

DIPALESENG IDP/ BUDGET/PMS AND RISK PROCESS PLAN



FINAL 2025-2026



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LIST OF SELECTED ABBREVIATIONS

AC: Audit Committee
AIDS: Acquired Immune Deficiency Syndrome
AO: Accounting Officer
ASC: Audit Steering Committee
BSC: Balanced Scorecard
CLLR: Councilor
CDW: Community Development Workers
CFO: Chief Financial Officer
DEDP: Director: Economic Development and Planning
DPLG: Department of Provincial and Local Government
DLM: Dipaleseng Local Municipality
DoRA: Division of Revenue Act
DRM: Disaster Risk Management
DCS: Director: Corporate Services
DCSPS: Director: Community Services & Public Safety
DIS: Director: Infrastructural Services
DPD: Director: Planning & Development
EM: Executive Mayor
HIV: Human Immunodeficiency Virus
IDP: Integrated Development Plan
M&E: Monitoring and Evaluation

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

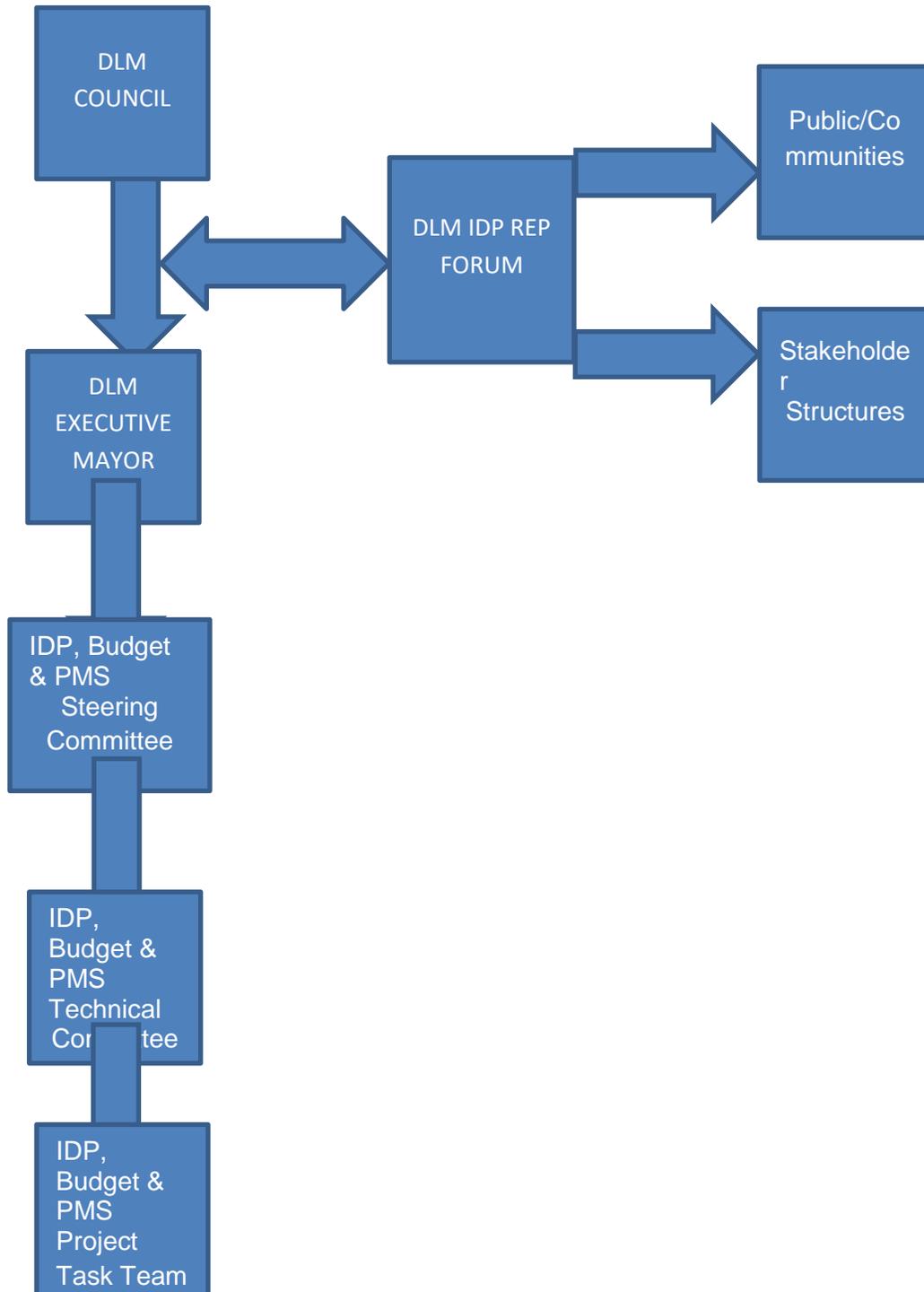
Dipaleseng Local Municipality's IDP/Budget/Performance Process Plan is outlined as follows:

- 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:

INTERNAL AND EXTERNAL STAKEHOLDERS

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

- Mobilize community to participate in the IDP Process

The role of the Ward Committee is to:

- Identify the critical issues facing its area.
- Provide a mechanism for discussion, negotiation and decision-making between the stakeholders, including municipal government.
- Form a structure links between the IDP Representative Forum and the community of each area; and
- Monitor the performance of the planning and implementation process concerning its area.

CDW's role is to:

- Assist communities with their needs and with the necessary information on what government is doing.
- Provide information regarding the government work taking place in communities. They remain accountable to Councilors.
- Link the communities with government services and relay community concerns and problems back to government structures.
- Improve government-community networks.

| | |
|------------------------------------|---|
| <p>Performance Audit Committee</p> | <ul style="list-style-type: none"> • Review the process followed in drafting the integrated development plan. • Review the implementation of the integrated development plan. • Review the content of the integrated development plan. • Review the municipality's performance in relation to the KPIs and the targets of the municipality. • Assess/Evaluate performance of section 56 employees <p>in relation to IDP KPI's report to the Audit Committee and Council on the results of the above-mentioned responsibilities.</p> |
| <p>Audit Committee</p> | <ul style="list-style-type: none"> • 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). • Oversee good governance practices within municipality <p>including control environment and risk management systems.</p> <ul style="list-style-type: none"> • Oversee workings of Internal and External auditors and evaluate their independence • Review as to whether the Five Year Rolling Strategic Audit objectives are aligned to the IDP objectives. |

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

IDP and Budget Process Plan for the 2025/2026 financial year

| MONTH | ACTIVITY | Target date |
|--------------------------|--|---|
| PREPARATORY PHASE | | |
| July 2024 | <ul style="list-style-type: none"> • Review of previous year’s IDP/Budget process with MTEF included. • EXCO provides political guidance over the budget process and priorities that must inform preparations of the budget. • Tabling of the draft 2023-2024 IDP and Budget process plan to IDP steering committee/technical committee for comments and inputs. • Tabling of the 2023-2024 IDP and Budget process plan to, portfolio, mayoral and council structures for approval | <p>1-31 July 2024</p> <p>1-31 July 2024</p> <p>11 July 2024</p> <p>13 August 2024, 20 August 2024 and 31 August 2024</p> |

| MONTH | ACTIVITY | Target date |
|-----------------------|--|--|
| August 2024 | <ul style="list-style-type: none"> • Ward-to-Ward based analysis data collection • 4th Quarter Performance Lekgotla • Submit AFS (Annual Financial Statements) for 2021/22 to AG. • Submit 2022/23 cumulative Performance Report to AG & Council Structures | <p>17 August 2024 - 30 September 2024</p> <p>115 August 2024</p> <p>31 August 2024</p> <p>31 August 2024</p> |
| ANALYSIS PHASE | | |
| September 2024 | <ul style="list-style-type: none"> • 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). | 01 September 2024-December 2024 |

| MONTH | ACTIVITY | Target date |
|-------------------------|--|--|
| | <ul style="list-style-type: none"> • Determine revenue projections, propose tariffs, and draft initial allocations per function and department for 2025-2026 financial year. • Electronic Consultations with provincial and national sector departments on sector specific programmes for alignment (schools, libraries, clinics, water, electricity, roads, etc). • Finalize ward based data compilation for verification in December 2024 | |
| STRATEGIES PHASE | | |
| October 2024 | <ul style="list-style-type: none"> • Quarterly (1st) review of 2024/25 budget, related policies, amendments (if necessary), any related consultative process. • Collate information from ward-based data. • Begin preliminary preparations on proposed budget for 2023/24 financial year with consideration being given to partial performance of 2023/24. • 1ST Quarter Performance Lekgotla (2024/25) | <p>29 October 2024</p> <p>1-31 October 2024</p> <p>1-31 October 2024</p> <p>29 October 2024</p> |
| PROJECTS PHASE | | |
| November 2024 | <ul style="list-style-type: none"> • Confirm IDP projects with district and sector departments. | 1-30 November 2024 |

| MONTH | ACTIVITY | Target date |
|--------------------------|---|---|
| | <ul style="list-style-type: none"> • Engage with sector departments' strategic sessions to test feasibility of attendance to planned sessions. • Review and effect changes on initial IDP draft. | |
| INTEGRATION PHASE | | |
| December 2024 | <ul style="list-style-type: none"> • Consolidated Analysis Phase report in place • IDP Steering/technical Committee meeting to present the analysis phase data • IDP Representative Forum to present the analysis report | <p>02 December 2024</p> <p>02 December 2024</p> <p>06 December 2024</p> |
| January 2025 | <ul style="list-style-type: none"> • Review budget performance and prepare for adjustment • Table Draft 2022/23 Annual Report to APAC and Council. • Submit Draft Annual Report to AG, Provincial Treasury and COGTA. | <p>08-10 January 2025</p> <p>24 January 2024</p> |

| MONTH | ACTIVITY | Target date |
|----------------------|---|---|
| | <ul style="list-style-type: none"> • Publish Draft Annual Report in the municipal jurisdiction (website etc.). • Prepare Oversight Report for the 2023/24 financial year. • Mid-Year Performance Lekgotla/Review/Strategic Planning Session, (review of IDP/Budget, related policies and consultative process | 20 January 2025 |
| February 2025 | <ul style="list-style-type: none"> • Table Budget Adjustment. • Submission of Draft IDP/Budget for 2025/26 to Management. • Submission of Draft IDP/Budget and plans to Portfolio Committees. • Submission of 2024/25 Adjustment Budget to Budget Steering Committee • Submission of 2023-2024 Draft IDP and Budget to EXCO • Adjusted budget/IDP/SDBIP 2024/2025 | <p>28 February 2025</p> <p>03 February 2025</p> <p>10-11 February 2025</p> <p>17-18 February 2025</p> <p>25 February 2025</p> <p>24 February 2025</p> |

| MONTH | ACTIVITY | Target date |
|-------------------|--|---|
| March 2025 | <ul style="list-style-type: none"> • Submission of 2025-2026 Draft Budget to Budget Steering Committee • Council considers the 2025-2026 Draft IDP and Budget. • Publish the 2025-2026 Draft IDP and Budget for public comments. • Adoption of Oversight Report for 2023-2024. | <p>118 March 2025</p> <p>31 March 2025</p> <p>31 March 2025</p> |

| MONTH | ACTIVITY | Target date |
|-----------------------|--|---|
| | | |
| APPROVAL PHASE | | |
| April 2025 | <ul style="list-style-type: none"> • Submit 2025-2026 Draft IDP and Budget to the National Treasury, Provincial Treasury and COGHSTA in both printed & electronic formats. • Quarterly (3rd) review of 2024-2025 budget/IDP and related policies' amendment (if necessary) and related consultative process. • IDP Technical committee to consider the draft 2024-2025 IDP • IDP virtual/physical Representative Forum meeting to present the draft 2025-2026 IDP to various stakeholders • Consultation with National and Provincial Treasury, community participation and stakeholder consultation on the draft 2025-2026 IDP/Budget. | <p>07 April 2025</p> <p>29 April 2025</p> <p>10 April 2025</p> <p>16 April 2025</p> <p>17 April 2025 -11 May 2025</p> |

| MONTH | ACTIVITY | Target date |
|------------------|--|---|
| May 2023 | <ul style="list-style-type: none"> • 3rd Quarter Performance Lekgotla (2024/2025) • Submission of 2025-2026 Final Budget to Budget Steering Committee • Final Draft Budget/IDP/SDBIP 2025/2026 • Submission of Final Draft IDP/Budget for 2025/26 to the APAC for recommendations to Council and Council for approval. • Finalize SDBIPⁱ for 2024-2025. • Develop Performance Agreements (Performance Plans) of MM, Senior Managers and Middle Managers for 2025-2026 performance year. | <p>02-03 May 2025</p> <p>14 May 2025</p> <p>30 May 2025</p> |
| June 2025 | <ul style="list-style-type: none"> • Submission of the SDBIP to the Executive Mayor and APAC for review. • Submission of 2025-2026 Performance Agreements to the Executive Mayor. | 1-30 June 2025 |

IDP Representative Forum Meeting

| DATE | TIME | VENUE |
|------------------|-------------|---------------------|
| 06 December 2024 | 10:00 | Virtual or Physical |
| 16 April 2025 | 10:00 | Virtual or Physical |

2.1.1 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 | | | | |
| 28 June 2024 CURRENT YEAR | Print and distribute final approved SDBIP | MFMA Guidance | Accounting Officer | IDP/PMS Manager |
| 28 June 2024 CURRENT YEAR | Make public the service delivery and budget implementation plan – final date | MFMA 53(3) (a) | Executive Mayor | IDP/PMS Manager |
| 31 July 2023 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 | IDP/PMS Manager |
| AUGUST | | | | |

| | | | | |
|---|--|------------------|--------------------|-----------------|
| 04 August 2023 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 2024 CURRENT YEAR | 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 |
| 05 August 2024 CURRENT YEAR | Place annual performance agreements on the municipal website | MFMA 75(1)(d) | Accounting Officer | IDP/PMS Manager |
| 30 Aug 2024 | APR – PREVIOUS YEAR’S – Submit annual performance report of the municipality to the Auditor-General for auditing | MFMA 126(2) | Accounting Officer | IDP/PMS Manager |
| 30 Aug 2024 | Consider the | MFMA Circular 63 | Accounting Officer | IDP/PMS Manager |

| | | | | |
|----------------------------------|--|---------------|--------------------|--------------------|
| CURRENT YEAR – | Unaudited Annual Financial Statements and Annual Performance Report and compile and submit the Unaudited Annual Report to National Treasury, Provincial Treasury, Cogta and AG | | | |
| OCTOBER | | | | |
| 02 Oct 2023 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 2024 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 2024 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 2023 PREVIOUS YEAR | 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 |
| 31 Dec 2023 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 2023 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 | MFMA 121 (3) (c) & (e) to (k) MSA 46 (2) MFMA Guidance | Accounting Officer | IDP/PMS Manager & CFO |

| | | | | |
|-------------------------------------|---|-------------|--------------------|-----------------------|
| | corrective action undertaken arising from audit report, & minimum competency compliance for inclusion in the annual report | | | |
| 18 Jan 2024 CURRENT YEAR | 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 |
| 31 Jan 2024 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 2023 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 | | | | |
| 06 Feb 2023 PREVIOUS YEAR | 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 |
| 06 Feb 2023 CURRENT YEAR | Place quarterly (section 52) report on budget implementation on the municipal website | MFMA 75(1) (k) | Accounting Officer | IDP/PMS Manager |
| 06 Feb 2023 PREVIOUS YEAR | Place draft annual report on the municipal website | MFMA 75(1) (c) | Accounting Officer | IDP/PMS Manager |
| MARCH | | | | |
| 31 Mar 2023 PREVIOUS YEAR | Consider & approve, reject or refer back the annual report at a Council meeting | MFMA 121 (1) | Council | MPAC Coordinator |
| 31 Mar 2023 | Adopt an oversight report providing | MFMA 121 (1) | Council | MPAC Coordinator |

| | | | | |
|------------------------------------|---|--------------------|--------------------|--------------------|
| PREVIOUS YEAR | comments on the annual report Council | | | |
| 31 Mar 2023 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 2023 PREVIOUS YEAR | Submit minutes of meetings where annual report is discussed to the provincial treasury and Cogta | MFMA 129 (2)(b) | Accounting Officer | Accounting Officer |
| APRIL | | | | |
| 07 April 2023 PREVIOUS YEAR | Make public the oversight report | MFMA 129 (3) | Accounting Officer | MPAC Coordinator |
| 07 April 2023 PREVIOUS YEAR | Submit the annual report and the oversight report to the provincial legislature | MFMA 132 (1) & (2) | Accounting Officer | MPAC Coordinator |
| 30 April 2024 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 2024 | Place | MFMA 75 (1) (k) | Accounting Officer | IDP/PMS Manager |

| | | | | |
|--|--|---------------------|-----------------|--------------------|
| CURRENT YEAR – | quarterly (section 52) report on budget implementation on the municipal website | | | |
| JUNE | | | | |
| 17 June 2023 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 |
| 17 June 2025 NEXT YEAR - | 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 |
| 30 June 2025 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 Committee Timetable

| DATE | TIME | VENUE |
|-----------------|-------|---------|
| 22 July 2024 | 10:00 | Virtual |
| 18 October 2024 | 10:00 | Virtual |
| 24 January 2025 | 10:00 | Virtual |
| 22 April 2025 | 10:00 | Virtual |

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 2025/26 |
| | 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</p> | <p>Chief Financial Officer of municipality determine revenue projections and</p> |

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| | delivery and development for next three-year - budgets including review of provincial and national government sector and strategic plans | 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) |
| 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 |

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| <p>March</p> | <p>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</p> | <p>Draft Budget to be submitted to Management Committee</p> <p>Chief Financial Officer to notify relevant municipalities of projected allocations for next three budget years 120 days prior to start of budget year</p> <p>MFMA s 37(2)</p> |
| <p>March,</p> | <p>Mayor tables municipality budget, resolutions, plans, and proposed revisions to IDP at least 90 days before start of budget year</p> <p>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</p> <p>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</p> <p>MFMA s 42</p> |
| <p>April,</p> | <p>Consultation with national and provincial treasuries and finalise sector plans for water, sanitation, electricity etc</p> <p>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> |
| <p>May</p> | <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.</p> <p>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> |

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| <p>May,</p> <p>June,</p> | <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 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. MFMA s 53; MSA s 38-45, 57(2)</p> <p>Council must finalise a system of delegations. MFMA s 59, 79, 82; MSA s 59-65</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> |
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3.1.5 Risk Management Committee Timetable

The risk management process plan for Dipaleseng local municipality give effect to the implementation of the risk management policy and risk management plan sets out monitoring on all risk management activities planned for the 2025/2026 financial year.

| Month | Time | Venue |
|-----------------|---------|---------------------------------------|
| 02 August 2024 | 10:00am | Virtual/Municipal Manager's Boardroom |
| 08 October 2024 | 10:00am | Virtual/Municipal Manager's Boardroom |
| 16 January 2025 | 10:00am | Virtual/Municipal Manager's Boardroom |
| April 2025 | 10:00am | Virtual/Municipal Manager's Boardroom |

4. PRINCIPLES AND VALUES OF MONITORING AND EVALUATION (M&E)

Defining Monitoring and Evaluation

Monitoring and Evaluation is a powerful public management tool that can be used to improve the way governments and organisations achieve results. Just as governments need financial, human resource, and accountability systems, they also need good performance feedback systems. If done correctly, M&E ensures efficient spending towards achieving desired outcomes of a project, programme or policy intervention. Monitoring and evaluation is a crucial part of the feedback system and integral to effective service delivery (University of the Witwatersrand, n.d.).

The Constitution of South Africa Section 195. (1) Public administration must be governed by the democratic values and principles enshrined in the Constitution, including the following principles: A high standard of professional ethics must be promoted and maintained. Efficient, economic and effective use of resources must be promoted.

A high standard of professional ethics must be promoted and maintained The Public Service Code of Conduct gives a few ethical rules that the conduct of public servants must adhere to. It covers—

- Adherence to the Constitution and other laws;
- Relationship with the public;
- Ethical conduct;
- Performance of official duties; and
- Employees as candidates for elections.

To promote good conduct an ethics infrastructure or integrity system has been put in place. This represents the prescribed management measures that have been put in place to manage behavior and includes—

- A framework of law, including the Municipal Finance Management Act, 56 of 2003,
- The Public Administration Management Act, 2014,
- The Prevention and Combating of Corrupt Activities Act, 2004,
- The Promotion of Administrative Justice Act, 2000 and
- The Promotion of Access to Information Act, 2000.
- Risk Management and Auditing
- Fraud prevention and minimum anti-corruption capacity
- vetting of staff and disclosure of financial interest,
- Prohibition on doing business with the state and obtaining approval for remunerated work outside your contractual obligation

- Reporting of corruption, protection of whistle-blowers, investigation and prosecution
- Censure of financial misconduct
- Citizen responsibility.

4.1 Constitutional values, and monitoring and evaluation

The values enshrined in the constitution shape and define M&E practices in South Africa. In every constitutional principle is the implicit implication that the public service must be monitored and evaluated to ensure compliance with the values of the constitution. In other words, to achieve the ideals of the constitution, monitoring and evaluation of all public entities is necessary.

This may be more clearly understood in Table 4.1.1, in which the PSC links indicators and standards to two constitutional values as an example of how values can be made into measurable indicators.

TABLE 4.1.1: EXAMPLE OF CONSTITUTIONAL VALUES AND MONITORING AND EVALUATION INDICATORS

| Value | M&E criteria/indicators | Standards |
|--|---|--|
| Efficient, economic and effective use of resources must be promoted | 1. Expenditure is according to budget. 2. Programme outputs are clearly defined and there is credible evidence that they have been achieved. | 1. Expenditure is as budgeted and material variances are explained. 2. More than half of each programme's service delivery indicators are measurable in terms of quantity, quality and time. 3. Outputs, service delivery indicators and targets are clearly linked with each other as they appear in the strategic plan, estimates of expenditure and the annual report for the year under review. 4. Programmes are implemented as planned or |

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| | | <p>changes to implementation are reasonably explained.</p> <p>5. A system to monitor and evaluate programmes or projects is operative.</p> |
| <p>Public administration must be development orientated</p> | <p>The department is effectively involved in programmes or projects that aim to promote development and reduce poverty</p> | <p>1. Beneficiaries play an active role in the governance, designing and monitoring of projects.</p> <p>2. A standardized project plan format is used showing:</p> <ul style="list-style-type: none"> • All relevant details including measurable objectives • Time frame (targets) • Clear governance arrangements • Detailed financial projections • Review meetings <p>Considering issues such as gender, the environment and HIV/AIDS</p> <p>3. Poverty reduction projects are aligned with local development plans.</p> <p>4. Organizational learning takes place.</p> <p>5. Projects are successfully initiated and or implemented.</p> |

(PSC, 2008)
