



SOUTH AFRICAN TOURISM

Performance Information Management, Monitoring and Reporting Framework



SOUTH AFRICAN TOURISM

Effective Date	Date of approval of Framework	Performance Information Management, Monitoring and Reporting Framework	
Revised Date	November 2023		
Next Review Date	With changes in regulatory framework and/or changes in entity's system and/or processes	Business Unit	Strategic Planning, Evaluation and Programme Management (SPEPM)
Compiled By	Gomolemo Lebeta Organisational Performance, Planning and Reporting Specialist	Signature	
		Date	13/02/2024
Senior Management Approval			
Name, Surname & Title	Yoland Kona Head: Strategic Planning, Evaluation and Programme, Management	Nombulelo Guliwe Acting Chief Executive Officer	
Signature			
Date	13 February 2024	13.02.2024	

TABLE OF CONTENTS

1. DEFINITIONS, ABBREVIATIONS & ACRONYMS	5
2. INTRODUCTION	9
3. PRINCIPLES.....	9
4. LEGISLATIVE & REGULATORY REQUIREMENTS.....	10
5. ACCOUNTABILITY DOCUMENTS	13
6. ALIGNMENT WITH THE SA TOURISM'S STRATEGIC MANAGEMENT PROCESS	14
7. LINK BETWEEN PERFORMANCE MONITORING AND EVALUATION.....	14
8. ROLES AND RESPONSIBILITIES OF ROLE-PLAYERS	14
9. PERFORMANCE INFORMATION MANAGEMENT, MONITORING AND REPORTING PROCESSES AND SYSTEMS	16
9.1 Performance Information Management, Monitoring & Reporting System	16
9.2 BU Monthly Reports	18
9.3 APP Monthly Dashboards	18
9.4 Quarterly Business Reviews	18
9.5 Quarterly Non-Financial Performance Reports.....	18
9.6 Internal Audit of the Quarterly Non-Financial Performance Report.....	19
9.7 Quarterly Performance Reports	19
9.8 Presentations to Parliament: Portfolio Committee on Tourism.....	20
9.9 Electronic Quarterly Performance Reporting System.....	21
9.10 Quarterly Debriefs with Business Units and Preparation for the Upcoming Quarter	21
9.11 Annual Implementation Programme Evaluations.....	21
9.12 Annual Performance Report and the Annual Report	21
9.13 Mid-Term Review Report.....	22
9.14 End-Term Report	23
10. SUBMISSION DATES OF PERFORMANCE INFORMATION REPORTS.....	24
11. DEFINITIONS AND TECHNICAL STANDARDS OF ALL PERFORMANCE INFORMATION COLLECTED	24

12. LEGEND FOR REPORTING PERFORMANCE	25
13. CALCULATING VARIANCES.....	25
14. PORTFOLIO OF EVIDENCE	25
15. REVIEW AND UPDATE.....	25
16. IMPLEMENTATION DATE	25

1. DEFINITIONS, ABBREVIATIONS & ACRONYMS

TERM, ABBREVIATION OR ACRONYM	DESCRIPTION
Accuracy	Amounts and other data relating to recorded transactions and events have been recorded appropriately.
Activities	The processes or actions that use a range of inputs to produce the desired outputs and ultimately outcomes. In essence, activities describe “what we do”.
AFS	Annual Financial Statements.
AGSA	Auditor-General of South Africa (or his/her office).
Annual Performance Plan	The Annual Performance Plan (APP) is a plan that sets out what the entity intends to do in the forthcoming financial year and during the MTEF to implement its Five-Year Strategic Plan.
Annual Performance Report	The Annual Performance Report (APR) constitutes Part B of the Annual Report. It is based on the Five-Year Strategic Plan and the Annual Performance Plan. It outlines the progress made towards the achievement of five-year targets and presents audited information about the implementation of the Annual Performance Plan.
Annual Report	The Annual Report (AR) provides information on the performance of the entity in the preceding financial year.
Annual Operational Plan	An Annual Operational Plan (AOP) describes the activities and budgets for each of the outputs and output indicators in the APP. It also includes operational outputs not contained in the APP.
ARCO	Audit and Risk Committee, a committee of the Board of South African Tourism.
Attributes to success	Factors that contributed to achieving performance results.
Audit	An examination of records or financial accounts to check their accuracy and conformity with norms and criteria set out in advance. An internal audit is an assessment of internal controls undertaken by a unit reporting to management, while an external audit is conducted by the AGSA.
BU	A Business Unit (BU) within a programme at South African Tourism.
CEO	Chief Executive Officer.
CFO	Chief Financial Officer.
Completeness	All transactions and events that should have been recorded have been recorded.
CoSec	Company Secretary.
Credibility	Credible information is reliable and provided by a skilled person with the necessary training.
Divisional Operational Plan	A Divisional Operational Plan (DOP) describes the activities and budgets for each of the outputs and output indicators in the APP and AOP. It also includes operational outputs not contained in the APP and AOP.
DPME	Department of Planning, Monitoring and Evaluation.
e-QPRS	The electronic quarterly performance reporting system is an automated reporting tool, managed by the Department of Planning, Monitoring and Evaluation, which focuses on quarterly non-financial performance reporting.
Evaluation	The systematic collection and objective analysis of the evidence on public policies, functions and organisations to assess issues such as relevance, performance (effectiveness and efficiency), value for money, impact and sustainability and makes recommendations on the way forward.
ExCo	The Executive Committee (ExCo), is a governance structure within SA Tourism, and is the group of key managers that make decisions collectively about relevant subjects related to the organisation’s proper functioning.
Impact	Positive and negative, primary and secondary, long-term and short-term effects, produced by a development intervention, or the results of achieving specific outcomes, such as reducing poverty and creating jobs.

TERM, ABBREVIATION OR ACRONYM	DESCRIPTION
Input	All the resources that contribute to the production and delivery of outputs. Inputs are “what we use to do the work”. Inputs include finances, personnel, equipment, and infrastructure such as buildings.
Monitoring	A continuous process of collecting and analysing data to compare how well a plan, programme, project or policy is being implemented against the expected results. It is a function that uses the systematic collection of data on specified indicators to provide management and stakeholders with information on progress and the achievement of objectives.
Market Prioritisation and Investment Framework	The Market Prioritisation and Investment Framework (MPIF) is a strategic marketing framework that SA Tourism develops and employs to determine which markets to invest in to achieve an optimum return on investment.
Medium-Term Expenditure Framework	The Medium-Term Expenditure Framework (MTEF) is a transparent planning and budgeting formulation process within which the government establishes contracts for allocating public resources to its strategic priorities while ensuring overall fiscal discipline.
Medium-Term Strategic Framework	The Medium-Term Strategic Framework (MTSF) outlines the government’s strategic intent in implementing the electoral mandate of the ruling party and the National Development Plan Vision 2030.
Occurrence	Transactions and events that have been recorded have occurred and pertain to the entity.
Outcome	The medium-term results for specific beneficiaries that are the consequence of achieving specific outputs. Outcomes should relate clearly to an institution's strategic goals and objectives set out in its plans. Outcomes are “what we wish to achieve”.
Outcome indicator	An outcome indicator measures the extent to which the outcomes were achieved by the end of the five-year period. Outcome indicators can be qualitative or quantitative and may provide disaggregated data relating to women, youth and people with disabilities if applicable.
Output	The final products, or goods and services produced for delivery by the entity. Outputs may be defined as “what we produce or deliver”.
Output indicator	An output indicator describes the delivery of products and services.
Performance	The degree to which a development intervention operates according to specified criteria, standards or guidelines or achieves results in accordance with stated goals or plans.
Performance indicator	A quantitative or qualitative tool that provides reliable means to measure the achievement of programme performance against the stated output and helps to assess the performance of the entity. A variable that allows the verification of changes or shows results relative to what was planned. “Performance indicator” and “performance measure” are sometimes used interchangeably. This framework will use the term “performance indicators”.
Performance information	In the public sector context, it is a generic term for non-financial information about the entity’s services and activities.
PIM	Performance Information Management.
Performance standards	A performance standard expresses the minimum acceptable level of performance that is generally expected.
PFMA	Public Finance Management Act, Act 1 of 1999.
Portfolio of evidence	The portfolio of evidence (PoE) are records confirming that the reported performance was attained.
Quantitative indicators	Performance indicators which are reported in numbers, such as units, values, ratios and rates of increase or decrease.
Qualitative indicators	Performance indicators that are reported as words, such as statements, paragraphs, case studies and reports.
Quarterly Business Review	The Quarterly Business Review (QBR) Sessions assess the non-financial and financial performance against the financial year’s APP, Annual Operational Plan (AOP), and Divisional Operational Plans (DOP), to understand challenges, and formulate corrective actions.

TERM, ABBREVIATION OR ACRONYM	DESCRIPTION
Quarterly Non-Financial Performance Report	The Quarterly Non-Financial Performance Report outlines quarterly non-financial performance information.
Quarterly Performance Report	The Quarterly Performance Report (QPR) provides progress reports on the implementation of the entity's Annual Performance Plan (APP) in the previous quarter, with particular reference to monitoring delivery against performance targets.
Reason for variance (deviation)	Factors that contributed to the variance between planned and actual performance.
Reliability	The nature and source of the information supports the accuracy of the reported information. The reported performance information can be traced back to the source data or documentation and is accurate and complete based on the source data.
SA Tourism	South African Tourism.
SCM	Supply chain management.
SMART targets	An acronym that is used to guide setting targets: S = Specific: The nature and the required level of performance can be clearly identified M = Measurable: The required performance can be measured A = Achievable: The target is realistic given the existing capacity R = Relevant: The required performance is linked to the achievement of a goal and T = Time-bound: The time period or deadline for delivery is specified.
Strategic Planning, Evaluation and Programme Management	Strategic Planning, Evaluation and Programme Management (SPEPM) is the business unit that is responsible for the strategic planning, evaluation and programme management function in SA Tourism.
Strategic Plan	A Strategic Plan (SP) is a plan that sets out the entity's priorities and programmes for a five-year period, as approved by the Board of the entity and the Minister of Tourism, as the entity's shareholder, within the scope of available resources.
Target	An expected level of performance or improvement required in the future.
Technical indicator description	A technical indicator description (TID) provides the following details of a performance indicator: <ul style="list-style-type: none"> Indicator title: Identify the title of the indicator Definition: A brief explanation of what the indicator is Source of data: Where the information comes from and how it is collected Method of calculation or assessment: Describes how the indicator is calculated (quantitative indicators) or assessed (qualitative indicators) Means of verification: Evidence needed to verify the validity of data Assumptions: Factors that are accepted as true and certain without proof Disaggregation of beneficiaries: Identified targeted groups, if applicable Spatial transformation: Contributions to spatial transformation priorities and impact areas Calculation type: Whether the reported performance is cumulative (year-end), cumulative (year-to-date) or non-cumulative Reporting cycle: Quarterly, bi-annual or annual reporting cycle Desired performance: Whether the desired actual performance is on target, higher or lower than the target and Indicator responsibility: Who is responsible for managing and reporting the indicator.
Tourism Act	Tourism Act No 3 of 2014.
Usefulness	In terms of reported performance information, usefulness refers to: <ul style="list-style-type: none"> Consistency of information between the strategic plan, budget and annual report; Relevance of the performance information - the indicators and targets are linked to the organisation's objectives and targets; and

TERM, ABBREVIATION OR ACRONYM	DESCRIPTION
	<ul style="list-style-type: none"> • Targets are specific, measurable and have a clear deadline or timeframe.
Validity	The extent to which the data collection strategies and instruments measure what they purport to measure.
Variance	The difference between the performance target and the actual performance achieved. Variances are expressed as a narrative which indicates the difference between the planned and actual performance, whether quantitative or qualitative.
Verifiable	Creating an audit trail on reported information to prove compliance and to ensure the information accuracy.

2. INTRODUCTION

The SA Tourism Performance Information Management (PIM), Monitoring and Reporting Framework complements a range of legislative and compliance requirements, as well as those issued by the Department of Planning, Monitoring and Evaluation (DPME). The strategic planning process informs the PIM, Monitoring and Reporting Framework through the compilation and approval of the Strategic Plan and the Annual Performance Plan (APP). This PIM, Monitoring and Reporting Framework aims to improve the structures, systems, and processes required to manage, monitor and report on the planned outcomes in the SP and the APP. Furthermore, this framework defines roles and responsibilities for managing, monitoring and reporting on performance information.

The Performance Information Management, Monitoring and Reporting Framework outlines the elements as indicated in the diagram below:



3. PRINCIPLES

Performance information is key to effective management, including planning, budgeting, implementation, monitoring, and reporting. Performance information also facilitates effective accountability, enabling legislators, members of the public and other interested parties to track progress, identify the scope for improvement and better understand the issues involved. Performance information is essential to focus the attention of the public and oversight bodies on whether SA Tourism is delivering value for money, by comparing its performance against their budgets and business plans, and to alert managers to areas where corrective action is required.

The SA Tourism PIM, Monitoring and Reporting Framework is thus underpinned by the following principles:

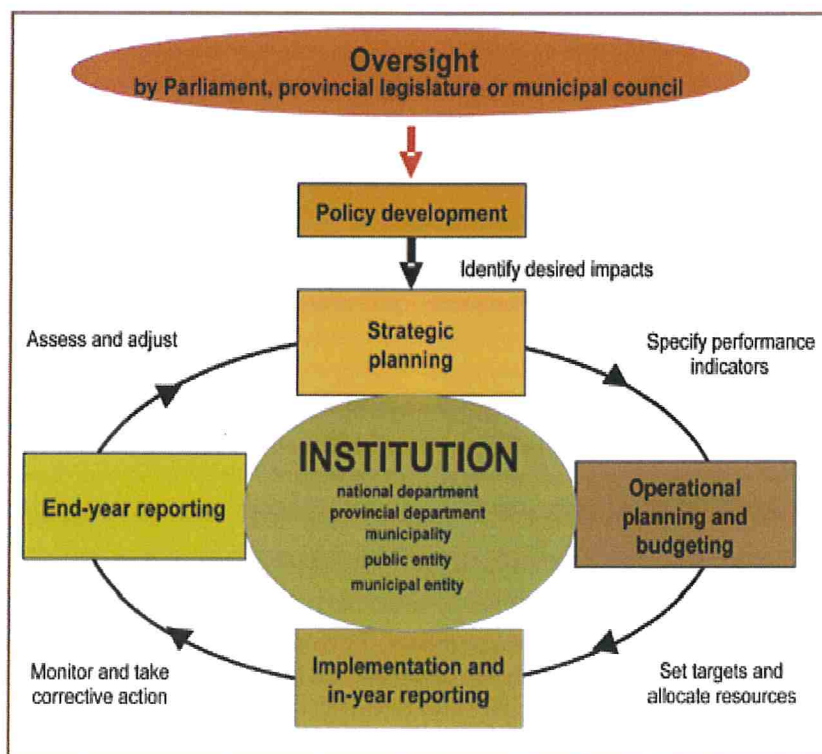
- Outline structures, systems, and processes required to manage, monitor and report on performance information within SA Tourism, including the processes and systems to identify, collect, collate, verify and store performance information;
- Provide relevant and accurate information timeously;
- Provide early warning system/signs in the case of under-performance;

- Easily and accurately communicate performance results;
- Outline processes to ensure the information is appropriately used for planning, budgeting and management within the
- Be transparent with organisational performance information;
- Define roles and responsibilities for planning and managing performance information;
- Publish performance information;
- Consultation processes that ensure the information needs of different users are taken into consideration when specifying the range of information to be collected
- Inculcate a culture of using evidence in decision-making processes through managing, monitoring and reporting performance information; and
- Promote a culture of structured and informed management of performance information management and accountability at all levels in the entity.

4. LEGISLATIVE & REGULATORY REQUIREMENTS

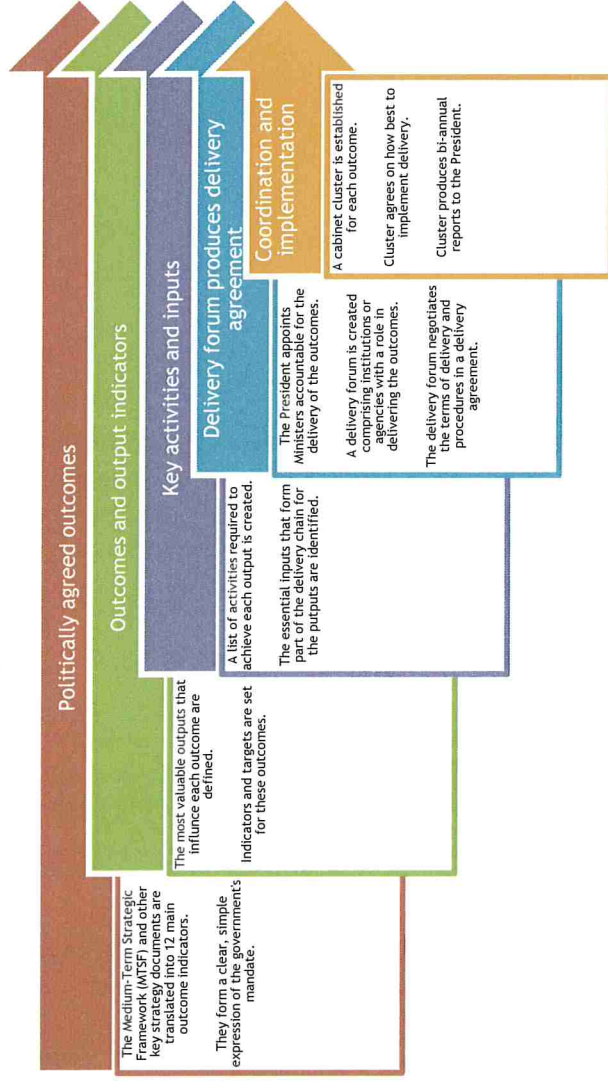
Performance information is essential to focus the attention of the public, oversight bodies, the shareholder, and the South African Tourism (SA Tourism) Board, on whether SA Tourism is delivering value for money, by comparing its performance against budgets and strategic plans, and to alert managers, and the organisation, to areas where corrective action is required.

The most valuable reason for measuring performance is that what gets measured, gets done. If an institution knows that its performance is being monitored, it is more likely to perform the required tasks and perform them well. Performance information links resources to measurable results.



Source: Framework for Managing Programme Performance Information

The diagram below illustrates how the government's targets and outcomes are translated into required activities and inputs linked to structures to ensure service delivery:



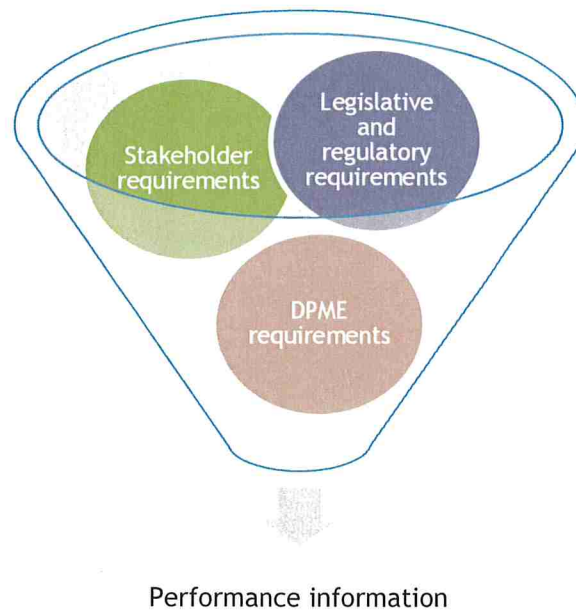
Source: Measurable Performance and Accountable Delivery, The Presidency, 2010

The Revised Framework for Strategic Plans and Annual Performance Plans outline the following planning and budgeting cycle, inclusive of timelines:

Financial Years	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Planning and budgeting	MTSF					MTSF					
	Budget prioritisation framework	Budget prioritisation framework	Budget prioritisation framework	Budget prioritisation framework	Budget prioritisation framework	Budget prioritisation framework	Budget prioritisation framework	Budget prioritisation framework	Budget prioritisation framework	Budget prioritisation framework	Budget prioritisation framework
	ENE	ENE	ENE	ENE	ENE	ENE	ENE	ENE	ENE	ENE	ENE
Strategic Plans											
	APP	APP	APP	APP	APP	APP	APP	APP	APP	APP	APP
	AOP DOP	AOP DOP	AOP DOP	AOP DOP	AOP DOP	AOP DOP	AOP DOP	AOP DOP	AOP DOP	AOP DOP	AOP DOP
Annual & Divisional Operational Plans											
	Allocated budget	Allocated budget	Allocated budget	Allocated budget	Allocated budget	Allocated budget	Allocated budget	Allocated budget	Allocated budget	Allocated budget	Allocated budget
	Allocated budget	Allocated budget	Allocated budget	Allocated budget	Allocated budget	Allocated budget	Allocated budget	Allocated budget	Allocated budget	Allocated budget	Allocated budget

Source: Revised Framework for Strategic Plans and Annual Performance Plans

The availability of performance information allows management to pursue results-based management approaches such as performance contracts, risk management, benchmarking and market testing. The diagram below shows the influences on performance information:



In terms of the statutory compliance requirements for the monitoring of and the reporting on performance outlined in the Public Finance Management Act (No. 1 of 1999), (PFMA) including Treasury Regulations and the Revised Framework for Strategic Plans (SP) and Annual Performance Plans (APP), SA Tourism must prepare, document and implement its Strategic Plan (SP) and Annual Performance Plan (APP), aligned to its mandate, as guided by its founding legislation relating to its establishment.

SA Tourism has a responsibility to publish administrative and performance information to:

- Account to Parliament under sections 92 and 114 of the Constitution;
- Be transparent and accountable to the public under section 195 of the Constitution;
- Provide private individuals and the private sector with access to information held by the government to use in decision-making; and
- Provide researchers with access to information.

In terms of section 4 of the PFMA, the Accounting Officer of an entity must submit measurable objectives within its entity's programmes to the National Assembly when the annual budget is introduced.

Following the requirements of the SA Tourism Strategic Planning Framework for SPs and APPs, cognisance should be taken that the timelines of the planning, monitoring, evaluation and reporting processes are guided by the requirements of the PFMA and Treasury Regulations.

The legislative requirements for PIM, monitoring and reporting are found in inter alia:

- PFMA including its Treasury Regulations Part 9 of Chapter 29.
- Frameworks issued by the National Treasury and the DPME on:
 - Strategic Plans and Annual Performance Plans issued by the National Treasury in August 2010;
 - Performance Information Handbook issued by the National Treasury in April 2011;
 - Revised Framework for Strategic Plans and Annual Performance Plans issued by the DPME in November 2019;

- Guidelines for Implementation of the Revised Framework for Strategic Plans and Annual Performance Plans issued by the DPME in November 2019;
- Instruction number 10 of 2020/21 on the Implementation of the Revised Framework for Strategic Plans and Annual Performance Plans;
- National Treasury Instruction Notes issued as and when required on financial year-end procedures, closure, submission dates for the annual financial statements (AFS) and related documents;
- National Treasury Annual Report Guide for Schedule 3A and 3C Public Entities; and the
- Guidelines for Reporting on Strategic Plans, issued by the DPME.

5. ACCOUNTABILITY DOCUMENTS

The accountability documents associated with performance reporting are:

ACCOUNTABILITY CYCLE	ACCOUNTABILITY DOCUMENT/S	PERFORMANCE INFORMATION
Strategic planning	<ul style="list-style-type: none"> ○ Strategic Plan ○ Annual Performance Plan 	<ul style="list-style-type: none"> ○ Indicate outputs to be produced ○ Specify performance indicators
Operational planning and budgeting	Operational Plans (AOP & DOP) Budgets Annual Procurement Plans Performance Agreements	Set performance targets Indicate available resources Allocate responsibilities
Implementation and in-year reporting	<ul style="list-style-type: none"> ○ Monthly budget reports ○ Quarterly performance reports 	<ul style="list-style-type: none"> ○ Report progress with implementation of plans and budgets
End-year reporting	<ul style="list-style-type: none"> ○ Annual reports 	<ul style="list-style-type: none"> ○ Report on performance against plans and budgets

Financial Years		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
In-year Reporting	12 Monthly Expenditure Reports	12 MERs	12 MERs	12 MERs	12 MERs	12 MERs	12 MERs	12 MERs	12 MERs	12 MERs	12 MERs	12 MERs
	4 Quarterly Performance Reports	4 QPRs	4 QPRs	4 QPRs	4 QPRs	4 QPRs	4 QPRs	4 QPRs	4 QPRs	4 QPRs	4 QPRs	4 QPRs
Medium Term Reporting	Annual Reports	AR	AR	AR	AR	AR	AR	AR	AR	AR	AR	AR
	Medium Term Reviews				MTR					MTR		
	End Term Reviews							ETR				

Source: Revised Framework for Strategic Plans and Annual Performance Plans

6. ALIGNMENT WITH THE SA TOURISM'S STRATEGIC MANAGEMENT PROCESS

SA Tourism annually prepares and submits the Strategic Plan and APP to the Department of Tourism and National Treasury respectively. The Performance Information Management, Monitoring And Reporting Framework is aligned with the SA Tourism Strategic Planning Framework and the entity's Implementation Programme Evaluation Framework, and addresses the link between the SP and the APP on an annual basis over a five-year term of government.



7. LINK BETWEEN PERFORMANCE MONITORING AND EVALUATION

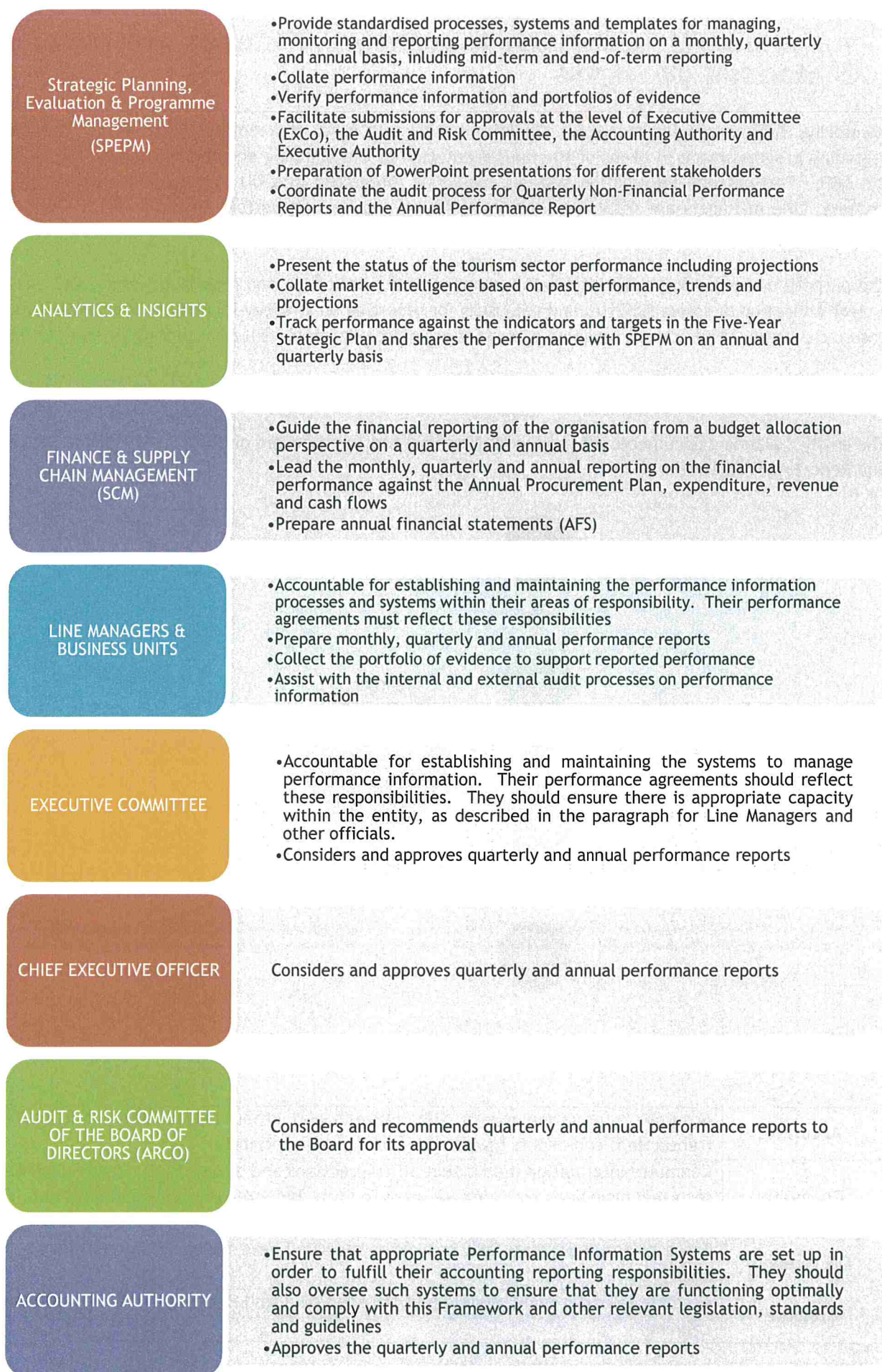
Monitoring of programmes differs from evaluation as monitoring relates to the regular collection, analysis and reporting of programme data to support efficient and effective management. Monitoring aims to provide managers with continuous, real-time feedback on implementation progress and results and early problem indicators that need to be addressed. Monitoring generally reports on actual performance against what was planned.

The SA Tourism Programme Evaluation Framework is a separate framework that outlines how implementation programmes are undertaken evaluations may be conducted for SA Tourism's programmes and projects over a three-year period. This Framework is revised as and when required.

8. ROLES AND RESPONSIBILITIES OF ROLE-PLAYERS

Overall responsibility for performance information management, monitoring and reporting is vested with the Chief Executive Officer (CEO), supported by the Executive Management Committee (ExCo), on behalf of the SA Tourism Board.

The table below outlines the roles and responsibilities of role-players within the PIM, Monitoring and Reporting Framework:



9. PERFORMANCE INFORMATION MANAGEMENT, MONITORING AND REPORTING PROCESSES AND SYSTEMS

Monitoring aims to provide managers, decision-makers and other stakeholders with regular feedback regarding progress made in terms of the implementation of the planning documents, namely the SP and the APP. Performance information systems should be integrated into BU management processes and systems. Line managers are responsible for establishing and running performance information systems within their BUs and for using performance information to make decisions.

The purpose of any performance information management, monitoring and reporting system is to ensure a clear allocation of responsibilities and resources for reporting on strategy implementation as well as to ensure that early action can be taken on plans that are not being implemented according to expectations.

9.1 Performance Information Management, Monitoring & Reporting System

The entity's planning documents are produced, implemented and reported on through the PIM, Monitoring and Reporting Framework:

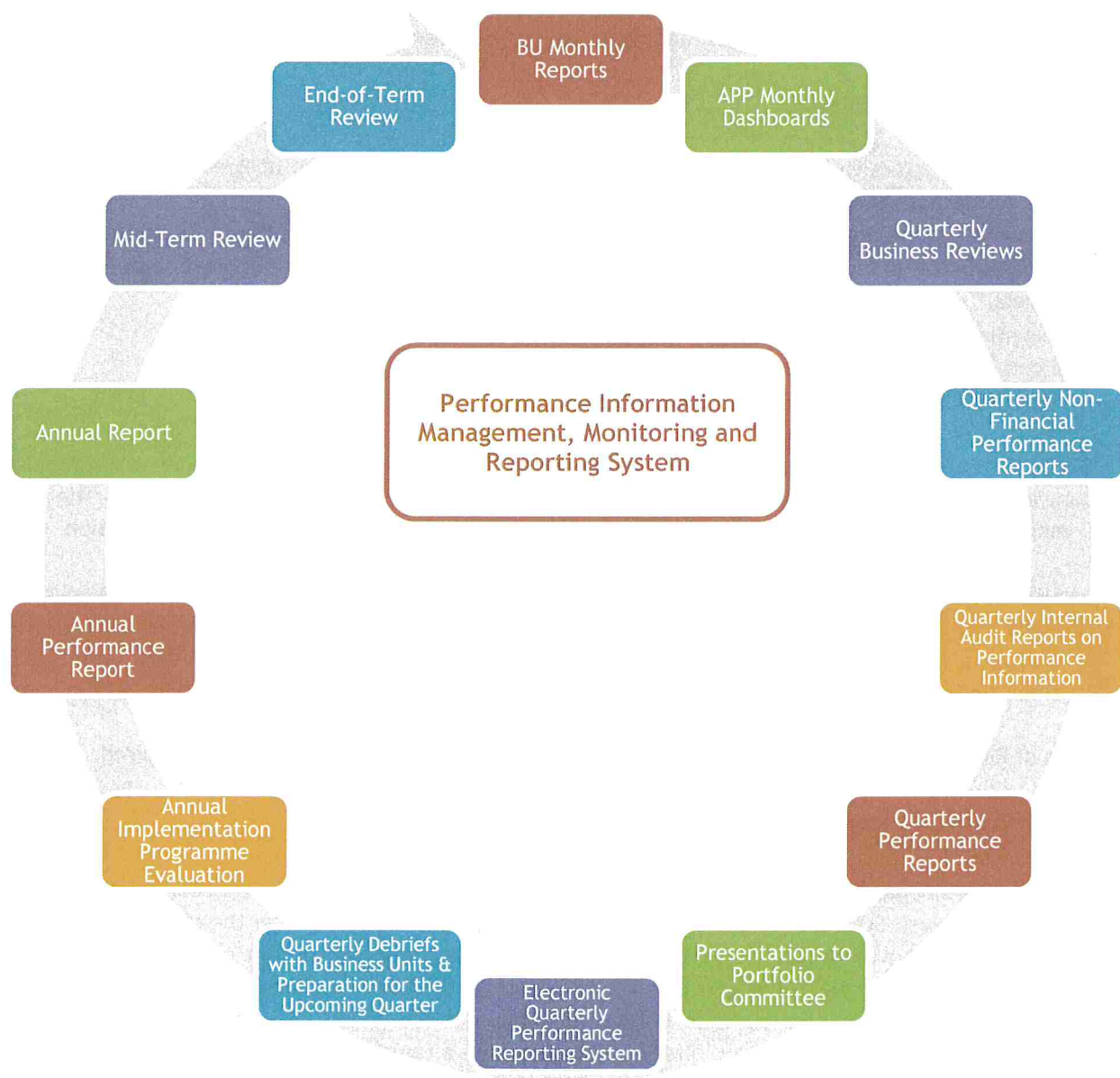


Performance information must be:

Accurate	Accurate information means that amounts and other data relating to recorded transactions and events have been recorded appropriately.
Complete	Complete information means that all transactions and events that should have been recorded have been recorded for users to form their opinions on the information. No information that could impact the opinion was left out.
Occurrence	Transactions and events that have been recorded have occurred and pertain to the entity.
Credible	Credible information is reliable and provided by a skilled person with the necessary training.

Reliable	Reliable performance information can be traced back to the source data or documentation and is accurate and complete based on the source data. The nature and source of the information supports the accuracy of the reported information.
Valid	The extent to which the data collection strategies and instruments measure what they purport to measure.
Verifiable	Verifiable performance information includes creating an audit trail on reported information to prove compliance and to ensure the information accuracy. The information for verification is included in the portfolio of evidence.
Useful	Useful performance information is consistent between the strategic plan, budget and annual report. It also has a clear link to the organisation's objectives and targets and targets are specific, measurable and have a clear deadline or timeframe.

The following processes and reports form part of the PIM, Monitoring and Reporting System:



9.2 BU Monthly Reports

All Business Units prepare monthly performance reports that are tabled at monthly ExCo meetings. These monthly performance reports outline progress against the APP, AOP, DOP, and expenditure.

9.3 APP Monthly Dashboards

All Business Units load their monthly performance reports against the quarterly APP targets onto Monday.com within 5 days after the end of the month. These reports outline progress towards the planned targets for the quarter in question. The SPEPM Business Unit then develops a dashboard against the quarterly APP targets, which is presented to ExCo at its monthly meetings. The APP Dashboards are prepared for the first and second months in each quarter of the financial year.

9.4 Quarterly Business Reviews

The purpose of the Quarterly Business Review Sessions are to assess the non-financial and financial performance against the financial year's APP, Annual Operational Plan (AOP), and Divisional Operational Plans (DOP), to understand challenges, and formulate corrective actions.

Each QBR Session focuses on:

- Quarterly progress towards the non-financial and financial performance of BYs against the financial year's APP, AOP and DOPs;
- Risks and/or challenges that may hamper progress and/or achievement of the plans and targets;
- Changes in the market conditions and market insights that may affect the achievement of plans and targets;
- Remedial actions to optimise performance;
- Status of the annual procurement plan; and
- Opportunities to improve Business Unit efficiency.

QBR Sessions are conducted quarterly, ideally one month before the end of each quarter, throughout the financial year, unless circumstances dictate otherwise. The sessions are chaired by the CEO. The SPEPM BU convenes these sessions and undertakes the required preparation and logistics for each session.

The SPEPM BU provides a template to business units for reporting at the QBR Session. This template is a guide and may be revised as and when required, depending on operational requirements. Business Units may add any other information to their respective presentations that are important to their performance. BUs email their presentations to the SPEPM BU for record-keeping after the session is held.

Terms of Reference for the QBR are approved by ExCo, and are updated as and when required.

9.5 Quarterly Non-Financial Performance Reports

Quarterly non-financial performance reports are used to monitor progress in implementing the APP at organisational level. Submissions are required from all BUs within four days after the reporting quarter has closed. All Executive Managers are accountable for the quality and the content of the quarterly reports against the APP and the portfolios of evidence. All reports and portfolios of evidence (PoE) must be signed off by the relative Executive Manager before submission to the SPEPM BU. The reports and PoE are submitted to the SPEPM BU via email. The SPEPM BU provides a template to BUs for quarterly non-financial performance reports, which may be amended as and when the need arises.

On the fifth day after the reporting quarter has closed, SPEPM will convene BU sessions for an engagement and review of the report and portfolio of evidence that has been submitted.

On the sixth and seventh day after the reporting quarter has closed, the SPEPM BU collates all performance information and PoE and verifies performance reported by BUs. Once the performance information is collated and verified, a quarterly non-financial performance report is produced.

This report is submitted to the CEO and ExCo for approval on the eighth day after the reporting quarter has closed. An ExCo resolution approving the report must be obtained from the Company Secretariat. The CEO will also sign their approval of the report.

9.6 Internal Audit of the Quarterly Non-Financial Performance Report

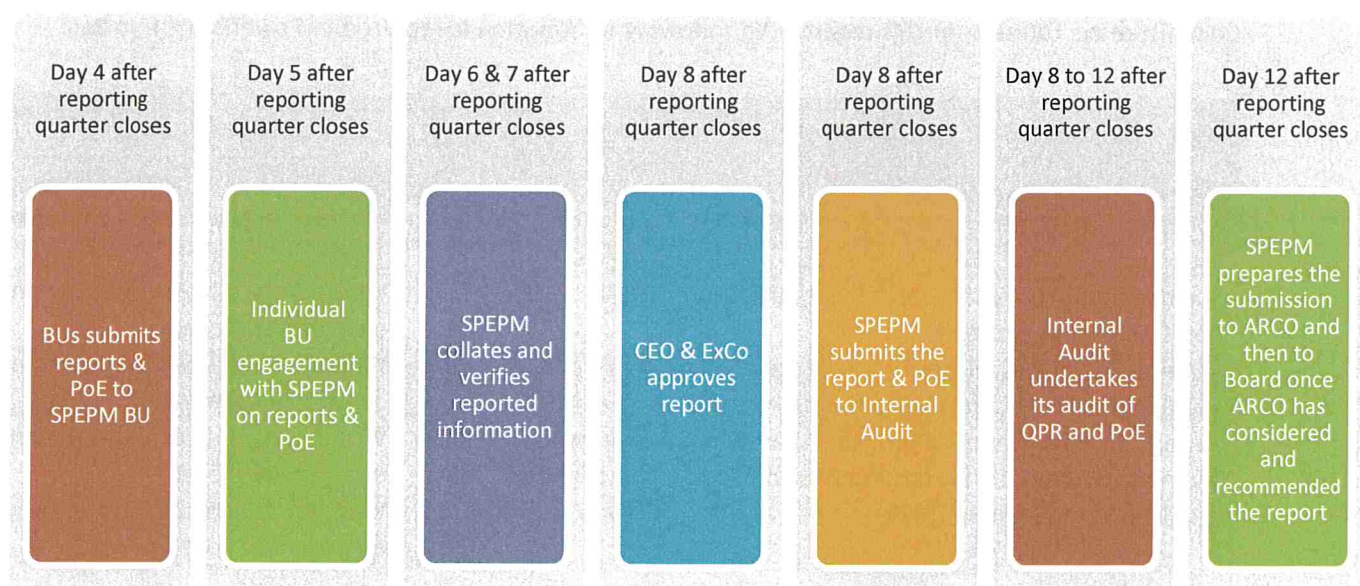
Upon CEO and ExCo approval, the quarterly non-financial performance report and PoE are submitted to Internal Audit within eight days after the reporting quarter has closed, for auditing. Internal Audit will audit the report and portfolio of evidence and will issue an Internal Audit Report on the Non-Financial Performance Information for the reporting quarter. This Internal Audit Report is tabled at the ARCO.

9.7 Quarterly Performance Reports

Once ExCo has approved the quarterly non-financial performance report, the SPEPM BU prepares the Quarterly Performance Report (QPR) for submission to the ARCO. The ARCO considers the report on a quarterly basis and recommends it to the Board, for its approval. The submission to the ARCO and the Board is signed by the Head: SPEPM and is approved by the CEO. The Board considers and approves the QPR within 30 days after the end of the quarter, in line with the legislated submission date, to the Department of Tourism and the DPME.

Once the Board approves the QPR, it is tabled with the Department of Tourism within 30 days after the end of the reporting period.

The quarterly reporting procedure as outlined in sections 7.4 to 7.5 above may be summarised as follows:



The SPEPM BU provides the organisation with templates for the Quarterly Non-Financial Performance Report and the QPR. These templates are a guide and may be revised as and when required, depending on operational and/or emerging requirements.

The following information is required from BUs for the Quarterly Non-Financial Performance Report:

- Output
- Output indicator
- Annual target
- Planned performance, that is, the planned quarterly target
- Actual performance, that is, the achieved performance against planned quarterly target
- Reasons for deviation or attributes for success
- Corrective measures
- Where applicable, progress on targets not met in a prior quarter.

The following information is required for the QPR:

Information Required	Responsible BU	Due Date for Submission of Required Information to SPEPM BU
Sector performance report (narrative) for the reporting quarter	Analytics and Insights	Within 4 days after the reporting quarter has closed
Summary and detailed report on quarterly non-financial performance	SPEPM	Within 4 days after the reporting quarter has closed
Financial performance (narrative) for the reporting quarter	Office of the Chief Financial Officer (CFO)	Within 4 days after the reporting quarter has closed
Governance and Board Matters for the reporting quarter	Governance, Risk, Compliance & Company Secretary (CoSec)	Within 4 days after the reporting quarter has closed
Annexure A: Quarterly Compliance Report	Office of CFO and Governance, Risk, Compliance & CoSec	Within 4 days after the reporting quarter has closed

9.8 Presentations to Parliament: Portfolio Committee on Tourism

In addition to the above, on a quarterly basis, a presentation is prepared for Parliament: Portfolio Committee on Tourism. In this regard, the following information is required in PowerPoint format:

Information Required	Responsible BU	Due Date for Submission of Required Information to SPEPM BU
Summary on sector performance based on the narrative input that has been submitted	Analytics and Insights	Within 8 days after the reporting quarter has closed
Summary and detailed report on quarterly non-financial performance	SPEPM	Within 8 days after the reporting quarter has closed
Summary on financial performance based on the narrative input that has been submitted	Office of CFO	Within 8 days after the reporting quarter has closed
Report on Board and Committees based on the narrative input that has been submitted	Governance, Risk, Compliance & CoSec	Within 8 days after the reporting quarter has closed
Report on Employment Equity	Human Capital	Within 8 days after the reporting quarter has closed

The presentation to Parliament: Portfolio Committee on Tourism is packaged in a summary presentation and a detailed presentation. The presentations will be reviewed and approved by ExCo. Subsequently, the presentations are forwarded to the Board via the CoSec for noting. Finally, the presentations are transmitted to the Parliamentary Liaison Officer by the Head of Government and Industry Relations (GIR). The timelines for the submission of these presentations are informed by the Parliamentary Programme.

9.9 Electronic Quarterly Performance Reporting System

On a quarterly basis, once the ARCO, as a Committee of the Board, has approved the QPR, the performance information for the quarter is loaded onto the Electronic Quarterly Performance Reporting System (e-QPRS). This is an automated reporting tool, managed by the DPME, where all national and provincial departments and entities have to report through. The information for the quarter must be uploaded within 30 days after the end of the quarter.

9.10 Quarterly Debriefs with Business Units and Preparation for the Upcoming Quarter

The Quarterly Debriefs with BUs and Preparation for the Upcoming Quarter are used by SPEPM as a platform to provide feedback to BUs on their reporting for the prior quarter and to prepare BUs for reporting in the upcoming quarter. The sessions provide technical guidance to BUs on the application of the reporting requirements to their BUs. Where required, the debriefing sessions are also used as a training session for a BU, should the need for training or re-training be identified. The debriefing sessions are held within four to six weeks after the quarter has ended, unless circumstances dictate otherwise, and is open to all members of each BU.

9.11 Annual Implementation Programme Evaluations

The SA Tourism Implementation Programme Evaluation Framework is a separate framework that outlines how implementation programmes are undertaken evaluations may be conducted for SA Tourism's programmes and projects over a three-year period. This Framework is revised as and when required.

The Implementation Programme Evaluation Framework covers the following elements:

- Strategic overview;
- Programme theory of change;
- Evaluation approach; and
- Evaluation criteria and evaluation questions.

The evaluation outcomes may be used by Business Units (BU) to improve planning on an annual basis.

9.12 Annual Performance Report and the Annual Report

The Annual Report (AR) is completed within five months after the end of the financial year. The AR is compiled following the guidelines issued by National Treasury and the DPME. Annual performance information must be included in the AR, and is referred to as the Annual Performance Report (APR).

The AR provides information about SA Tourism's performance in the preceding financial year, enabling performance review, learning and oversight. The APR, which constitutes Part B of the AR, is developed based on the SP and the APP. It outlines the progress made towards the achievement of the five-year targets, in relation to the outcome indicators, audited information about the implementation of the APP, the use of the allocated budget to achieve the planned results, and the state of SA Tourism's management systems. Reported information in the APR must be valid at the time of reporting.

The SPEPM BU provides a template to BUs to prepare their inputs for the APR. This template is informed by an AR template that SPEPM produces, in partnership with the Global PR and Communications BU, annually during February. The template will include at a minimum, the following information:

- Overview of the programme and BUs
- Key achievements and its impact, linked to the APP
- Outcome/s

- Output/s
- Output indicator/s
- Audited actual performance for prior two financial years
- Planned annual target for financial year in question
- Actual achievement for financial year in question
- Deviation from planned target to actual achievement
- Reasons for deviation
- Strategy to overcome under-performance

Once information is received from BUs, no later than April annually, the SPEPM BU collates all performance information and PoE and verifies performance reported by BUs. Once the performance information is collated and verified, the APR is produced and is submitted to the CEO and ExCo for approval in May annually. An ExCo resolution approving the APR must be obtained from the Company Secretariat. The CEO also approves the APR.

Thereafter, the APR and PoE is submitted to Internal Audit for auditing. Internal Audit will audit the report and portfolio of evidence and will issue an Internal Audit Report on the Non-Financial Performance Information for the financial year. This Internal Audit Report is tabled at ARCO.

In parallel, the SPEPM BU prepares the APR for submission to the ARCO, for its consideration and recommendation to the Board. The submission to the ARCO and the Board is signed by the Head: SPEPM and is approved by the CEO.

In preparation for tabling of the AR, the following timelines are applicable:

- AFS must be submitted to the ARCO and the Board at the special meeting of the Board held in May;
- APR must be submitted to the ARCO and the Board at the special meeting of the Board held in May;
- Submit AFS and APR to the Auditor-General of South Africa (AGSA) for auditing by 31 May each year; and
- Submit the AR to the Department of Tourism for tabling by 30th September each year.

The SPEPM BU is responsible for producing the APR and obtaining ARCO and Board approval. The Finance and SCM BU is responsible for producing the AFS and obtaining ARCO and Board approval.

The Global PR and Corporate Communications BU is responsible for producing the AR, in consultation with all BUs, and facilitating its approval and tabling in Parliament, by 30th September annually. The Global PR and Corporate Communications BU also tables the AR with the Department of Tourism and National Treasury by 30th September annually. In addition, the AR is tabled with the DPME, the Auditor-General of South Africa (AGSA), and the Broad-Based Black Economic Empowerment Commission within 30 days after tabling in Parliament. The BU will publish the AR on the SA Tourism website within 30 days after tabling in Parliament.

9.13 Mid-Term Review Report

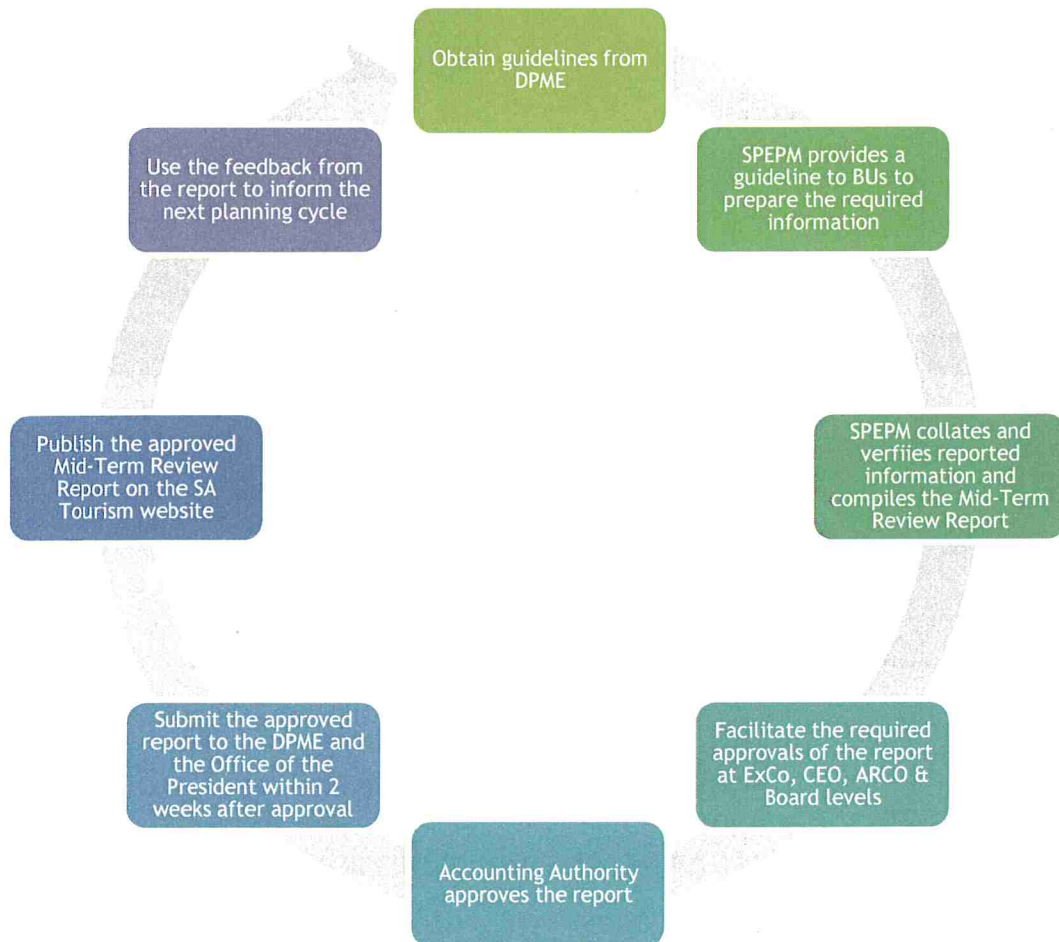
The DPME releases a mid-term review report that provides a review of government's progress against its priorities. The report includes a short problem statement, analysis of the causes of the problem, summary of the commitments to address the problem and a summary of the progress to date against the commitments. The report also highlights key challenges and makes recommendations for focus areas for the remainder of the term.

The mid-term review report must include recommendations about performance, budgeting and planning improvement for the SP's remaining financial years, with its findings contributing to sector performance assessments. Entities must report on progress against the outcomes in the SP. The report aspires to

contribute towards developing a culture of continuous improvement and accountable and transparent government.

The timelines of the mid-term review report aligns with the electoral term. The reports must be finalised by the end of November in the third year of implementation of the SP in a five-year period. The report must therefore reflect performance during the first two and a half years of the planning cycle.

The Guidelines for Reporting on Strategic Plans, issued by the DPME, are complied with in drafting this report. The reporting process is illustrated in the diagram below:



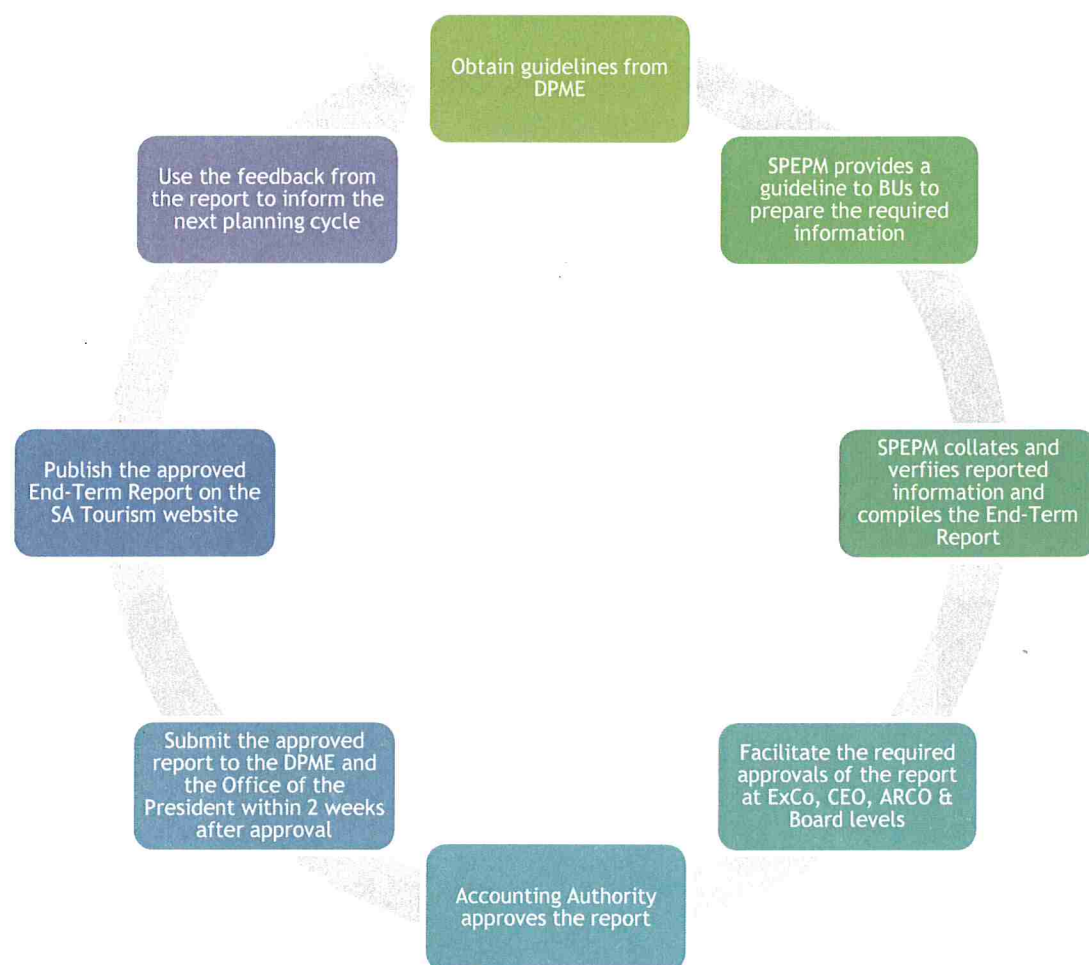
9.14 End-Term Report

End-Term Reports indicate the extent of progress and achievements in implementing the Five-Year SP, with particular reference to monitoring the delivery of outcomes and impact after the five-year electoral term. Similar to the Mid-Term review Report, the End-Term Report should include recommendations about performance, budgeting and planning improvements for the next planning cycle. The End-Term Report must provide the audited performance during the first four years of the five-year planning cycle and the pre-audited performance for the fifth year of the planning cycle. The reported information must be valid at the time of reporting. The report's findings should contribute to sector performance assessments.

End-Term Reports must be finalised by the end of July in the first financial year of the new five-year electoral term.

The Guidelines for Reporting on Strategic Plans, issued by the DPME, are complied with in drafting this report.

The reporting process is illustrated in the diagram below:



10. SUBMISSION DATES OF PERFORMANCE INFORMATION REPORTS

If the submission day falls on a weekend, the submission must be done on the last business day before the submission date.

11. DEFINITIONS AND TECHNICAL STANDARDS OF ALL PERFORMANCE INFORMATION COLLECTED

The APP includes a technical indicator description (TID) for each output indicator and target. The TID outlines the acceptable or desired level of performance for each output indicator and target, and includes the method of calculation for quantitative indicators or assessment for qualitative indicators, as applicable. These methods of calculation must be followed for quarterly and annual reporting, where the achievement against the indicator and target is calculated or assessed following the TID. The TIDs must be used in measuring performance and must be published as part of the APP.

12. LEGEND FOR REPORTING PERFORMANCE

Performance reports must indicate the performance results using the following legend:

PERFORMANCE RESULT	DESCRIPTION
	Target fully achieved by the stipulated due date and in compliance with all aspects of the TID
	Target mostly achieved by the stipulated due date and in compliance with most aspects of the TID
	Target not achieved by the stipulated date and/or not in compliance with most aspects of the TID

This legend for performance reporting will apply to monthly APP dashboards, quarterly non-financial performance reports and the annual performance report.

13. CALCULATING VARIANCES

Performance reports must indicate the variance between the planned target and the actual achievement. A review of all applicable legislation, frameworks and guidelines confirms that there is no guideline to indicate how variances are calculated and/or expressed. Desktop research was undertaken to ascertain how national departments and national entities similar to South African Tourism calculate and express variances in the QPRs and APRs. The desk-top research revealed that the national departments and national entities included in the research:

- Do not utilise a formula to calculate either a positive or a negative variance.
- Variances are not expressed as a percentage.
- The variances are expressed as a narrative which indicates the difference between the planned and actual performance, whether qualitative or quantitative.

SA Tourism will thus express variances as a narrative, that will indicate the difference between the planned target and actual performance. Thus, no calculations will be utilised to express the variance between planned target and actual performance, nor will weightings be allocated to elements of a target.

14. PORTFOLIO OF EVIDENCE

A portfolio of evidence contains records to support the reported performance by a BU. The PoE is critical for the audit of performance information as it provides support for the reported performance and ensures that reported performance is reliable, verifiable and credible.

Business Units must submit their performance report together with their portfolio of evidence. The SPEPM BU is responsible for the verification of the reported performance against the portfolio of evidence and the collation of the information for a consolidated performance report.

15. REVIEW AND UPDATE

The SA Tourism PIM, Monitoring and Reporting Framework will be reviewed and updated to reflect any changes in legislation or regulations, and/or in the entity's processes and systems, as and when required.

16. IMPLEMENTATION DATE

The SA Tourism PIM, Monitoring and Reporting Framework will be implemented with effect from the date of approval.

