	1	1	1
	Technical Research report regarding the Annual Submission	2.1.2	Technical Research report regarding the Annual Submission published.	1	1	1	1	1	1	1	1
	Policy Briefs	2.1.3	Number of Policy Briefs published.	4	10	11	>=10	>=10	>=10	>=10	>=10
	Submission on the Medium-Term Budget Policy Statement	2.1.4	Submission on the Medium-Term Budget Policy Statement submitted.	1	1	1	1	1	1	1	1
	Submission on the Division of Revenue Bill	2.1.5	Submission on the Division of Revenue Bill submitted.	1	1	1	1	1	1	1	1

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Submission on the Appropriation Bill	2.1.6	Submission on the Appropriation Bill submitted.	1	1	1	1	1	1	1	1
Briefings and presentations for engagement	2.2.1	Number of briefings and presentations made.	46	25	50	>=20	>=20	>=20	>=20	>=20

7.2 Programme 2 - Indicators, Annual and Quarterly Targets

Revised Outcome	Outputs	No.	Output Indicators	MTEF Period				
				2024/25	Q1	Q2	Q3	Q4
Evidence-based informed policymaking through recommendations on financial and fiscal matters to the legislature.	Annual Submission for the Division of Revenue with Recommendations	2.1.1	Annual Submission for the Division of Revenue with Recommendations tabled.	1	1			
	Technical Research report regarding the Annual Submission	2.1.2	Technical Research report regarding the Annual Submission published.	1	1			
	Policy Briefs	2.1.3	Number of Policy Briefs published.	>=10	>=10			
	Submission on the Medium-Term Budget Policy Statement	2.1.4	Submission on the Medium-Term Budget Policy Statement submitted.	1			1	
	Submission on the Division of Revenue Bill	2.1.5	Submission on the Division of Revenue Bill submitted.	1	1			
	Submission on the Appropriation Bill	2.1.6	Submission on the Appropriation Bill submitted.	1	1			
	Briefings and presentations for engagement	2.2.1	Number of briefings and presentations made.	>=20		>5	>10	>5

Explanation of planned performance over the medium-term period

To advance "**evidence-based informed policymaking through recommendations on financial and fiscal matters to the legislature**", the research programme plans to substantially expand its internal capacity to conduct quality research to make recommendations to meet the stakeholders' needs. To that end, the programme will research legislated topics guided by the Commission, prepare research and discussion documents, hold research seminars and respond to stakeholders. Its duties are to prepare formal submission documents to submit to Parliament, provincial legislatures and any other authorities determined by national legislation. The programme will continue to produce regular research papers, policy briefs, a technical report with research chapters, budget submissions and annual submission research to inform Parliament and legislatures on matters of the fiscus, financial and economic environment of South Africa.

From 2023 onwards, the research programme has been conducting special research projects to advise the Commission and Chairperson on the strategic topics for stakeholder engagements to optimise the Commission's influence. Through the sub-programmes of Macroeconomic unit, Data unit, Appropriation, Division of Revenue: Provinces and Division of Revenue: Local Government, the programme will continue to use researched evidence to influence evidence-based informed policymaking on the relevant policies and legislation.

The overarching theme for the Annual Submission to be submitted during the financial year of the APP is "**Public sector productivity and economic growth**". In essence, the concept of enhancing productivity or *output per unit of input*, can be divided into two interrelated schools of thought: productivity by reallocation to efficiency, and/or doing more with less. For the 2024/25 Annual Submission for the Division of Revenue, the Commission is interested in researching fiscal policy levers to improve efficiencies of output in the public sector across three spheres of government on social goods and services (provinces) and basic goods and services (local government).

In terms of special projects, the Commission research is researching the impacts of its recommendations made on the proposed Public Procurement Bill Amendment as it is arguably one of the integral functions of government enabling it to make strategic purchases of public goods and services through competitive and equitable means. Similarly, the going concerns about the persistent deterioration in the state of State-Owned Enterprises, promulgating towards the worst energy crisis ever witness in South Africa since democracy, deserves extended attention.

7.3 Programme 2 - Resource Considerations

7.3.1 Expenditure trends and estimates

Research expenditure trends and estimates by subprogramme and economic classification

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Expenses Rand thousand	Audited outcome			Budget	Revised	Changes from budget estimate	MTEF		
	2020/21	2021/22	2022/23	2023/24			2024/25	2025/26	2026/27
Objective/Activity									
Administration	10 788	20 300	15 650	26 787	18 840	(7 947)	20 744	20 469	23 447
Economic classification									
Current payments	10 788	20 300	15 650	26 787	18 840	(7 947)	20 744	20 469	23 447
Compensation of employees	9 831	12 872	15 130	25 043	17 096	(7 947)	17 430	14 843	15 567
Salaries and wages	8 702	11 116	13 358	23 661	15 714	(7 947)	15 982	13 326	13 981
Social contributions	1 129	1 756	1 772	1 382	1 382	-	1 448	1 517	1 586
Goods and services	957	7 428	520	1 744	1 744	-	3 314	5 626	7 880
Of which									
Administrative fees	304	619	-	700	700	-	734	769	803
Computer services	-	194	70	-	-	-	-	-	-
Consultants: Business and advisory services	590	4 945	-	-	-	-	-	-	-
Consumables: Stationery, printing and office supplies	35	-	450	-	-	-	-	-	-
Travel and subsistence	27	-	-	1 044	1 044	-	1 094	1 146	1 500
Training and development	-	-	-	-	-	-	1 486	2 211	3 645
Operating payments	1	1 670	-	-	-	-	-	-	-
Venues and facilities	-	-	-	-	-	-	-	-	-
Total Expenditure	10 788	20 300	15 650	26 787	18 840	(7 947)	20 744	20 469	23 447

7.3.2 Personnel information

Research personnel numbers and cost by salary level

Salary level	Post status estimated for 31 March 2024		Number and cost of personnel posts filled/planned for on funded establishment															Number	
	Number of posts on approved establishment	Number of funded posts	Actual			Revised estimates			Medium-term expenditure estimate									Average growth rate of personnel posts (%)	Average salary level/Total (%)
			2022/23			2023/24			2024/25			2025/26			2026/27				
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
1-6	38	38	21	12 786	609	22	15 714	714	22	15 982	726	12	13 326	1 110	12	13 981	1 165	-3.8%	100.0%
7-10	12	12	12	3 256	271	9	2 430	270	9	2 430	270	-	-	-	-	-	-	-	27.8%
11-12	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13-16	10	10	4	3 604	901	7	5 986	855	7	5 906	844	6	5 299	883	6	5 560	927	-2.4%	36.5%
17-22	6	6	5	5 926	1 185	6	7 298	1 216	6	7 646	1 274	6	8 027	1 338	6	8 421	1 404	4.9%	35.7%
17-22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

7.4 Key risks

Outcome	Key Risk	Risk Mitigation
Evidence-based informed policymaking through recommendations on financial and fiscal matters.	Lack of proper understanding of FFC Mandate of the Commission by internal and external stakeholders	Familiarising with the correct interpretations of the commissions mandate on committee engagements

PART D: TECHNICAL INDICATOR DESCRIPTIONS

PROGRAMME 1: ADMINISTRATION

Output Indicator	No. 1.1.1
Indicator Title	Percentage spend of training budget.
Definition	This indicator measures the expenditure on research training and development against the budgeted amount in a financial year.
Source of data	Quarterly Financial/HR Reports
Method of Calculation / Assessment	(Training and development spend to date / Training and development budget for the year) x 100
Means of verification	Audited Financial Statements
Assumptions	The Commission will budget for training and development
Disaggregation of Beneficiaries (where applicable)	<ul style="list-style-type: none"> • Target for Women: N/A • Target for Youth: N/A • Target for People with Disabilities: N/A
Spatial Transformation (where applicable)	<ul style="list-style-type: none"> • Reflect on contribution to spatial transformation priorities: N/A • Reflect on the spatial impact area: N/A
Calculation Type	Cumulative (year-end)
Reporting Cycle	Quarterly
Desired performance	85% of the budgeted amount of training and development spent
Indicator Responsibility	Human Resources Specialist

Output Indicator	No. 1.1.2
Indicator Title	Number of quarterly reports on monitoring of the recruitment plan and the Employment Equity Plan implementation.
Definition	This indicator monitors the implementation of the recruitment plan as well as the employment equity plan on gender, youth and people with disabilities mainstreaming.
Source of data	Quarterly Human Resources Reports
Method of Calculation / Assessment	Simple count of quarterly reports on the implementation of the recruitment plan as well as employment equity plan
Means of verification	Quarterly Accounting Officer Reports
Assumptions	There are recruitment plan and employment equity plan in place.
Disaggregation of Beneficiaries (where applicable)	<ul style="list-style-type: none"> • Target for Women: >50% • Target for Youth: >40% • Target for People with Disabilities: >10
Spatial Transformation (where applicable)	<ul style="list-style-type: none"> • Reflect on contribution to spatial transformation priorities: Place of origin • Reflect on the spatial impact area: Place of residence
Calculation Type	Cumulative (year-end)
Reporting Cycle	Quarterly
Desired performance	4 quarterly reports on the implementation of the recruitment plan and employment equity plan on gender, youth and people with disabilities mainstreaming.
Indicator Responsibility	Human Resources Specialist

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Output Indicator	No. 1.2.1
Indicator Title	Number of quarterly ICT reports
Definition	This indicator measures the ICT equipment, service and infrastructure standards met against market-related benchmarks
Source of data	ICT reports that assess the progress of user-centric ICT services, hardware and software and infrastructure standards in line with market benchmarks.
Method of Calculation / Assessment	$(\text{Number of user-centric ICT Service components met} / \text{Total number of ICT standards per the industry benchmark}) \times 100$
Means of verification	Quarterly Accounting Officer Reports
Assumptions	The Commission will have a user-guided ICT benchmark with strategic components in place.
Disaggregation of Beneficiaries (where applicable)	<ul style="list-style-type: none"> • Target for Women: N/A • Target for Youth: N/A • Target for People with Disabilities: N/A
Spatial Transformation (where applicable)	<ul style="list-style-type: none"> • Reflect on contribution to spatial transformation priorities: N/A • Reflect on the spatial impact area: N/A
Calculation Type	Non-cumulative
Reporting Cycle	Quarterly
Desired performance	95% of ICT component standards met.
Indicator Responsibility	Information, Communication Technology (ICT) Specialist

Output Indicator	No. 1.3.1
Indicator Title	Audit Opinion obtained.
Definition	This is an opinion expressed by the external auditors on the financial statements of the departments at financial year-end and the reported performance information that financial year.
Source of data	Audited Annual Report
Method of Calculation / Assessment	<ol style="list-style-type: none"> 1. The opinion expressed by the external auditors on the financial statements and the reported performance information is unqualified. 2. Calculate the percentage reduction: $(\text{No. of unresolved findings in the previous financial year} - \text{No. of unresolved findings in current financial year}) / \text{No. of unresolved findings in the previous financial year} \times 100$
Means of verification	Audited Annual Report
Assumptions	The Commission's financial statements and non-financial performance will be audited
Disaggregation of Beneficiaries (where applicable)	<ul style="list-style-type: none"> • Target for Women: N/A • Target for Youth: N/A • Target for People with Disabilities: N/A
Spatial Transformation (where applicable)	<ul style="list-style-type: none"> • Reflect on contribution to spatial transformation priorities: N/A • Reflect on the spatial impact area: N/A
Calculation Type	Non-cumulative
Reporting Cycle	Annually
Desired performance	Unqualified audit opinion with 30% fewer findings on financial and non-financial performance than the previous financial year.
Indicator Responsibility	Chief Financial Officer

Output Indicator	No. 1.3.3
Indicator Title	Compliance Charter, Policy and Manual developed
Definition	This indicator provides for the development of strategic governance documents related to compliance.
Source of data	Development of the Strategic governance documents.
Method of Calculation / Assessment	Development of the Compliance Charter, Policy and Manual.
Means of verification	Development of the Compliance Charter, Policy and Manual
Assumptions	The Commission will have identified all applicable legislation for compliance
Disaggregation of Beneficiaries (where applicable)	<ul style="list-style-type: none"> • Target for Women: N/A • Target for Youth: N/A • Target for People with Disabilities: N/A
Spatial Transformation (where applicable)	<ul style="list-style-type: none"> • Reflect on contribution to spatial transformation priorities: N/A • Reflect on the spatial impact area: N/A
Calculation Type	Cumulative (year-end)
Reporting Cycle	Third quarter
Desired performance	Development of the Compliance Charter, Policy and Manual
Indicator Responsibility	Accounting Officer

Output Indicator	No. 1.3.4
Indicator Title	Number of risk management reports generated and submitted to the Accounting Officer, corroborating the Audit Improvement Plan.
Definition	This indicator monitors and reports the developments in the risk register to the Audit and Risk Committee for risk management, control, and governance.
Source of data	Progress reports that monitors and reports on risk management
Method of Calculation / Assessment	Simple count of quarterly risk management reports
Means of verification	Quarterly Reports
Assumptions	The Commission has a risk register
Disaggregation of Beneficiaries (where applicable)	<ul style="list-style-type: none"> • Target for Women: N/A • Target for Youth: N/A • Target for People with Disabilities: N/A
Spatial Transformation (where applicable)	<ul style="list-style-type: none"> • Reflect on contribution to spatial transformation priorities: N/A • Reflect on the spatial impact area: N/A
Calculation Type	Cumulative (year-end)
Reporting Cycle	Quarterly
Desired performance	4 quarterly reports on risk management of Commission operations, reporting risk tolerance and coverage of mitigation

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Indicator Responsibility | Accounting Officer

Output Indicator	No. 1.3.5
Indicator Title	Percentage of Procurement processes completed within 6 months of requisition, in line with the procurement plan.
Definition	This indicator monitors the efficiency of the procurement process completed in line with the procurement plan.
Source of data	Procurement plan, requisition register and contract register
Method of Calculation / Assessment	The average of (Date of appointment of SP - Date of Requisition / 25 working days in a month)
Means of verification	Quarterly SCM reports
Assumptions	Updated procurement plan, requisition register and contract register.
Disaggregation of Beneficiaries (where applicable)	<ul style="list-style-type: none"> • Target for Women: N/A • Target for Youth: N/A • Target for People with Disabilities: N/A
Spatial Transformation (where applicable)	<ul style="list-style-type: none"> • Reflect on contribution to spatial transformation priorities: N/A • Reflect on the spatial impact area: N/A
Calculation Type	Average of days/25 working days to date (year-end)
Reporting Cycle	Quarterly
Desired performance	4 quarterly reports on Supply Chain Management
Indicator Responsibility	Chief Financial Officer

Output Indicator	No. 1.3.6
Indicator Title	Number of quarterly reports
Definition	This indicator ensures the accountability of the accounting officer in terms of s38-40 of the PFMA.
Source of data	Quarterly Reports
Method of Calculation / Assessment	Simple count of quarterly management reports
Means of verification	Quarterly Reports
Assumptions	All input reports needed to compile the report are available.
Disaggregation of Beneficiaries (where applicable)	<ul style="list-style-type: none"> • Target for Women: N/A • Target for Youth: N/A • Target for People with Disabilities: N/A
Spatial Transformation (where applicable)	<ul style="list-style-type: none"> • Reflect on contribution to spatial transformation priorities: N/A • Reflect on the spatial impact area: N/A
Calculation Type	Cumulative (year-end)
Reporting Cycle	Quarterly
Desired performance	4 quarterly reports
Indicator Responsibility	Accounting Officer

PROGRAMME 2: RESEARCH

Output Indicator	No. 2.1.1
Indicator Title	Annual Submission for the Division of Revenue with Recommendations tabled.
Definition	This refers to the statutory requirement of the Commission approved Annual Submission for the Division of Revenue with recommendations.
Source of data	Office of the Chairperson and Commission records.
Method of Calculation / Assessment	Simple count of the Annual Submission tabled
Means of verification	Electronic proof of the Annual Submission
Assumptions	That there are sufficient resources and supports available
Disaggregation of Beneficiaries (where applicable)	<ul style="list-style-type: none"> • Target for Women: N/A • Target for Youth: N/A • Target for People with Disabilities: N/A
Spatial Transformation (where applicable)	<ul style="list-style-type: none"> • Reflect on contribution to spatial transformation priorities: N/A • Reflect on the spatial impact area: N/A
Calculation Type	Cumulative (year-end).
Reporting Cycle	Annually
Desired performance	1 Annual Submission for the Division of Revenue
Indicator Responsibility	Executive Manage: Research

Output Indicator	2.1.2
Indicator Title	Technical Research report regarding the Annual Submission published.
Definition	This refers to the technical research report published on the Commission website
Source of data	Commission website
Method of Calculation / Assessment	Simple count of the technical report published
Means of verification	Electronic document accessible on the Commission website.
Assumptions	That there is a functioning Commission website and that are sufficient resources and supports available to conduct the research
Disaggregation of Beneficiaries (where applicable)	<ul style="list-style-type: none"> • Target for Women: N/A • Target for Youth: N/A • Target for People with Disabilities: N/A
Spatial Transformation (where applicable)	<ul style="list-style-type: none"> • Reflect on contribution to spatial transformation priorities: N/A • Reflect on the spatial impact area: N/A
Calculation Type	Cumulative (year-end).
Reporting Cycle	Annually
Desired performance	1 technical research report published
Indicator Responsibility	Executive Manage: Research

Output Indicator	2.1.3
Indicator Title	Number of Policy Briefs published.
Definition	This refers to the policy briefs published on the Commission website
Source of data	Commission website
Method of Calculation / Assessment	Simple count of the policy briefs published
Means of verification	Electronic documents accessible on the Commission website.
Assumptions	That there is a functioning Commission website and that are sufficient resources and supports available to conduct the research
Disaggregation of Beneficiaries (where applicable)	<ul style="list-style-type: none"> • Target for Women: N/A • Target for Youth: N/A • Target for People with Disabilities: N/A
Spatial Transformation (where applicable)	<ul style="list-style-type: none"> • Reflect on contribution to spatial transformation priorities: N/A • Reflect on the spatial impact area: N/A
Calculation Type	Cumulative (year-end).
Reporting Cycle	Quarterly
Desired performance	10 policy briefs published
Indicator Responsibility	Executive Manage: Research

Output Indicator	No. 2.1.4
Indicator Title	Submission on the Medium-Term Budget Policy Statement submitted.
Definition	This refers to the statutory requirement of the Commission approved submission on the MTBPS with recommendations.
Source of data	Office of the Chairperson and Commission records.
Method of Calculation / Assessment	Simple count of the submission on the MTBPS submitted
Means of verification	Electronic proof of the submission on the MTBPS
Assumptions	That the MTBPS is tabled timeously by the Minister of Finance and that there are sufficient resources and supports available.
Disaggregation of Beneficiaries (where applicable)	<ul style="list-style-type: none"> • Target for Women: N/A • Target for Youth: N/A • Target for People with Disabilities: N/A
Spatial Transformation (where applicable)	<ul style="list-style-type: none"> • Reflect on contribution to spatial transformation priorities: N/A • Reflect on the spatial impact area: N/A
Calculation Type	Cumulative (year-end).
Reporting Cycle	Annually
Desired performance	1 submission on the MTBPS
Indicator Responsibility	Executive Manage: Research

Output Indicator	2.1.5
Indicator Title	Submission on the Division of Revenue Bill submitted.
Definition	This refers to the statutory requirement of the Commission approved submission on the Division of Revenue Bill with recommendations.
Source of data	Office of the Chairperson and Commission records.
Method of Calculation / Assessment	Simple count of the submission on the Division of Revenue Bill
Means of verification	Electronic proof of the submission on the Division of Revenue Bill
Assumptions	That the Division of Revenue Bill is tabled by the Minister of Finance timeously and that there are sufficient resources and supports available
Disaggregation of Beneficiaries (where applicable)	<ul style="list-style-type: none"> • Target for Women: N/A • Target for Youth: N/A • Target for People with Disabilities: N/A
Spatial Transformation (where applicable)	<ul style="list-style-type: none"> • Reflect on contribution to spatial transformation priorities: N/A • Reflect on the spatial impact area: N/A
Calculation Type	Cumulative (year-end).
Reporting Cycle	Annually
Desired performance	1 submission on the Division of Revenue Bill
Indicator Responsibility	Executive Manage: Research

Output Indicator	2.1.6
Indicator Title	Submission on the Appropriation Bill submitted.
Definition	This refers to the statutory requirement of the Commission approved submission on the Appropriation Bill with recommendations.
Source of data	Office of the Chairperson and Commission records.
Method of Calculation / Assessment	Simple count of the submission on the Appropriation Bill
Means of verification	Electronic proof of the submission on the Appropriation Bill
Assumptions	That the Appropriation Bill is tabled by the Minister of Finance timeously and that there are sufficient resources and supports available
Disaggregation of Beneficiaries (where applicable)	<ul style="list-style-type: none"> • Target for Women: N/A • Target for Youth: N/A • Target for People with Disabilities: N/A
Spatial Transformation (where applicable)	<ul style="list-style-type: none"> • Reflect on contribution to spatial transformation priorities: N/A • Reflect on the spatial impact area: N/A
Calculation Type	Cumulative (year-end).
Reporting Cycle	Annually
Desired performance	1 submission on the Appropriation Bill
Indicator Responsibility	Executive Manage: Research

Output Indicator	2.2.1
Indicator Title	Number of briefings and presentations made.
Definition	This refers to the statutory requirement of the Commission to brief Parliament, provincial legislatures and any other authorities determined by national legislation, whereby the Commission responded with contributions.
Source of data	Office of the Chairperson and Commission records.
Method of Calculation / Assessment	Simple count of engagements attended to.
Means of verification	Invite received and Commission approved presentation or briefing notes as contributions for the engagement
Assumptions	That invites are received timeously and there are sufficient resources and supports available to respond to the invites.
Disaggregation of Beneficiaries (where applicable)	<ul style="list-style-type: none"> • Target for Women: N/A • Target for Youth: N/A • Target for People with Disabilities: N/A
Spatial Transformation (where applicable)	<ul style="list-style-type: none"> • Reflect on contribution to spatial transformation priorities: N/A • Reflect on the spatial impact area: N/A
Calculation Type	Cumulative (year-end).
Reporting Cycle	Quarterly
Desired performance	At least 20 engagements
Indicator Responsibility	Executive Manage: Research

Annexure A: Amendments to the Strategic Plan 2020-2025

This section provides details of the revisions to the approved SP with reasons for the revisions to align with the Annual Performance Plan 2024/25.

PROGRAMME 1: ADMINISTRATION

Outcome		2020-2025 Strategic Plan			Revised Outcome	Outcome Indicator	Five-year target	Reasons for revision	Outputs
Outcome Indicators	Baseline	Five Year Targets	Baseline						
Strengthening the effectiveness of the internal capacity available to the Commission	Vacancy Rate of staff	To be determined	Less than 5% per annum at the end of the 5-year planning period		A conducive corporate environment with sound financial controls of Commission resources for fulfilling its mandate	Percentage spend of training budget.	>90% of total research training budget spend	To capacitate staff through training and development	Human Resource Management Reports in line with the implementation of training and development, the recruitment plan and the employment equity plan.
	ICT Strategy and Knowledge Management System	Outdated ICT Strategy and Knowledge Management System	A new ICT Strategy and Knowledge Management system is in place and implemented in each year			Duration of vacancies on the organisational structure	All vacancies filled within 6 months of requisition	To increase the process efficiency of recruitment, subject to the changing operational requirements.	ICT reports monitoring the implementation of ICT components (namely software and hardware) supporting operations.
	Reduction of annual repeat audit findings	Baseline: 41%	Annual repeat audit findings are between 5% to 10% at the end of the 5-year planning period			A user-centric, up-to-date ICT environment in terms of software and hardware.	A clean audit opinion	To ensure the implementation of a conducive and up-to-date ICT environment.	Audit Opinion by the Auditor General South Africa
						Audit opinion	Clean audit opinion	A clean audit	Payment of valid invoices to suppliers within 30 days of acceptance.
						Efficient and accurate payment system	100% of valid invoices paid within 30 days of acceptance	To ensure financial controls of the Commission resources	

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Compliance monitoring	Elimination of non-compliance	To ensure compliance	Compliance reports with key legislative requirements
Effective Risk Register and Audit Improvement Plan	Effective Risk Register and Audit Improvement Plan	To effectively manage audit risks	Risk management reports
Efficient procurement processes complete within 6 months of requisition	100% of procurement processes completed within 6 months of requisition, in line with the procurement plan.	To ensure an efficient procurement environment.	Procurement reports monitoring the duration as well as progress of the procurement plan
Effective internal controls	Effective internal controls	To ensure effective internal controls.	Quarterly management reports

PROGRAMME 2: RESEARCH

2020-2025 Strategic Plan					Revised Outcome	Outcome Indicator	Five-year target	Reasons for revision	Outputs
Outcome	Outcome Indicators	Baseline	Five Year Targets	Outcome					
Strengthen co-operative governance through harmonising the fiscal system.	Proportion of recommendations on the annual budget responded to by government	To be determined	60% of recommendations responded to by government at the end of the 5-year planning period	Annual Submissions for the Division of Revenue with Recommendations tabled.	Annual Submissions for the Division of Revenue with Recommendations tabled.	5 Annual Submissions for the Division of Revenue with Recommendations tabled	To fulfil the Mandate of the Commission, in terms of S220 of the Constitution: "which makes recommendations envisaged in this Chapter (13: Finance), or in national legislation, to Parliament, provincial legislatures and any other authorities determined by national legislation."	Annual Submission for the Division of Revenue with Recommendations	
	Number of downloads of reports and knowledge products from the Commission website	To be determined	100 downloads of reports and knowledge products from the Commission website per annum at the end of the 5-year planning period	Technical Research reports regarding the Annual Submission published.	Technical Research reports regarding the Annual Submission published.	5 Technical Research reports regarding the Annual Submission published.		Technical Research report regarding the Annual Submission	
	The number of seminars, meetings and forums initiated by the Commission with any	3		3 at the end of the 5-year planning period	Policy Briefs published.	Policy Briefs published.	Submissions on the Medium-Term Budget Policy Statements submitted.		Policy Briefs
				Evidence-based informed policymaking through recommendations on financial and fiscal matters to the legislature.	Submissions on the Medium-Term Budget Policy Statement submitted.	Submissions on the Medium-Term Budget Policy Statements submitted.		Submission on the Medium-Term Budget Policy Statement	
					Submissions on the Division of Revenue Bill submitted.	Submissions on the Division of Revenue Bill submitted.		Submission on the Division of Revenue Bill	
					Submissions on the Appropriation Bill submitted.	Submissions on the Appropriation Bill submitted.		Submission on the Appropriation Bill	
					Research engagements and recommendations advocacy	Total number of research engagements and recommendations advocacy	To ensure impactful, relevant research and recommendations on topical financial and	Briefings and presentations for engagement	

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	stakeholders regarding Commission reports, policy briefs or other knowledge products and contributions				Impactful, relevant research and recommendations on topical financial and fiscal issues	Impactful, relevant research and recommendations on topical financial and fiscal issues	fiscal issues through engagements and advocacy	Special projects undertaken.
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