

**DIPALESENG IDP/BUDGET/ PMS REVIEW FRAMEWORK AND PROCESS PLAN
2021/2022**



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1. Introduction

Section 28 of the Municipal System Act (Act 32 of 2000) requires that each Municipal Council adopts a process plan that would guide the planning, drafting, adoption and review of the IDP, Budget and Performance. The process plan should have clear and established mechanism, procedures and processes to ensure proper consultation with the local communities. It should indicate clearly how the IDP process will work, who will be responsible for what, time frames and milestones will be set and a budget will be aligned to the programme.

Section 21 of the Municipal Finance Management Act (Act 56 of 2003) also provides the following:

The mayor of a municipality must—

- (1) (b) at least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget;

1.1 Content of the IDP/Budget/ Performance Process Plan

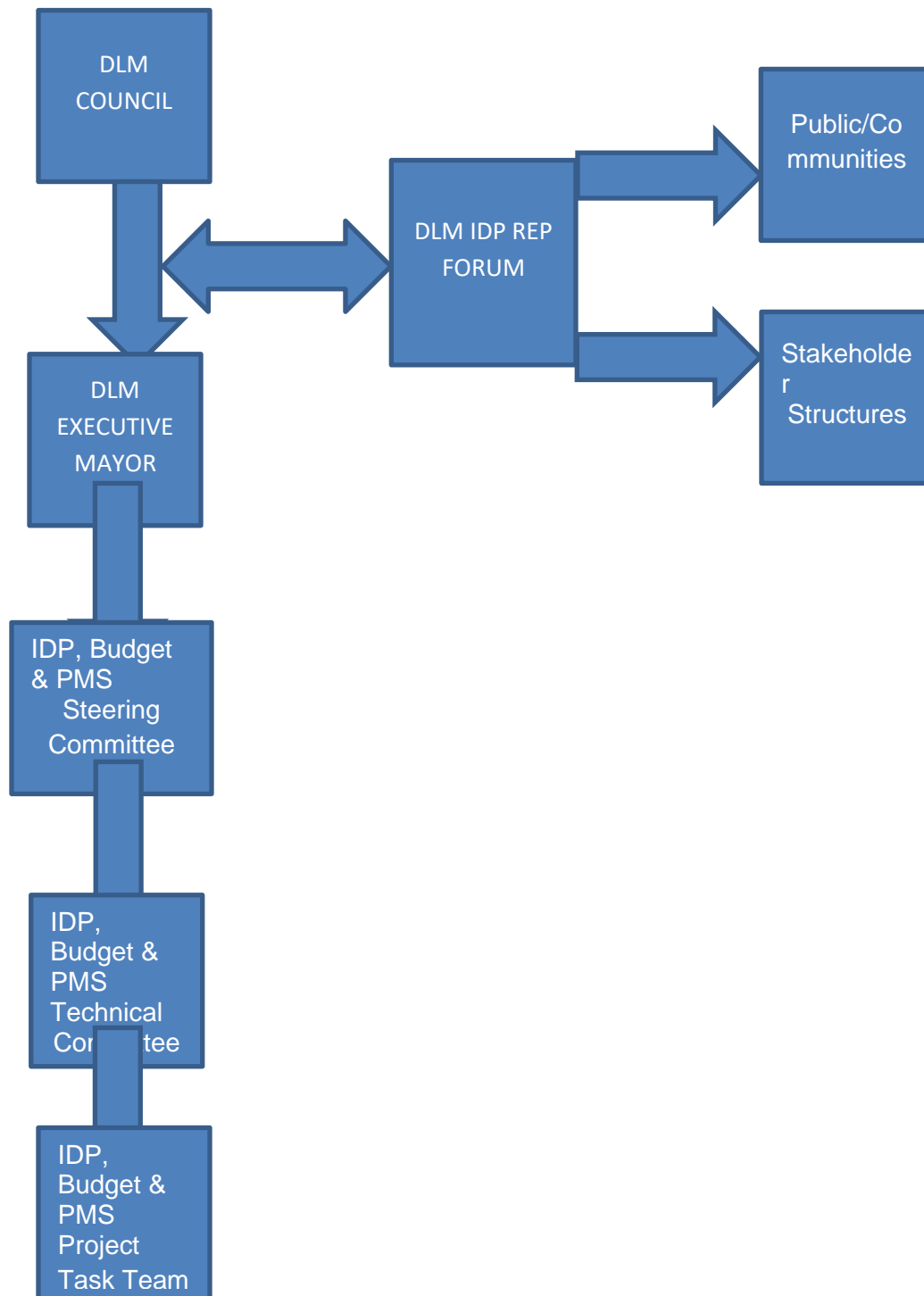
Dipaleseng Local Municipality's IDP/Budget/Performance Process Plan is outlined as follows:

- Phases and activities of the processes;
- Structures that will manage the planning process and their respective roles;
- Public/Community participation;
- Time schedule for the planning process; and
- Monitoring of the process

Stages/Phases of the IDP Process	
IDP Phases	Activities
Preparatory Phase	<ul style="list-style-type: none"> ➤ Identification and establishment of stakeholders and/ or structures and sources of information. ➤ Development of the IDP Framework and Process Plan.
Analysis Phase	<ul style="list-style-type: none"> ➤ Compilation of levels of development and backlogs that suggest areas of intervention.
Strategies Phase	<ul style="list-style-type: none"> ➤ Reviewing the Vision, Mission, Strategies and Objectives
Projects Phase	<ul style="list-style-type: none"> ➤ Identification of possible projects and their funding sources.
Integration Phase	<ul style="list-style-type: none"> ➤ Sector plans summary inclusion and programs of action.
Approval Phase	<ul style="list-style-type: none"> ➤ <input type="checkbox"/> Submission of Draft IDP to Council ➤ <input type="checkbox"/> Road-show on Public Participation and publication ➤ <input type="checkbox"/> Amendments of the Draft IDP according to comments; ➤ <input type="checkbox"/> Submission of final IDP to council for approval and adoption.

2.1 Structures that manage/drive the IDP, Budget and PMS process

The following diagram is a schematic representation of the organization structure that drives the IDP Process:



The following structures will be responsible to develop, implement and monitor the IDP/Budget/PMS of Dipaleseng Local Municipality (DLM). DLM IDP, Budget and Process have been aligned as indicated in the table below:

Structure	Composition	Role
Council	Members of Council (Chair: Speaker)	Deliberate and adopt IDP Framework and Process plan. <input type="checkbox"/> Deliberate, adopt and approve the IDP.
IDP/Budget & PMS Steering Committee	Executive Mayor, Chairpersons of Portfolio Committees, Municipal Manager, All Directors, Manager: Finance Manager: IDP/PMS Manager: Risk Management (we do not have ths on the organogram) Manager: Internal Audit Manager: MM Office PA to the Office : Executive Mayor (Chair: Executive Mayor)	Function of the Committee Provide terms of reference for subcommittees and the various planning activities. Commission research studies. Consider and comment on: Inputs from subcommittee(s), study teams and consultants Inputs from provincial sector Departments and Private Sectors Process, summarize and draft outputs. Make recommendations. Prepare, facilitate and minute meeting. Prepare and submit reports to the IDP representative

		forum
Municipal Manager	Municipal Manager	<p>Responsible for the overall management, coordination and monitoring of the planning process, as delegated to the Municipal Manager and the IDP/Budget/PMS planning process.</p> <p><input type="checkbox"/> Prepares the programme for the planning process.</p> <p><input type="checkbox"/> Undertakes the overall management and coordination of the planning process, ensuring that all relevant actors are appropriately involved.</p> <p>Assign persons in charge of different roles.</p> <p>Ensures an efficient and effectively managed and organized planning process.</p> <p>Responsible for the day-to-day management of the drafting process.</p> <p>Ensures that planning process is participatory, strategic and implementation-orientated and is aligned to and satisfies sector planning requirements.</p> <p>Responds to comments on the draft IDP/Budget from</p>

		<p>the public, horizontal alignment and other spheres of the satisfaction of the Municipal Council.</p> <p>Ensures that MEC for local government's proposals are responded to and IDP relevantly adjusted.</p>
<p>IDP/Budget & PMS Technical Committee</p>	<p>Municipal Manager, All Directors and All Managers</p> <p>(Chair: Municipal Manager)</p>	<p>Contribute technical expertise in the consideration and finalization of strategies and identification of projects.</p> <p>Provide departmental operation and capital, budgetary information.</p> <p>Responsible for the project proposals. Responsible for the preparation and integration of projects and sector programs.</p> <p>Responsible for preparing amendments for the IDP/Budget/PMS review.</p> <p>Responsible for organizing public consultation and participation.</p>
<p>IDP/Budget & PMS Operation Task Teams</p>	<p>IDP PA to the Office of Executive Mayor Public Participation Coordinator Manager: IDP/PMS Manager: PED (please</p>	<p>IDP Implement the Process Plan.</p> <p>Provide analysis of relevant technical and sector information.</p>

	<p>check if this exist)</p> <p>Manager: PMU Manager: Finance Manager: Human Resource Manager: Community Services and public Safety (Chair: Chief Financial Officer)</p>	<p>IDP consultation with various sectors (Sector forum).</p> <p>Preparations for all IDP meetings.</p> <p>Ensures documentation of the results of the review IDP document.</p> <p>Ensures amendments are made to the draft IDP to the satisfaction of the Technical Committee.</p>
Budget Task team	<p>BUDGET</p> <p>Manager: Finance Manager: IDP/PMS Manager: PMU Manager: PED Manager: HR Manager: CSPA Manager: (Chair: CFO)</p>	<p>BUDGET</p> <p>Implement the budget Process Plan.</p> <p>Provides analysis of relevant technical, sector and financial information.</p> <p>Ensure Departmental Budget Committees are functional.</p> <p>Ensures proper documentation of the results of the drafting of Budget document.</p> <p>Ensures amendments are made to the draft Budget to the satisfaction of the Technical Committee.</p>
IDP, Budget & PMS	Municipal Stakeholders forum	Participate and ratify the completion of each phase

Representative Forum	<p>comprising representatives of the following structures;</p> <ul style="list-style-type: none"> ☐☐Community ☐☐Business Sector ☐☐Traditional Healers ☐☐Government Departments ☐☐Education Sector ☐☐Non-Governmental Organisations ☐☐Transport Sector ☐☐Labour Unions ☐☐Financial institutions ☐☐Farmers ☐☐Civic organisation ☐☐Religious groups <p>(Chair: Executive Mayor)</p>	<p>of the IDP development and review process.</p> <p>Represent the communities at strategic decision-making level.</p>
Audit and Performance Audit Committee	<p>Audit Committee members, Executive Management and Internal Auditor.</p> <p>(Chair: Chairperson of the Audit and performance Audit Committee)</p>	<p>IDP/Budget/PMS monitoring and evaluation.</p> <p>Ensure due process followed to IDP preparation</p> <p>Ensure credibility of IDP based on process followed, compliance with legislation, contain all necessary information, took all factors including public comments into consideration.</p> <p>Resources are available to ensure implementation/achievement of undertakings</p>
Public Participation Team	<p>PA in the Office of the Executive Mayor</p> <p>Secretary to the Executive</p>	<p>Coordination of the public participation programme.</p> <p>Mobilize the involvement</p>

	<p>Mayor</p> <p>Secretary to the MM's Office</p> <p>Secretary to MMC's Office</p> <p>Public Participation from</p> <p>Office of the Speaker</p> <p>Ward Committee Co-ordinator</p> <p>Secretary to the Speaker</p> <p>Communication Officer</p> <p>Transversal Co-ordinator</p> <p>HIV/AIDS Co-ordinator</p> <p>(Chair: Manager in the Office of Municipal Manager, IDP/PMS Manger and Finance Manager)</p>	<p>and commitment of stakeholders.</p> <p>Ensure participation of previously disadvantaged groups, e.g. women, Person living with disabilities, Youth etc.</p> <p>Ensure minutes taking in all community meetings and attendance register is available at all times.</p> <p>Ensure that all venues are booked and cleaned.</p>
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2.2 MECHANISMS AND PROCEDURES FOR PARTICIPATION

2.2.1 Functions and context of public participation

Chapter 4 of the Municipal Systems Act, (Act 32 of 2000) section 17(2) stipulates that a municipality must establish appropriate mechanisms, processes and procedures to enable the local community to participate in the affairs of the municipality.

Four major functions can be aligned with the public participation process namely:

- Needs identification;
- Identification of appropriateness of proposed solutions;
- Community ownership and buy-in; and
- Empowerment.

2.2.2 Mechanisms for participation

The following mechanisms for participation will be utilized by the Dipaleseng Local Municipality:

□□Media

Local newspapers, Public notices and the Municipal newsletter will be used to inform the community of the progress on the IDP.

□□Website

The Municipal website will also be utilized to communicate and inform the community. Copies of the IDP and Budget will be placed on the website for people and service providers to download.

2.2.3 Procedures for participation

The following procedures for participation will be utilized:

□□IDP Representative Forum (IDP Rep Forum)

The forum consists of members representing all stakeholders in the municipality. Efforts will be made to bring additional organizations into the IDP Rep Forum and ensure their continued participation throughout the process.

□□Public Consultation Meetings

1. For the entire review/development of the IDP/Budget/PMS, communities will be consulted during the months of **April and October** each financial year directly on soliciting the needs and presenting the draft IDP/Budget of the municipality. This will deepen the participation of the community in the entire process of the IDP/Budget/PMS cycle.

2. Inputs raised and discussed in the Draft IDP/Budget public participation Consultation will be noted by the IDP/PMS Manager and Public Participation, Community inputs and comments will be taken into consideration when compiling the Final IDP/Budget of the Municipality.

3. Activity Flow

□he Executive Mayor through the office of the Municipal Manager will be responsible for the development/review of the IDP/Budget.

The Municipal Manager has delegated the responsibility of secretariat of the IDP to the Manager: IDP

The IDP and Budget offices shall draft the IDP/Budget process plan with the IDP steering committee and submit to Council for approval.

The Executive Mayor shall establish and consult with the IDP/Budget steering committee and IDP/Budget Rep forum.

The Executive Mayor shall submit the Framework and process plan to Council.

The Municipal Manager shall facilitate the technical /steering committee in the drafting of the IDP in all the phases.

The IDP Manager, Budget Manager and the Municipal Manager shall monitor the planning in all phases, ensuring involvement of communities and adherence to timeframes throughout.

The IDP steering committee shall determine the strategic objectives and priorities for service delivery in the municipality in consultation with stakeholders.

The IDP/Budget technical committee shall develop and compile the status quo report, analysis phase, identify strategies, draft programme and projects aligned to the sector plans.

The draft IDP/Budget shall be submitted to admin and Governance portfolio committee for oversight.

The Executive Mayor shall submit the IDP/Budget/SDBIP to Council.

3.1.1 IDP/Budget Process Time Table

Target Date	Output required	Coordinator	Stakeholders
Preparatory Phase			
1-31 July 2021	Refinement of the draft approved process plan and awareness in accordance with Provincial and District	IDP/PMS manager and CFO	MM, Directors and Managers
01-05 July 2021	Advertisement of draft process plan for inputs and comments	IDP Manager	All Managers, All HOD's, Sector Dept, NGO's & Community stakeholders
31 July 2021	Submission Process plan to Portfolio Committee (Process Plan)	IDP Manager	MM, Directors and Managers
20 August 2021	Submission Process plan to MAYCO (Process Plan)	E. Mayor and MAYCO	E. Mayor, MAYCO, All Councilors, Senior officials, Sector Dept. NGO's, Ward Committees etc

31 August 2021	Table the Process Plan to Council	E. Mayor and MAYCO	E. Mayor, MAYCO, All Councilors, Senior officials, Sector Dept. NGO's, Ward Committees etc
Analysis Phase			
10 July 2021 - 30 Aug 2021	(a) Legal Framework Analysis (b) Leadership Guidelines (c) Municipality Technical Development Analysis (d) Community and Stakeholder Development Analysis (e) Institutional Analysis (f) Economic Analysis (g) Socio-Economic Analysis (h) Spatial Analysis (i) Environmental Analysis (j) In-depth Analysis and identification of Key Development Priorities	Office of the IDP/PMS Manager	MM, Directors and All Managers
2-6 Sep 2021	IDP/Budget/PMS Technical Committee (Analysis phase) Draft Status Quo	MM	MM, Directors and Managers
12 Sep 2021	IDP/Budget/PMS	E. Mayor and	Mayor, MAYCO,

	Steering Committee (Analysis phase) Draft Status Quo	MAYCO	MM, Directors and Managers
18 Sep 2021	IDP/Budget/PMS Rep Forum (Analysis phase) Draft Status Quo	E. Mayor and MAYCO	E. Mayor, MAYCO, All Councilors, Senior officials, Sector Dept. NGO's, Ward Committees etc
12 Sep 2021	Table the Analysis Phase to portfolio committee Draft Status Quo	IDP/PMS Manager	MM, Directors and Managers
17 Sep 2021	MAYCO (Table Analysis Phase) Draft Status Quo	MM	E. Mayor, MAYCO, MM, Directors and Managers
09 Oct 2021- 20 Oct 2021	IDP ward consultations	IDP/PMS Manager	E. Mayor, MAYCO, MM ,All Concillors, Directors and All Managers
26 Oct 2021	Table the Analysis Phase to Council Draft Status Quo	MM	E. Mayor MAYCO and All Councilors
Strategic Phase			
25-26 Nov 2021	Directorates Strategic Planning sessions	IDP/PMS Manager	All Directors ,Managers and Supervisors
02-04 December 2021	Institutional Strategic Planning session	E. Mayor and MAYCO	Councilors, Unions, MM Directors, Managers,
11 January 2022	IDP/Budget/PMS Rep Forum (Strategic Phase)	E. Mayor and MAYCO	E. Mayor, MAYCO, All Councilors, Senior

			officials, Sector Dept. NGO's, Ward Committees etc
Project Phase			
February 2022	National Treasury Midyear Visit (2days)	IDP/PMS Manager	MM , all Directors
03 March 2022	IDP/Budget/PMS Technical Committee Draft IDP/Projects and Draft Budget Presentation	MM	MM, Directors and Managers
March 2022	IDP/Budget/PMS Rep Forum (Projects Phase)	E. Mayor and MAYCO	E. Mayor, MAYCO, All Councilors, Senior officials, Sector Dept. NGO's, Ward Committees etc
March 2022	IDP/Budget/PMS Steering Committee Draft IDP/Projects and Draft Budget Presentation MAYCO	E. Mayor and MAYCO	MM and Directors
Integration Phase			
March 2022	Audit committee Consider Draft IDP/Budget	IDP/PMS Manager	E. Mayor, MAYCO, MM and Directors
31 March 2022	Draft IDP & Budget tabled to Council Consider Draft IDP/Budget	E. Mayor and MAYCO	MAYCO and All Councilors
04 April 2022	Issue Public Notice on the tabled Draft	IDP/PMS Manager Communication	Communities and other

	IDP /Budget in newspaper and placement of the document on the Municipal Website for inspection	Officer	stakeholders
31 March 2022	Submit Draft IDP and Budget to relevant authorities for assessment (Cogta National & Provincial Treasuries and District Municipality) 10 days after tabling	MM & CFO	IDP & Budget Manager
April 2022	National Treasury Benchmark Exercise	IDP/PMS Manager/CFO	National Treasury, Provincial Treasury, DPLG and DWA
06-19 April 2022	Community Consultation Process on Draft IDP/Budget	Public Participation, IDP/PMS Manager & Finance Manager	Community and Stakeholders
Approval			
04 May 2022	IDP Technical Committee (Final IDP and Budget) Considering Input from the Community/Final Budget	IDP/PMS manager	MM, Directors and Managers
11 May 2022	Steering Committee meeting (Final IDP and Budget) Considering Input	E. Mayor and MAYCO	E. Mayor, MAYCO, MM and Directors

	from the Community/Final Budget		
May 2022	(Final IDP and Budget) Audit Committee Consider Final IDP/Budget	MM	E. Mayor, MAYCO, MM, Directors and Managers
May 2022	Final IDP & Budget tabled to MAYCO Consider Final IDP/Budget	IDP/PMS Manager	MM, Directors and Managers
26 May 2022	Final IDP & Budget tabled to Council Consider Final IDP/Budget	IDP/PMS Manager	MM, Directors and Managers
01 June 2022	Issue Public Notice on the adopted IDP /Budget in newspaper and placement of the documents on the Municipal Website and Public Places such as Libraries and Youth Centers	IDP/PMS Manager	Communities
01 June 2022	Submit adopted IDP and Budget to relevant authorities (Cogta National & Provincial Treasuries, District Municipality) 10 days after adoption	MM & CFO	compliance

3.1.2 Performance Management Timetable

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
JULY				
28 June 2021 CURRENT YEAR	Print and distribute final approved SDBIP	MFMA Guidance	Accounting Officer	PMS Manager
28 June 2021 CURRENT YEAR	Make public the service delivery and budget implementation plan – final date	MFMA 53(3) (a)	Executive Mayor	PMS Manager
30 July 2020 PREVIOUS YEAR	Submit quarterly (section 52) report for period ending 30 June on implementation of the budget and financial state of affairs of the municipality to Council.	MFMA 52 (d)	Executive Mayor	PMS Manager
AUGUST				
05 August 2020 PREVIOUS YEAR	Place quarterly (section 52) report on budget implementation on the municipal website	MFMA 75(1) (k)	Accounting Officer	IDP/PMS Manager
05 August 2021 CURRENT YEAR	Make public annual performance agreements and	MFMA 53(3) (a)	Executive Mayor	IDP/PMS Manager

	ensure copies are provided to Council and provincial MEC for Local Government – final date under legislation			
05 August 2021 CURRENT YEAR	Place annual performance agreements on the municipal website	MFMA 75(1)(d)	Accounting Officer	PMS Manager
30 Aug 2021	APR – PREVIOUS YEAR’S– Submit annual performance report of the municipality to the Auditor-General for auditing	MFMA 126(2)	Accounting Officer	PMS Manager
30 Aug 2021 CURRENT YEAR –	Consider the Unaudited Annual Financial Statements and Annual Performance Report and compile and submit the Unaudited Annual Report to National Treasury, Provincial Treasury, Cogta	MFMA Circular 63	Accounting Officer	IDP/PMS Manager

	and AG			
OCTOBER				
02 Oct 2020 PREVIOUS YEAR	Commence preparation of annual report utilizing financial and non-financial information first reviewed as part of the budget and IDP analysis	MFMA Guidance	Accounting Officer	IDP/PMS Manager
31 Oct 2021 CURRENT YEAR	Submit quarterly (section 52) report for period ending 30 September on implementation of the budget and financial state of affairs of the municipality to Council	MFMA 52(d)	Executive Mayor	Accounting Officer
NOVEMBER				
04 Nov 2021 CURRENT YEAR	Place quarterly (section 52) report on budget implementation on the municipal website	MFMA 75 (1) (k)	Accounting Officer	IDP/PMS Manager
DECEMBER				
31 Dec 2020 PREVIOUS YEAR	Finalize first draft of annual report incorporating financial and non-financial information on	MFMA Guidance	Accounting Officer	IDP/PMS Manager

	performance, audit reports and annual financial statements			
31 Dec 2020 PREVIOUS YEAR –	Receive municipal entity's annual report from the AO of the municipal entity MFMA 127 (1)		Accounting Officer	IDP/PMS Manager
JANUARY				
20 Jan 2020 PREVIOUS YEAR	Finalize annual performance report, assessments of arrears on taxes & services charges & an assessment of municipal performance together with recommendations from the Council audit committee & details of corrective action undertaken arising from audit report, & minimum competency compliance for inclusion in the annual report	MFMA 121 (3) (c) & (e) to (k) MSA 46 (2) MFMA Guidance	Accounting Officer	IDP/PMS Manager & CFO
20 Jan 2020 CURRENT YEAR	Assess the performance of the municipality to 31 December & submit a (section	MFMA 72(1)	Accounting Officer	IDP/PMS Manager & CFO

	72) report on the assessment to the Executive Mayor, provincial treasury & National Treasury. Consider an adjustments budget if necessary			
30 Jan 2021 CURRENT YEAR	Submit quarterly (section 52) report for period ending 31 December on implementation of the budget and financial state of affairs of the municipality to Council	MFMA 52 (d)	Executive Mayor	Accounting Officer
31 Jan 2020 PREVIOUS YEAR	Table in Council the draft annual report of the municipality & any municipal entity for the year ended 30 June 18 MFMA 127 (2)		Executive Mayor	Accounting Officer
FEBRUARY				
05 Feb 2020 PREVIOUS YEAR	Make public the annual report & invite comments from the local community, submit report to the Auditor-General, provincial	MFMA 127 (5)	Accounting Officer	IDP/PMS Manager

	treasury & Cogta			
05 Feb 2021 CURRENT YEAR	Place quarterly (section 52) report on budget implementation on the municipal website	MFMA 75(1) (k)	Accounting Officer	IDP/PMS Manager
05 Feb 2020 PREVIOUS YEAR	Place draft annual report on the municipal website	MFMA 75(1) (c)	Accounting Officer	IDP/PMS Manager
MARCH				
31 Mar 2020 PREVIOUS YEAR	Consider & approve, reject or refer back the annual report at a Council meeting	MFMA 121 (1)	Council	MPAC Coordinator
31 Mar 2020 PREVIOUS YEAR	Adopt an oversight report providing comments on the annual report Council	MFMA 121 (1)	Council	MPAC Coordinator
31 Mar 2020 PREVIOUS YEAR	Attend council and committee meetings where annual report is discussed and respond to questions	MFMA 129 (2) (a)	Accounting Officer	Accounting Officer
31 Mar 2020 PREVIOUS YEAR	Submit minutes of meetings where annual report is discussed to the provincial	MFMA 129 (2)(b)	Accounting Officer	Accounting Officer

	treasury and Cogta			
APRIL				
06 April 2020 PREVIOUS YEAR	Make public the oversight report	MFMA 129 (3)	Accounting Officer	MPAC Coordinator
07 April 2020 PREVIOUS YEAR	Submit the annual report and the oversight report to the provincial legislature	MFMA 132 (1) & (2)	Accounting Officer	MPAC Coordinator
30 April 2021 CURRENT YEAR	Submit quarterly (section 52) report for period ending 31 March on implementation of the budget and financial state of affairs of the municipality to council MFMA 52 (d)		Executive Mayor	Accounting Officer
MAY				
04 May 2021 CURRENT YEAR –	Place quarterly (section 52) report on budget implementation on the municipal website	MFMA 75 (1) (k)	Accounting Officer	IDP/PMS Manager
JUNE				
15 June 2021 NEXT THREE YEAR BUDGET	Submit draft service delivery and budget implementation plan to the mayor- final date under legislation 14 July	MFMA 69 (3)(a)	Executive Mayor	Accounting Officer
15 June 2021	Submit draft	MFMA 69 (3)	Executive Mayor	Accounting

NEXT YEAR -	annual performance agreements for the next year to the mayor – final date under legislation 14 July	(b)		Officer
30 June 2021 NEXT THREE YEAR BUDGET	Approve the service delivery & budget implementation plan – final date under legislation 28 July	MFMA 53(1) (c) (ii)	Executive Mayor	Accounting Officer

3.1.3 Audit & Performance Audit Committee Timetable

DATE	TIME	VENUE
July 2021	10:00	TBC
October 2021	10:00	TBC
January 2022	10:00	TBC
April 2022	10:00	TBC

3.1.4 Budget Process Timetable

TIME SCHEDULE OF KEY DEADLINES		
Mayor to Table in Council 10 Months Prior to Start of Budget Year		
Month/Date	Dipaleseng LM MP306 Municipality	Budget Year 2018/19
	Mayor and Council	Administration - Municipality
July,	<p>Mayor begins planning for next three-year budget in accordance with co-ordination role of budget process MFMA s 53</p> <p>Planning includes review of the previous years budget process and completion of the Budget Evaluation Checklist</p>	<p>Accounting officers and senior officials of municipality begin planning for next three-year budget MFMA s 68, 77</p> <p>Accounting officers and senior officials of municipality review options and contracts for service delivery MSA s 76-81</p>
August	<p>Mayor tables in Council a time schedule outlining key deadlines for: preparing, tabling and approving the budget; reviewing the IDP (as per s 34 of MSA) and budget related policies and consultation processes at least 10 months before the start of the budget year. MFMA s 21,22, 23; MSA s 34, Ch 4 as amended</p> <p>Mayor establishes committees and consultation forums for the budget process</p>	<p>Implementing the Budget Process, Consultation within the municipality as well as the community</p>
September,	<p>Council through the IDP review process determines strategic objectives for service delivery and development for next three-year - budgets including review of provincial and national government sector and strategic plans</p>	<p>Chief Financial Officer of municipality determine revenue projections and proposed rate and service charges and drafts initial allocations to functions and departments for the next financial year after taking into account strategic objectives Planning and Development Officer engages with Provincial and National sector departments on sector specific programmes for alignment with municipalities plans (schools, libraries, clinics, water, electricity, roads, etc)</p>

October,		Chief Financial Officer does initial review of national policies and budget plans and potential price increases of bulk resources with function and department officials MFMA s 35, 36, 42; MTBPS
November,		Accounting officer reviews and drafts initial changes to IDP MSA s 34
December, December,	Budget Public Meeting: CCouncil finalises tariff (rates and service charges) policies for next financial year MSA s 74, 75	Accounting officer, Chief Financial Officer and senior officials consolidate and prepare proposed budget and plans for next financial year taking into account previous years performance as per audited financial statements
January	Assess the performance of the municipality to 31 December & submit a (section 72) report on the assessment to the mayor, provincial treasury & National Treasury. Consider an adjustments budget if necessary	Accounting officer, Chief Financial Officer and senior officials assess the performance of the first six months of the budget year
January,	Head of Departments to finalize detailed estimates of Capital and Operational expenditure and income and submit to Budget and Treasury Office	Chief Financial Officer reviews proposed national and provincial allocations to municipality for incorporation into the draft budget for tabling. (Proposed national and provincial allocations for three years must be available by 20 January) MFMA s 36
March	Accounting officer finalises and submits to Mayor proposed budgets and plans for next three-year budgets taking into account the recent mid-year review and any corrective measures proposed as part of the oversight report for the previous years audited financial statements and annual report	Draft Budget to be submitted to Management Committee Chief Financial Officer to notify relevant municipalities of projected allocations for next three budget years 120 days prior to start of budget year MFMA s 37(2)

March,	<p>Mayor tables municipality budget, resolutions, plans, and proposed revisions to IDP at least 90 days before start of budget year MFMA s 16, 22, 23, 87; MSA s 34</p>	<p>Accounting officer publishes tabled budget, plans, and proposed revisions to IDP, invites local community comment and submits to NT, PT and others as prescribed MFMA s 22 & 37; MSA Ch 4 as amended</p> <p>Accounting officer and Chief Financial Officer reviews any changes in prices for bulk resources as communicated by 15 March MFMA s 42</p>
April,	<p>Consultation with national and provincial treasuries and finalise sector plans for water, sanitation, electricity etc MFMA s 21</p>	<p>Accounting officer assists the Mayor in revising budget documentation in accordance with consultative processes and taking into account the results from the third quarterly review of the current year</p>
May	<p>Public hearings on the budget, and council debate. Council consider views of the local community, NT, PT, other provincial and national organs of state and municipalities. Mayor to be provided with an opportunity to respond to submissions during consultation and table amendments for council consideration. Council to consider approval of budget and plans at least 30 days before start of budget year. MFMA s 23, 24; MSA Ch 4 as amended</p>	<p>Accounting officer and Chief Financial Officer assists the Mayor in preparing the final budget documentation for consideration for approval at least 30 days before the start of the budget year taking into account consultative processes and any other new information of a material nature</p>
May, June,	<p>Council must approve annual budget by resolution, setting taxes and tariffs, approving changes to IDP and budget related policies, approving measurable performance objectives for revenue by source and expenditure by vote before start of budget year MFMA s 16, 24, 26, 53</p> <p>Mayor must approve SDBIP within 28 days after approval of the budget and ensure that annual performance contracts are</p>	<p>Accounting officer submits to the mayor no later than 14 days after approval of the budget a draft of the SDBIP and annual performance agreements required by s 57(1)(b) of the MSA. MFMA s 69; MSA s 57</p>

	<p>concluded in accordance with s 57(2) of the MSA. Mayor to ensure that the annual performance agreements are linked to the measurable performance objectives approved with the budget and SDBIP. The mayor submits the approved SDBIP and performance agreements to council, MEC for local government and makes public within 14 days after approval.</p> <p>MFMA s 53; MSA s 38-45, 57(2)</p> <p>Council must finalise a system of delegations.</p> <p>MFMA s 59, 79, 82; MSA s 59-65</p>	
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3.1.5 Risk Management Committee Timetable

Month	Time	Venue
12 July 2021	09:00am	Virtual conferencing
October 2021	09:00am	TBC
January 2022	09:00am	TBC
April 2022	09:00am	TBC

4. PRINCIPLES OF MONITORING AND EVALUATION

1. Monitoring and evaluation should contribute to improved governance

- **Transparency** All findings are publicly available unless there are compelling reasons otherwise
- **Accountability** Use of resources is open to scrutiny.
- **Participation** Voice is provided to historically marginalized people.
- **Inclusion** Traditionally excluded interests are represented throughout the M&E process

2. Monitoring and evaluation should be rights based

- **Bill of Rights** • A rights-based culture is promoted and entrenched by its inclusion in the value base for all M&E processes.

3. Monitoring and evaluation should be development orientated – nationally, institutionally and locally

- **Pro-poor orientation** Poverty's causes, effects and dynamics are highlighted, and the interests of poor people are prioritized above those of more advantaged groups.
- **Service delivery and performance** Variables reflecting institutional performance and service delivery are analyzed and reviewed, links are identified, and responsive strategies are formulated.
- **Learning** Knowledge and an appetite for learning are nurtured in institutions and individuals.
- **Human resource management** the skills required for deliberative M&E are available, fostered and retained while the knowledge needed for strategic HR utilization is available and used.
- **Impact awareness** The possible impacts of M&E interventions are considered and reflected upon in plans and their actual outcomes are tracked and analyzed systematically and consistently.

4. Monitoring and evaluation should be undertaken ethically and with integrity

- **Confidentiality** Processes ensure the responsible use of personal and sensitive information; Promises of anonymity and non-identifiability are honored and relied upon.
- **Respect** Dignity and self-esteem are built among stakeholders and affected people.
- **Representation of competence** there is skillful and sensitive implementation of M&E processes. Those engaged in monitoring and evaluation fairly represent their competence and the limitations of their reports.
- **Fair reporting** provides a fair and balanced account of the findings.

5. Monitoring and evaluation should be utilization orientated

- **Defining and meeting expectations** M&E products meet knowledge and strategic needs.
- **Supporting utilization** A record of recommendations is maintained, and their implementation followed up and an accessible central repository of evaluation reports and indicators is maintained.

6. Monitoring and evaluation should be methodologically sound

- **Consistent indicators** Common indicators and data collection methods are used where possible to improve data quality and allow trend analysis.
- **Data/evidence based** Findings are clearly based on systematic evidence and analysis.
- **Appropriateness** Methodology matches the questions being asked.
- **Triangulated** Multiple sources are used to build more credible findings.

7. Monitoring and evaluation should be operationally effective

- **Planned** As an integrated component of public management, M&E is routine and regularized.
- **Scope** The scale of M&E reflects its purpose, level of risk and available resources.
- **Managed**• Conscientious management of the function leads to sustained on-time delivery of excellence.
- **Cost effective** the benefits of M&E are clear, and its scale is appropriate given resource availability.
- **Systematic** Robust systems are built up that are resilient and do not depend on individuals or chance. (Presidency, 2007:3)

5. Monitoring

Strategies must be monitored continually to ensure that they align with internal and external environmental trends and change. Monitoring involves aligning outputs and outcomes with indicators of success.

“Monitoring is a continuous managerial function that aims to provide managers, decision-makers and main stakeholders with regular feedback and early indications of progress or lack thereof in the achievement of intended results and the attainment of goals and objectives. Monitoring involves reporting on actual performance against what was planned or expected according to predetermined standards. Monitoring generally involves collecting and analysing data on implementation processes, strategies and results, and recommending corrective measures.” (Presidency, 2005:5)

“Monitoring is a never-ending oversight process that focuses on tracking on-going activities and is not a once-off activity.” (Thornhill *et al*, 2014:179)

□□ The IDP, Budget and PMS offices shall coordinate the development of the IDP and Budget according to the process plan and report accordingly to the Municipal Manager.

□□ The District Mayor’s IGR Forum shall monitor and ensure compliance to the District IDP Framework.

□□ The IDP/Budget/PMS Steering committee will monitor and ensure compliance in the implementation of process plans.

□□ Department of Cooperative Governance, and Traditional Affairs (COGTA) and Office of the Premier will ensure support on the coordination and alignment of Provincial and National Departments and any other role players.

The National Treasury’s Framework for Strategic Plans and Annual Performance Plans (2012) “sets out a framework to align strategic and annual performance planning with emphasis on the outcomes oriented monitoring and evaluation approach

6. Evaluation

Thornhill *et al* (2014:414) describes evaluation as “the systematic and objective assessment of an ongoing or completed project, programme or policy, its design, implementation and results”, and say that it should “provide information that is credible and useful”.

The plan and its implementation must be evaluated to address areas of weakness and to identify ways to improve implementation and outcomes. This is vital, as it allows organisations to learn from their mistakes and continually improve their strategies. A SWOT analysis can also be used as an evaluation tool to highlight weaknesses to be improved upon.

Strategy evaluation operates at two levels: firstly, at strategic level, where the concern is with the consistency of the strategy within the environment; and secondly, at operational level, where the effort is directed at assessing how well the organisation is pursuing a given strategy. The purpose of strategy evaluation is therefore to evaluate the effectiveness of strategy in achieving organizational objectives.

Strategy evaluation requires:

- Examining the underlying basis of an organisation’s strategy;
- Comparing expected results with actual results; and
- Taking corrective action.

Any evaluation is only as good as the information on which it is based. Adequate feedback on the success of strategies is the cornerstone of effective strategy evaluation.

Lazenby (2015:388) notes four criteria that can be used to evaluate a strategy:

- **Consistency:** Is the strategy still consistent with the organisation’s goals and policies?
- **Feasibility:** Can the strategy be implemented with limited resources?
- **Consonance:** Can the policy be adapted to changes in the external environment? and
- **Advantage:** Is the strategy still effective in providing the organisation with competitive advantage?

7. Monitoring and Evaluation Systems

However, evaluating the strategy is not enough. The implementation of the strategy and its success must be monitored and evaluated, so that it can be amended if necessary.

The Presidency (2007:4) offers this definition of a monitoring and evaluation system:

“A monitoring and evaluation system is a set of organisational structures, management processes, standards, strategies, plans, indicators, information systems, reporting lines and accountability relationships which enables national and provincial departments, municipalities and other institutions to discharge their monitoring and evaluation functions effectively. In addition to these formal managerial elements are the organisational culture, capacity and other enabling conditions which will determine whether the feedback from the monitoring and evaluation function influences the organisation’s decision-making, learning and service delivery.”

The benefits of monitoring and evaluation are (DPME, 2011):

- Promote learning that can improve a policy, programme and project and the way it is implemented;
- Ensure that improvements and management decisions are based on evidence;
- Become aware of the programmes that are delivered in a cost-effective manner and apply relevant lessons to other programmes or projects;
- Save money by correcting mistakes through the monitoring process and not repeating mistakes gleaned from the evaluation process; and
- Develop an improved understanding of issues affecting the implementation of the policy, programme or project. This understanding will help in addressing institutional bottlenecks and improve impact because the policy, programme or project was adapted as a result of the M&E process.

