

## DIPALESENG IDP/ BUDGET/ RISK AND PMS PROCESS PLAN



**FINAL 2022-2023**



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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**

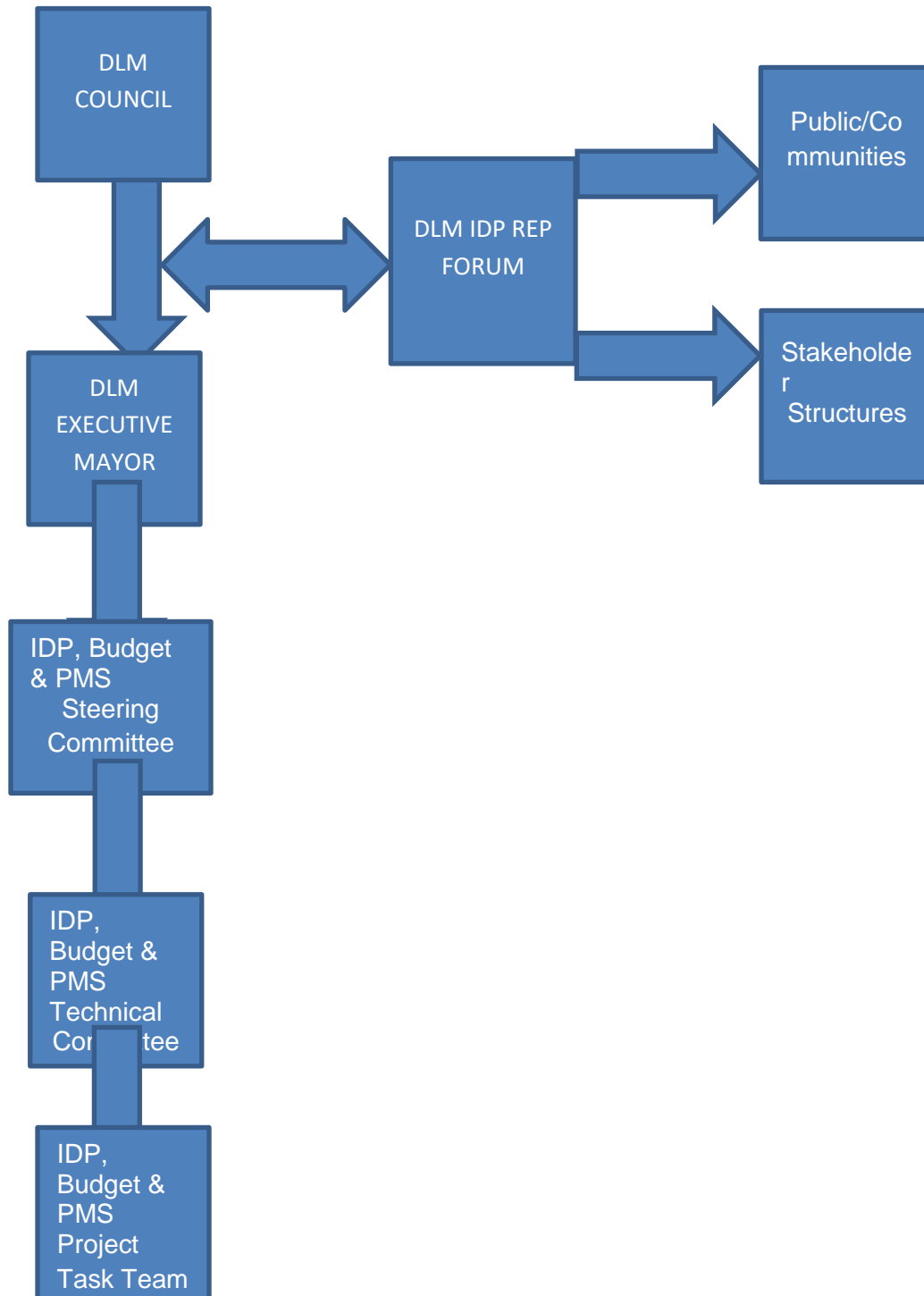
Dipaleseng Local Municipality's IDP/Budget/Performance Process Plan is outlined as follows:

- 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

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

## 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:

## INTERNAL AND EXTERNAL STAKEHOLDERS

Stakeholder	Roles and Responsibilities
<b>Council</b>	<ul style="list-style-type: none"> <li>• Prepare, decide on &amp; adopt the IDP Review Process Plan.</li> <li>• Ensure participation of all stakeholders.</li> <li>• Develop procedures for participation and consultation.</li> <li>• Ensure that that IDP Review is in line with all the Sector Plan requirements.</li> <li>• Verify the alignment of the reviewed IDP report with the District framework.</li> <li>• Approve and adopt the reviewed IDP.</li> </ul>
Speaker	<ul style="list-style-type: none"> <li>• Coordination of the community public participation</li> <li>• Mobilize the involvement of all stakeholders in the</li> <li>• IDP Process</li> <li>• Coordinate the involvement of Councilors, CDW's,</li> <li>• Ward Committee to participate in the IDP Program</li> </ul>
Councillors, Ward and CDWs	<p><b>Councilors:</b></p> <ul style="list-style-type: none"> <li>• Play a leading role in the IDP process.</li> <li>• Represents their constituency's needs and aspirations.</li> </ul>

	<ul style="list-style-type: none"> <li>• Mobilize community to participate in the IDP Process</li> </ul> <p><b>The role of the Ward Committee is to:</b></p> <ul style="list-style-type: none"> <li>• Identify the critical issues facing its area.</li> <li>• Provide a mechanism for discussion, negotiation and decision-making between the stakeholders, including municipal government.</li> <li>• Form a structure links between the IDP Representative Forum and the community of each area; and</li> <li>• Monitor the performance of the planning and implementation process concerning its area.</li> </ul> <p><b>CDW's role is to:</b></p> <ul style="list-style-type: none"> <li>• Assist communities with their needs and with the necessary information on what government is doing.</li> <li>• Provide information regarding the government work taking place in communities. They remain accountable to Councilors.</li> <li>• Link the communities with government services and relay community concerns and problems back to government structures.</li> <li>• Improve government-community networks.</li> </ul>
Performance Audit	<ul style="list-style-type: none"> <li>• Review the process followed in drafting the integrated</li> </ul>

Committee	<p>development plan.</p> <ul style="list-style-type: none"> <li>• Review the implementation of the integrated development plan.</li> <li>• Review the content of the integrated development plan.</li> <li>• Review the municipality's performance in relation to the KPIs and the targets of the municipality.</li> <li>• Assess/Evaluate performance of section 56 employees</li> </ul> <p>in relation to IDP KPI's report to the Audit Committee and Council on the results of the above-mentioned responsibilities.</p>
Audit Committee	<ul style="list-style-type: none"> <li>• Play advisory role to Municipal Council, Accounting Officer, and Senior Management on effective governance process and compliance with any applicable legislation (MFMA Act no. 56 of 2003, Section 166).</li> <li>• Oversee good governance practices within municipality</li> </ul> <p>including control environment and risk management systems.</p> <ul style="list-style-type: none"> <li>• Oversee workings of Internal and External auditors and evaluate their independence</li> <li>• Review as to whether the Five Year Rolling Strategic Audit objectives are aligned to the IDP objectives.</li> </ul>



<b>Exco</b>	<ul style="list-style-type: none"> <li>• Decide on the process plan for the review.</li> <li>• Oversee the overall co-ordination, monitoring, management of the review process.</li> <li>• Identify internal officials and councillors for different roles &amp; responsibilities during the review process.</li> </ul>
<b>Municipal Manager</b>	<ul style="list-style-type: none"> <li>• Overall Accounting Officer.</li> <li>• Delegate roles and responsibilities for officials in the IDP Review Process.</li> <li>• Responds to public, district and provinces on the outcome and process of the review.</li> <li>• Ensure vertical and cross municipal co-ordination of the review.</li> </ul>
<b>Senior Managers</b>	<ul style="list-style-type: none"> <li>• Co-operate and participate fully in the IDP Review Process.</li> <li>• Provide relevant departmental info budgets in the review process.</li> <li>• Helps in the review of implementation strategies during the review. Assist the Strategic Director and Municipal Manager in preparing detailed project implementation scorecards for project evaluation process.</li> </ul>
<b>IDP/Budget Steering Committee</b>	<ul style="list-style-type: none"> <li>• To provide technical assistance to the Mayor in discharging the responsibilities as set out in Section 53 of the MFMA</li> </ul>
<b>Audit Steering Committee</b>	<ul style="list-style-type: none"> <li>• To provide expert advice to management and council on all key performance areas and matters of compliance</li> </ul>

## IDP and Budget Process Plan for the 2022/2023 financial year

MONTH	ACTIVITY	Target date
<b>PREPARATORY PHASE</b>		
<b>July 2022</b>	<ul style="list-style-type: none"> <li>Review of previous year's IDP/Budget process with MTEF included.</li> </ul>	1-31 July 2022
	<ul style="list-style-type: none"> <li>EXCO provides political guidance over the budget process and priorities that must inform preparations of the budget.</li> </ul>	1-31 July 2022
	<ul style="list-style-type: none"> <li>Tabling of the draft 2022-2023 IDP and Budget process plan to IDP steering committee/technical committee for comments and inputs.</li> </ul>	15 July 2022
	<ul style="list-style-type: none"> <li>Tabling of the 2022-2023 IDP and Budget process plan to council structures for approval</li> </ul>	29 July 2022

<b>MONTH</b>	<b>ACTIVITY</b>	<b>Target date</b>
<b>August 2022</b>	<ul style="list-style-type: none"> <li>• Ward-to-Ward based analysis data collection</li> </ul>	17 August 2022 - 30 September 2022
	<ul style="list-style-type: none"> <li>• 4<sup>th</sup> Quarter Performance Lekgotla</li> </ul>	17 August 2022
	<ul style="list-style-type: none"> <li>• Submit AFS (Annual Financial Statements) for 2020/21 to AG.</li> </ul>	31 August 2022
	<ul style="list-style-type: none"> <li>• Submit 2020/21 cumulative Performance Report to AG &amp; Council Structures</li> </ul>	31 August 2022
	<b>ANALYSIS PHASE</b>	
<b>September 2022</b>	<ul style="list-style-type: none"> <li>• Council determines strategic objectives for service delivery through IDP review processes and the development of the next 3-year budget (including review of sector departments plans).</li> <li>• Determine revenue projections, propose tariffs, and draft initial allocations per function and</li> </ul>	01 September 2022-December 2022

MONTH	ACTIVITY	Target date
	<p>department for 2023-2024 financial year.</p> <ul style="list-style-type: none"> <li>Electronic Consultations with provincial and national sector departments on sector specific programmes for alignment (schools, libraries, clinics, water, electricity, roads, etc).</li> <li>Finalize ward based data compilation for verification in December 2022</li> </ul>	
	<b>STRATEGIES PHASE</b>	
<b>October 2022</b>	<ul style="list-style-type: none"> <li>Quarterly (1st) review of 2022/23 budget, related policies, amendments (if necessary), any related consultative process.</li> <li>Collate information from ward-based data.</li> <li>Begin preliminary preparations on proposed budget for 2023/24 financial year with consideration being given to partial performance of 2022/23.</li> <li>1ST Quarter Performance Lekgotla (2022/23)</li> </ul>	<p>29 October 2022</p> <p>1-31 October 2022</p> <p>1-31 October 2022</p> <p>29 October 2022</p>
	<b>PROJECTS PHASE</b>	
<b>November 2022</b>	<ul style="list-style-type: none"> <li>Confirm IDP projects with district and sector departments.</li> <li>Engage with sector departments' strategic</li> </ul>	1-30 November 2022

<b>MONTH</b>	<b>ACTIVITY</b>	<b>Target date</b>
	<p>sessions to test feasibility of attendance to planned sessions.</p> <ul style="list-style-type: none"> <li>• Review and effect changes on initial IDP draft.</li> </ul>	
	<b>INTEGRATION PHASE</b>	
<b>December 2022</b>	<ul style="list-style-type: none"> <li>• Consolidated Analysis Phase report in place</li> <li>• IDP Steering/technical Committee meeting to present the analysis phase data</li> <li>• IDP Representative Forum to present the analysis report</li> </ul>	<p>01 December 2022</p> <p>02 December 2022</p> <p>07 December 2022</p>
<b>January 2023</b>	<ul style="list-style-type: none"> <li>• Review budget performance and prepare for adjustment</li> <li>• Table Draft 2021/22 Annual Report to APAC and Council.</li> <li>• Submit Draft Annual Report to AG, Provincial Treasury and COGTA.</li> <li>• Publish Draft Annual Report in the municipal jurisdiction (website etc.).</li> </ul>	<p>11-18 January 2023</p> <p>25 January 2023</p>

MONTH	ACTIVITY	Target date
	<ul style="list-style-type: none"> <li>• Prepare Oversight Report for the 2022/23 financial year.</li> <li>• Mid-Year Performance Lekgotla/Review/Strategic Planning Session, (review of IDP/Budget, related policies and consultative process)</li> </ul>	19 January 2023
<b>February 2023</b>	<ul style="list-style-type: none"> <li>• Table Budget Adjustment.</li> <li>• Submission of Draft IDP/Budget for 2023/24 to Management.</li> <li>• Submission of Draft IDP/Budget and plans to Portfolio Committees.</li> <li>• Submission of 2022/23 Adjustment Budget to Budget Steering Committee</li> <li>• Submission of 2023-2024 Draft IDP and Budget to EXCO</li> <li>• Adjusted budget/IDP/SDBIP 2022/2023</li> </ul>	28 February 2023  02 February 2023  09-10 February 2023  17-18 February 2023  15 February 2023  24 February 2023
<b>March 2023</b>	<ul style="list-style-type: none"> <li>• Submission of 2022-2023 Draft Budget to Budget Steering Committee</li> </ul>	18 March 2023



MONTH	ACTIVITY	Target date
	<b>APPROVAL PHASE</b>	
<b>April 2023</b>	<ul style="list-style-type: none"> <li>• Submit 2023-2024 Draft IDP and Budget to the National Treasury, Provincial Treasury and COGHSTA in both printed &amp; electronic formats.</li> <li>• Quarterly (3rd) review of 2022-2023 budget/IDP and related policies' amendment (if necessary) and related consultative process.</li> <li>• IDP Technical committee to consider the draft 2023-2024 IDP</li> <li>• IDP virtual/physical Representative Forum meeting to present the draft 2023-2024 IDP to various stakeholders</li> <li>• Consultation with National and Provincial Treasury, community participation and stakeholder consultation on the draft 2023-2024 IDP/Budget.</li> </ul>	06 April 2023  28 April 2023  11 April 2023  13 April 2023  17 April 2023 -10 May 2023
<b>May 2023</b>	<ul style="list-style-type: none"> <li>• 3rd Quarter Performance Lekgotla (2022/23)</li> <li>• Submission of 2023-2024 Final Budget to</li> </ul>	03 May 2023  15 May 2023



<b>MONTH</b>	<b>ACTIVITY</b>	<b>Target date</b>
	<p>Budget Steering Committee</p> <ul style="list-style-type: none"> <li>• Final Draft Budget/IDP/SDBIP 2023/2024</li> <li>• Submission of Final Draft IDP/Budget for 2023/24 to the APAC for recommendations to Council and Council for approval.</li> <li>• Finalize SDBIP<sup>i</sup> for 2023-2024.</li> <li>• Develop Performance Agreements (Performance Plans) of MM, Senior Managers and Middle Managers for 2023-2024 performance year.</li> </ul>	26 May 2023
<b>June 2023</b>	<ul style="list-style-type: none"> <li>• Submission of the SDBIP to the Executive Mayor and APAC for review.</li> <li>• Submission of 2023-2024 Performance Agreements to the Executive Mayor.</li> </ul>	1-30 June 2023

### **IDP Representative Forum Meeting**

<b>DATE</b>	<b>TIME</b>	<b>VENUE</b>
07 December 2022	10:00	Virtual or Physical
13 April 2023	10:00	Virtual or Physical

## **2.1 DISTRICT DEVELOPMENT MODEL**

### **Principles underpinning the New District Coordination Model**

The main problem is that the current system is reliant on each sphere to align their plans with the other spheres especially in respect of strategic infrastructure investment, whereas a more efficient approach is to have all three spheres of government work off a common strategic alignment platform. A district coordination model provides such a platform.

The manifestation of the current situation is a highly inefficient utilization of funds and resources and even wastage. Government is not getting the outcomes it would like to see on the ground where the investment is impacting at the right scale and quality for communities. There is no clear spatial logic and outcomes that enable better integrated place-making but often sector/silo-based outputs. In this manner apartheid spatial logics are often being perpetuated, rather than being broken down.

Cooperative governance is still largely elusive, with planning and investment spending of all three spheres of government often misaligned, inadequately targeted spatially and not coordinated sufficiently to optimize service delivery results and integrated development outcomes. The system of cooperative governance is evolving in South Africa. Following several years of implementation there are sufficient lessons and realities that point to the need for a more decisive refinement and enhancement to the way cooperative governance/ intergovernmental relations (IGR) is approached in practice.

### **Objectives of the District Development Model**

The district/metropolitan focus emanating from the Cabinet Lekgotla has a bearing on the Department of Cooperative Governance's mandate which includes a district (and metro) based approach to speed up delivery ensuring that municipalities are properly supported and adequately resourced. The main objectives of the new model include the following:

- a) To focus on the District/Metropolitan spaces as the appropriate scale and arena for intergovernmental planning and coordination.
- b) To focus on the 44 Districts + 8 Metros as developmental spaces (IGR Impact Zones) that will be strategic alignment platforms for all three spheres of government.

c) To produce a Spatially Integrated Single Government Plan (as an Intergovernmental Compact) for each of these spaces that guides and directs all strategic investment spending and project delivery across government, and forms the basis for accountability.

d) This approach reinforces an outcomes-based IGR system where there is a systematic IGR programme and process associated with the formulation and implementation of a single government plan. This signifies a shift from highly negotiated Alignment of Plans to a regulated cooperative governance One Plan.

e) One of the core objective is to take development to our communities as key beneficiaries and actors of what government does, and where they have a stake.

The purpose of enhancing cooperative governance through a new district coordination model is to improve the coherence and spatial targeting impact of all three spheres of government working together in unison.

This unison is achieved when there is a common appreciation and understanding by all three spheres of government of the service delivery and development dynamics, challenges and opportunities in various communities calibrated for practical purposes at a district/metropolitan spatial scale.

## **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**

The 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.

### 3.1.2 Performance Management Timetable

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
JULY				
<b>28 June 2021 CURRENT YEAR</b>	Print and distribute final approved SDBIP	MFMA Guidance	Accounting Officer	IDP/PMS Manager
<b>28 June 2021 CURRENT YEAR</b>	Make public the service delivery and budget implementation plan – final date	MFMA 53(3) (a)	Executive Mayor	IDP/PMS Manager
<b>30 July 2020 PREVIOUS YEAR</b>	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	IDP/PMS Manager
AUGUST				
<b>05 August 2020</b>	Place quarterly (section	MFMA 75(1) (k)	Accounting Officer	IDP/PMS Manager

<b>PREVIOUS YEAR</b>	52) report on budget implementation on the municipal website			
<b>05 August 2020 CURRENT YEAR</b>	Make public annual performance agreements and ensure copies are provided to Council and provincial MEC for Local Government – final date under legislation	MFMA 53(3) (a)	Executive Mayor	IDP/PMS Manager
<b>05 August 2020 CURRENT YEAR</b>	Place annual performance agreements on the municipal website	MFMA 75(1)(d)	Accounting Officer	IDP/PMS Manager
<b>30 Aug 2022</b>	<b>APR – PREVIOUS YEAR’S–</b> Submit annual performance report of the municipality to the Auditor-General for auditing	MFMA 126(2)	Accounting Officer	IDP/PMS Manager
<b>30 Aug 2022 CURRENT YEAR –</b>	Consider the Unaudited Annual Financial Statements and Annual	MFMA Circular 63	Accounting Officer	IDP/PMS Manager

	Performance Report and compile and submit the Unaudited Annual Report to National Treasury, Provincial Treasury, Cogta and AG			
<b>OCTOBER</b>				
<b>02 Oct 2020 PREVIOUS YEAR</b>	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
<b>31 Oct 2022 CURRENT YEAR</b>	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
<b>NOVEMBER</b>				
<b>04 Nov 2022 CURRENT YEAR</b>	Place quarterly (section 52) report on budget implementation	MFMA 75 (1) (k)	Accounting Officer	IDP/PMS Manager



	on the municipal website			
DECEMBER				
<b>31 Dec 2020 PREVIOUS YEAR</b>	Finalize first draft of annual report incorporating financial and non- financial information on performance, audit reports and annual financial statements	MFMA Guidance	Accounting Officer	IDP/PMS Manager
<b>31 Dec 2022 PREVIOUS YEAR –</b>	Receive municipal entity's annual report from the AO of the municipal entity MFMA 127 (1)		Accounting Officer	IDP/PMS Manager
JANUARY				
<b>20 Jan 2020 PREVIOUS YEAR</b>	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	MFMA 121 (3) (c ) & (e) to (k) MSA 46 (2) MFMA Guidance	Accounting Officer	IDP/PMS Manager & CFO

	competency compliance for inclusion in the annual report			
<b>20 Jan 2023 CURRENT YEAR</b>	Assess the performance of the municipality to 31 December & submit a (section 72) report on the assessment to the Executive Mayor, provincial treasury & National Treasury. Consider an adjustments budget if necessary	MFMA 72(1)	Accounting Officer	IDP/PMS Manager & CFO
<b>30 Jan 2023 CURRENT YEAR</b>	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
<b>31 Jan 2021 PREVIOUS YEAR</b>	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
<b>FEBRUARY</b>				

<b>05 Feb 2021 PREVIOUS YEAR</b>	Make public the annual report & invite comments from the local community, submit report to the Auditor-General, provincial treasury & Cogta	MFMA 127 (5)	Accounting Officer	IDP/PMS Manager
<b>05 Feb 2021 CURRENT YEAR</b>	Place quarterly (section 52) report on budget implementation on the municipal website	MFMA 75(1) (k)	Accounting Officer	IDP/PMS Manager
<b>05 Feb 2021 PREVIOUS YEAR</b>	Place draft annual report on the municipal website	MFMA 75(1) (c )	Accounting Officer	IDP/PMS Manager
<b>MARCH</b>				
<b>31 Mar 2021 PREVIOUS YEAR</b>	Consider & approve, reject or refer back the annual report at a Council meeting	MFMA 121 (1)	Council	MPAC Coordinator
<b>31 Mar 2021 PREVIOUS YEAR</b>	Adopt an oversight report providing comments on the annual report Council	MFMA 121 (1)	Council	MPAC Coordinator
<b>31 Mar 2021 PREVIOUS YEAR</b>	Attend council and committee meetings where annual report is	MFMA 129 (2) (a)	Accounting Officer	Accounting Officer

	discussed and respond to questions			
<b>31 Mar 2021 PREVIOUS YEAR</b>	Submit minutes of meetings where annual report is discussed to the provincial treasury and Cogta	MFMA 129 (2)(b)	Accounting Officer	Accounting Officer
<b>APRIL</b>				
<b>06 April 2021 PREVIOUS YEAR</b>	Make public the oversight report	MFMA 129 (3)	Accounting Officer	MPAC Coordinator
<b>07 April 2021 PREVIOUS YEAR</b>	Submit the annual report and the oversight report to the provincial legislature	MFMA 132 (1) & (2)	Accounting Officer	MPAC Coordinator
<b>30 April 2023 CURRENT YEAR</b>	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
<b>MAY</b>				
<b>04 May 2023 CURRENT YEAR –</b>	Place quarterly (section 52) report on budget implementation on the municipal website	MFMA 75 (1) (k)	Accounting Officer	IDP/PMS Manager
<b>JUNE</b>				
<b>15 June 2023</b>	Submit draft	MFMA 69	Executive Mayor	Accounting

<b>NEXT THREE YEAR BUDGET</b>	service delivery and budget implementation plan to the mayor- final date under legislation 14 July	(3)(a)		Officer
<b>15 June 2023 NEXT YEAR</b> -	Submit draft annual performance agreements for the next year to the mayor – final date under legislation 14 July	MFMA 69 (3) (b)	Executive Mayor	Accounting Officer
<b>30 June 2023 NEXT THREE YEAR BUDGET</b>	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

<b>DATE</b>	<b>TIME</b>	<b>VENUE</b>
July 2022	10:00	Disaster Centre Boardroom
October 2022	10:00	Disaster Centre Boardroom
January 2023	10:00	Disaster Centre Boardroom
April 2023	10:00	Disaster Centre Boardroom

### 3.1.4 Budget Process Timetable

<b>TIME SCHEDULE OF KEY DEADLINES</b>		
<b>Mayor to Table in Council 10 Months Prior to Start of Budget Year</b>		
<b>Month/Date</b>	<b>Dipaleseng LM MP306 Municipality</b>	<b>Budget Year 2022/23</b>
	<b>Mayor and Council</b>	<b>Administration - Municipality</b>
<b>July,</b>	<p>Mayor begins planning for next three-year budget in accordance with co-ordination role of budget process <b>MFMA s 53</b></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 <b>MFMA s 68, 77</b></p> <p>Accounting officers and senior officials of municipality review options and contracts for service delivery <b>MSA s 76-81</b></p>
<b>August</b>	<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. <b>MFMA s 21,22, 23;</b> <b>MSA s 34, Ch 4 as amended</b></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>
<b>September,</b>	<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,</p>

		clinics, water, electricity, roads, etc)
<b>October,</b>		Chief Financial Officer does initial review of national policies and budget plans and potential price increases of bulk resources with function and department officials <b>MFMA s 35, 36, 42; MTBPS</b>
<b>November,</b>		Accounting officer reviews and drafts initial changes to IDP <b>MSA s 34</b>
<b>December,</b> <b>December,</b>	Budget Public Meeting: CCouncil finalises tariff (rates and service charges) policies for next financial year <b>MSA s 74, 75</b>	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
<b>January</b>	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
<b>January,</b>	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) <b>MFMA s 36</b>
<b>March</b>	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	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

	report for the previous years audited financial statements and annual report	<b>MFMA s 37(2)</b>
<b>March,</b>	Mayor tables municipality budget, resolutions, plans, and proposed revisions to IDP at least 90 days before start of budget year <b>MFMA s 16, 22, 23, 87; MSA s 34</b>	Accounting officer publishes tabled budget, plans, and proposed revisions to IDP, invites local community comment and submits to NT, PT and others as prescribed <b>MFMA s 22 &amp; 37; MSA Ch 4 as amended</b>  Accounting officer and Chief Financial Officer reviews any changes in prices for bulk resources as communicated by 15 March <b>MFMA s 42</b>
<b>April,</b>	Consultation with national and provincial treasuries and finalise sector plans for water, sanitation, electricity etc <b>MFMA s 21</b>	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
<b>May</b>	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. <b>MFMA s 23, 24; MSA Ch 4 as amended</b>	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
<b>May,</b>  <b>June,</b>	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	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. <b>MFMA s 69; MSA s 57</b>



	<p><b>MFMA s 16, 24, 26, 53</b></p> <p>Mayor must approve SDBIP within 28 days after approval of the budget and ensure that annual performance contracts are 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><b>MFMA s 53; MSA s 38-45, 57(2)</b></p> <p>Council must finalise a system of delegations.</p> <p><b>MFMA s 59, 79, 82; MSA s 59-65</b></p>	
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### 3.1.5 Risk Management Committee Timetable

Month	Time	Venue
July 2022	09:00am	Municipal Manager's Boardroom
October 2022	09:00am	Municipal Manager's Boardroom
January 2023	09:00am	Municipal Manager's Boardroom
April 2023	09:00am	Municipal Manager's Boardroom

## 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.
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