

DIPALESENG IDP/ BUDGET/PMS AND RISK PROCESS PLAN



DRAFT 2026-2027 Process Plan for the Review of the IDP



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LIST OF SELECTED ABBREVIATIONS

APAC	Audit and Performance Audit Committee
AIDS:	Acquired Immune Deficiency Syndrome
AO:	Accounting Officer
ASC:	Audit Steering Committee
BSC:	Balanced Scorecard
CLLR:	Councilor
CDW:	Community Development Workers
EXCO:	Executive Committee of Council
MM:	Municipal Manager
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
DDM:	District Development Model
DCS:	Director: Corporate Services
DCSPS:	Director: Community Services& Public Safety
DIS:	Director: Infrastructural Services
DPD:	Director: Planning & Economic Development
EM:	Executive Mayor
HIV:	Human Immunodeficiency

Virus

IDP: Integrated Development
Plan3

(MEL): Monitoring Evaluation and
Learning

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 to be set and a budget will be aligned to the programme. The process plan in terms of Chapter 4 should allow the local community to be consulted on its development needs and priorities; to participate in the draft process including organs of state and stakeholders; to identify all plans and planning requirements binding the municipality in terms of national and provincial legislation.

In terms of section 21 of the Municipal Finance Management Act (Act 56 of 2003), the mayor of a municipality must coordinate the processes for preparing the annual budget along with the reviewing of the IDP and budget related policies to ensure mutual consistency and credibility.

(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; annual review of the IDP and budget-related policies; tabling and adoption of amendments to the integrated development plan and budget related policies and consultative processes.

The mayor must consider the national budget, provincial budget, the annual Division of Revenue Act and consult relevant stakeholders.

In terms of Section 27, each process plan approved and followed by the municipal council must align with the District municipality framework plan it falls under. The framework binds both the district municipality and local municipalities in the area in terms of plans, planning requirements, legislative framework and procedures for consultation between the district and local municipalities during the process of drafting their respective integrated development plans.

In terms of Section 30, the Executive Mayor must manage the drafting of the municipality's integrated development plan; assign responsibilities to the Municipal Manager and submit the draft plan to the municipal council for approval. This is in line with section 34 where the municipal council must review its integrated development plan annually in accordance with assessment of its performance measures in terms of section 4.

2. Content of the IDP/Budget/ Performance and Risk Management 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

2.1. Performance Management System

Section 39 of the Municipal Systems Act requires the municipality to establish and manage a performance management system that is within its resources, best suited to its circumstances and in line with the municipality's priorities, objectives, indicators and targets contained in the IDP. The objectives and priorities must be monitored and measure and review performance at least once per year.

2.2.Risk Management

Section 62(1) of the Municipal Finance Management Act mandates the Accounting Officer to ensure the municipality has an effective, efficient, and transparent system of risk management and internal control. Sections 165 & 166 require the internal audit and audit committees must evaluate the effectiveness of risk management, internal control, and performance management.

The King IV Report on Corporate Governance (applied in public sector) requires integration of risk management with strategy (IDP) and performance.

3. The IDP Review Phases

Phases	ACTION(S)
Preparatory Phase	Before starting the planning process, an IDP Process Plan must be drawn up. This plan is meant to ensure the proper management of the Integrated Development Planning Process. The Plan must be set out in writing in terms of the legislation and must comply with the provisions of the District Framework Plan in terms of the binding National and Provincial Planning Frameworks, mechanisms and processes stipulated in the District Framework. All municipalities must adopt their IDP Process Plans by August of each financial year.
Analysis Phase	During this phase information is collected on the existing level of development within the municipality. When assessing the existing level of development in the municipality, the level of access to basic services and those communities that do not have access to these services must be identified. Focus must be on the types of problems faced by the community in the area and the causes of these problems. The identified problems are assessed and prioritized in terms of what is urgent and what needs to be done first. Priority issues highlighted during the 2027-2032 IDP processes will also be revised and confirmed during this phase. This is through the Mayoral IDP Consultation meetings.
Strategies Phase	The Annual Strategic Meeting is the platform provides for strategizing to tackle the identified challenges. This phase is critical in this process in order to ensure a focused analysis, the municipal vision must be confirmed and development objectives containing clear statements of what the municipality would like to achieve in the medium term to deal with the problems outlined in the first phase be confirmed with the assistance of relevant stakeholders. Local Municipalities are required to complete this exercise by the 30 th January of each year.

Phases	ACTION(S)
Projects Phase	During this phase the municipalities submit designs and content/specifications of projects or programmes identified during the prior phases with clear targets that will be included in the IDP and SDBIP must be set and indicators worked out to measure performance as well as the impact of individual programmes and projects. The identified projects must have a direct link to the priority issues and objectives identified in the previous phase. Municipalities must ensure engagement of internal steering committees, possibly with selected key stakeholders.
Integration Phase	Once all projects have been identified, the municipality must confirm that the identified projects and programmes for inclusion in the draft IDP. The identified programs/projects will set the pace and direct the trajectory emanating from the overall picture of the development plans of all the stakeholders, including sector departments and social partners. Public discussions through IDP Consultations at community level will invite opportunities for comments on the projects and programmes. Thus, adoption of the draft IDP and budget by the municipal council by the end March will be a precondition for giving notice about a draft IDP and budget for a financial year in order to improve transparency and accountability between the council and the communities.

4. Legislative Framework and Policies

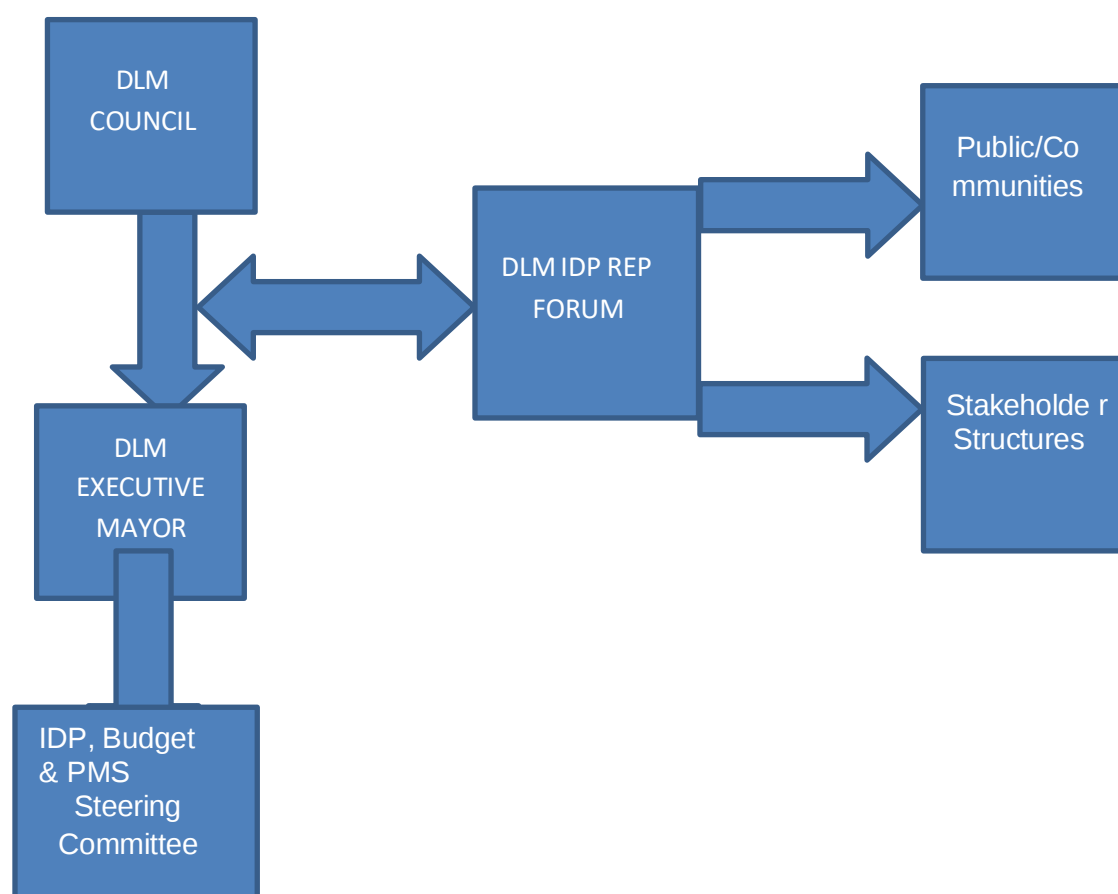
In terms of Section 29 (1)(c) of the Local Government Municipal Systems Act, the municipality must include relevant binding national, provincial and local policies that directly affect and must inform the IDP process in the review of the IDP. The below table identifies the relevant applicable legislative requirements and policies that guide the review process of the IDP.

Municipal Plans	Sector	Provincial Policies	National Policies
Water Development Plan	Services	Mpumalanga Vision 2030	National Spatial Development Perspective
Environmental Management Strategy		Provincial Growth and Development Plan	National Environmental Management Act
LED Strategy		Provincial Strategic Framework	Housing Act (Chapter 4, Section 9)
Transport Plan		Mpumalanga Growth and Development Path	Local Government: Municipal Systems Act
Disaster Management Plan		Provincial Spatial Development Framework	National Development Plan
Spatial Development Framework		Mpumalanga Economic Reconstruction and Recovery Plan	Local Government: Municipal Systems Act & Spatial Planning and Land Use Management Act
Integrated Waste Management Plan			National Growth path
Housing Chapter			Spatial planning and land use management Act
Agriculture Development Plan			District Development Model
Tourism Plan			Medium Term Development Plan
Financial Plan			Presidential Climate Commission
Communication strategy			National Environment Management Act
HIV & Aids Strategy			National Water Act

Gender Policy		Municipal Finance Management Act
Infrastructure Master Plan		

5. 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:

6. Internal and External Stakeholders

Stakeholder	Roles and Responsibilities
Council	• 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	• Coordination of the community public participation • IDP Process • Coordinate the involvement of Councilors, CDW's, • Ward Committee to participate in the IDP Program

Councillors, Ward and CDWs	Councilors: • Play a leading role in the IDP process. • Represents their constituency's needs and aspirations.
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	• 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
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		doing. • Provide information regarding the government work taking place in communities. They remain accountable to Councillors. • Link the communities with government services and relay community concerns and problems back to government structures. • Improve government-community networks.
Performance Committee	Audit	• 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 in relation to IDP KPI's report to the Audit Committee and Council on the results of the above-mentioned

	responsibilities.
Audit Committee	• 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 including control environment and risk management systems. • 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	• 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	• 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	• 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	• To provide technical assistance to the Mayor in discharging the responsibilities as set out in Section 53 of the MFMA
Audit Steering Committee	• To provide expert advice to management and council on all key performance areas and matters of compliance

7. IDP and Budget Process Plan for the 2026/2027 financial year

MONTH	ACTIVITY	Target date
PREPARATORY PHASE		
July - August 2026	Review of previous year's IDP/Budget process with MTEF included.	1-31 July 2027
	EXCO provides political guidance over the budget process and priorities that must inform preparations of the budget.	1-31 July 2027
	Tabling of the draft 2026-2027 IDP and Budget process plan to IDP steering committee/technical committee for comments and inputs.	31 July 2027
	Tabling of the 2026-2027 IDP and Budget process plan to, portfolio, mayoral and council structures for approval	13 August 2026, 20 August 2026 and 29 August 2026

MONTH	ACTIVITY	Target date
	Ward-to-Ward based consultations and presentation of draft IDP Process Plan	17 August 2026 - 29 August 2026
	Submit AFS (Annual Financial Statements) to AG.	29 August 2026
	Submit 2026/26 Annual Performance Report to AG & Council Structures	29 August 2026
	ANALYSIS PHASE	
September - October 2026	- 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). - IDP ward consultations (subject to confirmation by Council)	5 October – 9 October 2026 12 October – 14 October 2026

MONTH	ACTIVITY	Target date
	- Determine revenue projections, propose tariffs, and draft initial allocations per function and department for 2026-2027 financial year. - Electronic Consultations with provincial and national sector departments on sector specific programmes for alignment (schools, libraries, clinics, water, electricity, roads, etc). - Collate and finalize ward-based data compilation for verification in October 2026 1ST Quarter Performance Lekgotla (2026/27) - Begin preliminary preparations on proposed budget for 2026/27 financial year with consideration being given to partial performance of 2026/27.	1-31 October 2026 31 October 2026 October 2026
	STRATEGIES PHASE	
November 2026 January 2026	- Consolidated Analysis Phase report in place - IDP Steering Committee - IDP Rep Forum to present analysis of report	1 November - December 2026 3 December 2026 9 December 2026

	- Engage with sector departments' strategic sessions to test feasibility of attendance to planned sessions. - Annual Strategic Planning Session - Review budget performance and prepare for adjustment - Submit Draft Annual Report to AG, Provincial Treasury and COGTA.	1-15 December 2026 31 January 2027 30 January 2027 30 January 2027
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	INTEGRATION PHASE	
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MONTH	ACTIVITY	Target date
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	• Council considers the 2026-2027 Draft IDP and Budget. • Publish the 2026-2027 Draft IDP and Budget for public comments.	31 March 2027
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	APPROVAL PHASE	
April - June 2026	• Submit 2026-2027 Draft IDP and Budget to the National Treasury, Provincial Treasury and COGHSTA in both printed & electronic formats. • Quarterly (3rd) review of 2026-2027 budget/IDP and related policies' amendment (if necessary) and related consultative process. • IDP virtual/physical Representative Forum meeting to present the draft 2026-2027 IDP to various stakeholders • Consultation with National and Provincial Treasury, community participation and stakeholder consultation on the draft 2026-2027 IDP/Budget.	10 April 2027 30 April 2027 10 April 2027 13-20 April 2027

MONTH	ACTIVITY	Target date
	• 3rd Quarter Performance Lekgotla (2026/2027) • Submission of 2026-2027 Final Budget to IDP/Budget Steering Committee • Submission of Final Draft IDP/Budget for 2026/27 to the APAC for recommendations to Council • Submission of Final Draft IDP/Budget for 2026/27 to the Council for approval. • Finalize SDBIP for 2026-2027. • Develop Performance Agreements (Performance Plans) of MM, Senior Managers and Middle Managers for 2026-2027 performance year.	02-03 May 2027 14 May 2027 29 May 2027 30 June 2027 31 July 2027
	• Submission of the SDBIP to the Executive Mayor and APAC for review. • Submission of 2026-2027 Performance Agreements to the Executive Mayor.	1-30 June 2027

8. Dipaleseng Local Municipality IDP Meetings

8.1.IDP Steering Committee Meetings

DATE	TIME	VENUE
2 August 2026	10:00 am	Virtual or Physical Platform
3 December 2026	10:00 am	Virtual or Physical Platform
4 March 2027	10:00 am	Virtual or Physical Platform
4 May 2026	10:00 am	Virtual or Physical Platform

8.2.Public Consultation Schedule

DATE	Dates	VENUE
Analysis Phase	5 – 9 October 2026	Physical Platform
Integration Phase	13-16 April 2027	Physical Platform

8.3.IDP Representative Forum Meeting

DATE	TIME	VENUE
09 December 2026	10:00	Virtual or Physical
10 April 2027	10:00	Virtual or Physical

9. Additional Identified Stakeholders

In addition to the identified communities in wards 1, 2, 3, 4, 5 and 6 and in surrounding farms the municipality will consult the below additional stakeholders that invest and conduct business in the municipality, the NPOs and NGOs operating and targeting vulnerable target groups and community welfare as well as sector departments that in terms of the Municipal Structures Act are there to assist the municipality in providing service delivery.

IDENTIFIED STAKEHOLDERS		
BUSINESS SECTOR	• Karan Beef • BJK • Spar • Supaquick • Blue Skies • Eskom Grootvlei Powerstation • Transnet • Business forums	• AfGri • Usave • SASOL • Sibanye • Hexrivier Mine • Roof Tiling Sheet Factory • SANRAL
COMMUNITY-BASED ORGANISATIONS	• Sinethemba Youth Centre • Asisukumeni Youth Centre • Ekukhanyeni Youth Centre • Dipaleseng Sports Council • Dipaleseng Sports Forum • Dipaleseng Arts and Culture	• Kutloana Home Based Care • HIV/AIDS Support Group • Rock of Moses • Sukuma Ndoda Sekwanele • Youth in Business • People with disability • Older persons forum • Le Joy

SECTOR DEPARTMENTS	• COGHSTA • Office of the Premier • Department of Culture, Sport and Recreation • Department of Health • Department of Social Development • Department of Safety, security and liaison • Department of Public works, roads and transport • Gert Sibande TVET College • Gert Sibande District Municipality	• Department of Education • Department of Agriculture, Rural Development and Environmental Affairs • Provincial Treasury • Department of Economic Development and Tourism • Department of Water and Sanitation • Department of Agriculture, land reform and rural development • Department of Mineral Resources and Energy • Statistics SA
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10. Alignment to Gert Sibande District Framework 2026/27

In terms of Section 27 of the Local Municipal Systems Act that requires that each district municipality must adopt a framework for the integrated development plan that binds both the district municipality and local municipalities.

The table below indicates IDP Management Committee for the Gert Sibande District Municipality to monitor IDP process in all local municipalities and implementation of approved process plans

10.1. Table 1: IDP Management Committee

DATE	TIME	VENUE
27 August 2026	10:00	Video Conferencing/ Physical Contact Meeting
04 November 2026	10:00	Video Conferencing/ Physical Contact Meeting
11 March 2027	10:00	Video Conferencing/ Physical Contact Meeting
04 June 2027	10:00	Video Conferencing/ Physical Contact Meeting

10.2. Table 2: District IDP Representative Forum

DATE	TIME	VENUE
19 August 2026	10:00	Video Conferencing/ Physical Contact Meeting
18 November 2026	10:00	Video Conferencing/ Physical Contact Meeting
25 March 2027	10:00	Video Conferencing/ Physical Contact Meeting
23 June 2027	10:00	Video Conferencing/ Physical Contact Meeting

10.3. Table 4: District Scheduled Public Participation/ Consultations

First Round: District Consultations to Local Municipalitys

MUNICIPALITY	DATE	TIME	VENUE (All Proposed)
1. Dipaleseng	02 September 2026	10:00	Thusong Community Hall

Second Round: District Consultations to Local Municipalities

MUNICIPALITY	DATE	TIME	VENUE
1. Dipaleseng	06 April 2027	10:00	Grootvlei Community Hall

NB. The public participation dates are provisional dates subject to approval by Council.

11. District Development 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.

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:

- To focus on the District/Metropolitan spaces as the appropriate scale and arena for intergovernmental planning and coordination.
- 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.
- 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.

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. One of the core objectives 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.

The DDM gives platforms/structures at the district level for integrated planning and monitoring of challenges and opportunities at local level. The meeting structures are scheduled below

Table 1: DDM Council

DATE	TIME	VENUE
14 July 2026	10:00	Video Conferencing/ Physical Contact Meeting
02 December 2026	10:00	Video Conferencing/ Physical Contact Meeting
12 March 2027	10:00	Video Conferencing/ Physical Contact Meeting
18 June 2027	10:00	Video Conferencing/ Physical Contact Meeting

11.1. Table 2: DDM Technical Team

DATE	TIME	VENUE
17 July 2026	10:00	Video Conferencing/ Physical Contact Meeting
18 November 2026	10:00	Video Conferencing/ Physical Contact Meeting
24 February 2027	10:00	Video Conferencing/ Physical Contact Meeting
26 May 2027	10:00	Video Conferencing/ Physical Contact Meeting

11.2. Table 3: DDM TRANSFORMATION AREAS:

Table 3: Demographics and District profile

DATE	TIME	VENUE
16 July 2026	10:00	Video Conferencing/ Physical Contact Meeting
11 November 2026	10:00	Video Conferencing/ Physical Contact Meeting
12 February 2027	10:00	Video Conferencing/ Physical Contact Meeting
12 May 2027	10:00	Video Conferencing/ Physical Contact Meeting

Table 4: Infrastructure engineering

DATE	TIME	VENUE
13 August 2026	10:00	Video Conferencing/ Physical Contact Meeting
11 November 2026	10:00	Video Conferencing/ Physical Contact Meeting
12 February 2027	10:00	Video Conferencing/ Physical Contact Meeting
10 June 2027	10:00	Video Conferencing/ Physical Contact Meeting

Table 5: Spatial restructuring

DATE	TIME	VENUE
13 Aug 2026	10:00	Video Conferencing/ Physical Contact Meeting
11 November 2026	10:00	Video Conferencing/ Physical Contact Meeting
12 February 2027	10:00	Video Conferencing/ Physical Contact Meeting
10 June 2027	10:00	Video Conferencing/ Physical Contact Meeting

Table 6: Economic positioning

DATE	TIME	VENUE
16 July 2026	10:00	Video Conferencing/ Physical Contact Meeting
14 October 2026	10:00	Video Conferencing/ Physical Contact Meeting
17 March 2027	10:00	Video Conferencing/ Physical Contact Meeting
10 May 2027	10:00	Video Conferencing/ Physical Contact Meeting

Table 7: Integrated service provisioning

DATE	TIME	VENUE
13 August 2026	10:00	Video Conferencing/ Physical Contact Meeting
11 November 2026	10:00	Video Conferencing/ Physical Contact Meeting
12 February 2027	10:00	Video Conferencing/ Physical Contact Meeting
10 June 2027	10:00	Video Conferencing/ Physical Contact

Table 8: Governance Management Area Group

DATE	TIME	VENUE
16 July 2026	10:00	Video Conferencing/ Physical Contact Meeting
14 October 2026	10:00	Video Conferencing/ Physical Contact Meeting
17 March 2027	10:00	Video Conferencing/ Physical Contact Meeting
12 May 2027	10:00	Video Conferencing/ Physical Contact Meeting

Table 9: Financial Management Area Group

DATE	TIME	VENUE
16 July 2026	10:00	Video Conferencing/ Physical Contact Meeting
14 October 2026	10:00	Video Conferencing/ Physical Contact Meeting
12 February 2027	10:00	Video Conferencing/ Physical Contact Meeting
12 May 2027	10:00	Video Conferencing/Physical Contact Meeting

12. Mechanisms and Procedures for Participation

12.1. 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:

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

12.2. Mechanisms for participation and feedback

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

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

12.2.1. Procedures for participation

The following procedures for participation will be utilized:

12.3. IDP Representative Forum (IDP Rep Forum)

An IDP Representative Forum is a formal platform within a South African municipality that serves as a key mechanism for public participation and stakeholder involvement in the Integrated Development Plan (IDP) process. It consists of representatives from various sectors, including traditional leaders, community groups, government departments, NGOs, and businesses, to provide input, raise concerns, and help shape the municipality's development plans. These forums ensure that the IDP process is inclusive and responsive to the needs of the community, aligning municipal planning with community priorities and ensuring accountability. 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.

12.4. Public Consultation Meetings

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 respectively. This will deepen the participation of the community in the entire process of the IDP/Budget/PMS cycle.

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.

13. 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 steering 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 (PMDS)

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
JULY 2026				
28 June 2026	Print and distribute final approved SDBIP	MFMA Guidance	Accounting Officer	PMS Manager
28 June 2026	Make public the service delivery and budget implementation plan – final date	MFMA 53(3) (a)	Executive Mayor	PMS Manager
31 July 2026	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

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04 August 2026	Place quarterly (section 52) report on budget implementation on the municipal website	MFMA 75(1) (k)	Accounting Officer	PMS Manager
05 August 2026	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	PMS Manager
05 August 2026	Place annual performance agreements on the municipal website	MFMA 75(1)(d)	Accounting Officer	IDP/PMS Manager

29 Aug 2026	APR – PREVIOUS YEAR’S– Submit annual performance report of the municipality to the Auditor- General for auditing	MFMA 126(2)	Accounting Officer	PMS Manager
29 Aug 2026	Consider the	MFMA Circular 63	Accounting Officer	PMS Manager

CURRENT YEAR –	Unaudited Annual Financial Statements and Annual Performance Report and compile and submit the Unaudited Annual Report to National Treasury, Provincial			
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	Treasury, Cogta and AG			
OCTOBER				
02 Oct 2026	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 2026 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 2026 CURRENT YEAR	Place quarterly (section 52) report on budget implementation on the municipal website	MFMA 75 (1) (k)	Accounting Officer	IDP/PMS Manager
DECEMBER				

30 Dec 2026 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
30 Dec 2026	Receive municipal entity's annual report from the AO of the municipal entity MFMA 127 (1)		Accounting Officer	IDP/PMS Manager
JANUARY				
20 Jan 2027	Finalize annual performance report, assessments of arrears on taxes & services charges & an assessment of municipal performance together with	MFMA 121 (3) (c) & (e) to (k) MSA 46 (2) MFMA Guidance	Accounting Officer	IDP/PMS Manager & CFO

	recommendations from the Council audit committee & details of			
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	corrective action undertaken arising from audit report, & minimum competency compliance for inclusion in the annual report			
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18 Jan 2027 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 2027 CURRENT YEAR	Submit quarterly (section 52) report for period ending 31 December on implementation of the budget and financial state of affairs	MFMA 52 (d)	Executive Mayor	Accounting Officer

	of the municipality to Council			
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31 Jan 2027 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
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FEBRUARY

06 Feb 2027 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
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06 Feb 2027 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 2027	Place draft annual report on the municipal website	MFMA 75(1) (c)	Accounting Officer	IDP/PMS Manager
MARCH				
31 Mar 2027	Consider & approve, reject or refer back the annual report at a Council meeting	MFMA 121 (1)	Council	MPAC Coordinator
31 Mar 2027	Adopt an oversight report providing	MFMA 121 (1)	Council	MPAC Coordinator
	comments on the annual report Council			

31 Mar 2027	Attend council and committee meetings where annual report is discussed and respond to questions	MFMA 129 (2) (a)	Accounting Officer	Accounting Officer
31 Mar 2027	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 2027	Make public the oversight report	MFMA 129 (3)	Accounting Officer	MPAC Coordinator
07 April 2027	Submit the annual report and the oversight report to the provincial legislature	MFMA 132 (1) & (2)	Accounting Officer	MPAC Coordinator

30 April 2027	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
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MAY

04 May 2027	Place	MFMA 75 (1) (k)	Accounting Officer	IDP/PMS Manager
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	quarterly (section 52) report on budget implementation on the municipal website			
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JUNE

17 June 2027 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
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17 June 2027-	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 2027 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

3.1.2 Audit & Performance Committee Timetable

DATE	TIME	VENUE
10 July 2026	10:00	Virtual
13 October 2026	10:00	Virtual
19 January 2027	10:00	Virtual
06 April 2027	10:00	Virtual

3.1.2 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 2026/2027 financial year.

Month	Time	Venue
07 August 2026	10:00am	Virtual/Municipal Manager's Boardroom
08 October 2026	10:00am	Virtual/Municipal Manager's Boardroom
05 February 2027	10:00am	Virtual/Municipal Manager's Boardroom
08 April 2027	10:00am	Virtual/Municipal Manager's Boardroom

3.1.3 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 2026/27

	Mayor and Council	Administration - Municipality
July,	Mayor begins planning for next three-year budget in accordance with co-ordination role of budget process MFMA s 53 Planning includes review of the previous years budget process and completion of the Budget Evaluation Checklist	Accounting officers and senior officials of municipality begin planning for next three- year budget MFMA s 68, 77 Accounting officers and senior officials of municipality review options and contracts for service delivery MSA s 76-81
August	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 Mayor establishes committees and consultation forums for the budget process	Implementing the Budget Process, Consultation within the municipality as well as the community
September,	Council through the IDP review process determines strategic objectives for service	Chief Financial Officer of municipality determine revenue projections and

	elivery 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: Council 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)
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March,	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	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 Accounting officer and Chief Financial Officer reviews any changes in prices for bulk resources as communicated by 15 March MFMA s 42
April,	Consultation with national and provincial treasuries and finalise sector plans for water, sanitation, electricity etc MFMA s 21	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
May	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	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

	consider approval of budget and plans at least 30 days before start of budget year. MFMA s 23, 24; MSA Ch 4 as amended	
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May,	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	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
June,	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) Council must finalise a system of delegations. MFMA s 59, 79, 82; MSA s 59-65	
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5.1. Cost Allocation for the Implementation of the Process Plan

Council has set aside an amount of R 299 500.00 for the implementation of the process plan in the review of the IDP, with the IDP review mainly done in-house and with the support of the District and Mpumalanga Province, the Planning process still incurs costs in certain phases of the IDP such as the strategizing phase including travel costs. Cost curtailment can be observed through utilizing virtual platforms as well as using the municipal website for activities such as advertisements. The money will thus be used as outlined in the table below:

Table 7: Costs associated with the IDP Review:

TASK	DESCRIPTION	ESTIMATED COST
620260510-IDP Courier Serv Postage	Expenditure: Operational Cost: Communication: Postage/Stamps/Frinking Machines	R 1 500 .00
620256027-IDP Strategic Planning	Expenditure: Operational Cost: Registration Fees: Seminars; Conferences; Workshops and Events: National	R 298 500.00

1. 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.

1.1 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
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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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		changes to implementation are reasonably explained. 5. A system to monitor and evaluate programmes or projects is operative.
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Public administration must be development orientated	The department is effectively involved in programmes or projects that aim to promote development and reduce poverty	1. Beneficiaries play an active role in the governance, designing and monitoring of projects. 2. A standardized project plan format is used showing: • All relevant details including measurable objectives • Time frame (targets) • Clear governance arrangements • Detailed financial projections • Review meetings 3. Poverty reduction projects are aligned with local development plans. 4. Organizational learning takes place. 5. Projects are successfully initiated and or implemented.
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