



**IDP/BUDGET/PMS/ REVIEW FRAMEWORK
&
PROCESS PLAN
2017-2018**



Table of Content

1. Introduction.....	3
1.1 Content of the IDP/Budget/ Performance Process Plan	3
2. Phases and activities of the IDP/Budget/PMS process plan.....	4
2.1 Structures that manage/drive the IDP, Budget and PMS process	5
2.2.1 Functions and context of public participation.....	10
2.2.2 Mechanisms for participation.....	10
2.2.3 Procedures for participation.....	11
3. Activity Flow	11
3.1.1 IDP/Budget Process Time Table	13
3.1.2 Performance Management Timetable	16
3.1.3 Audit & Performance Audit Committee Timetable	19
3.1.4 Budget Process Timetable.....	21
3.1.5 Risk Management Committee Timetable	22
3.1.6 Speaker’s Office Magoshi Forum Timetable.....	23
4. Monitoring.....	24

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 no 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

Polokwane Municipality 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

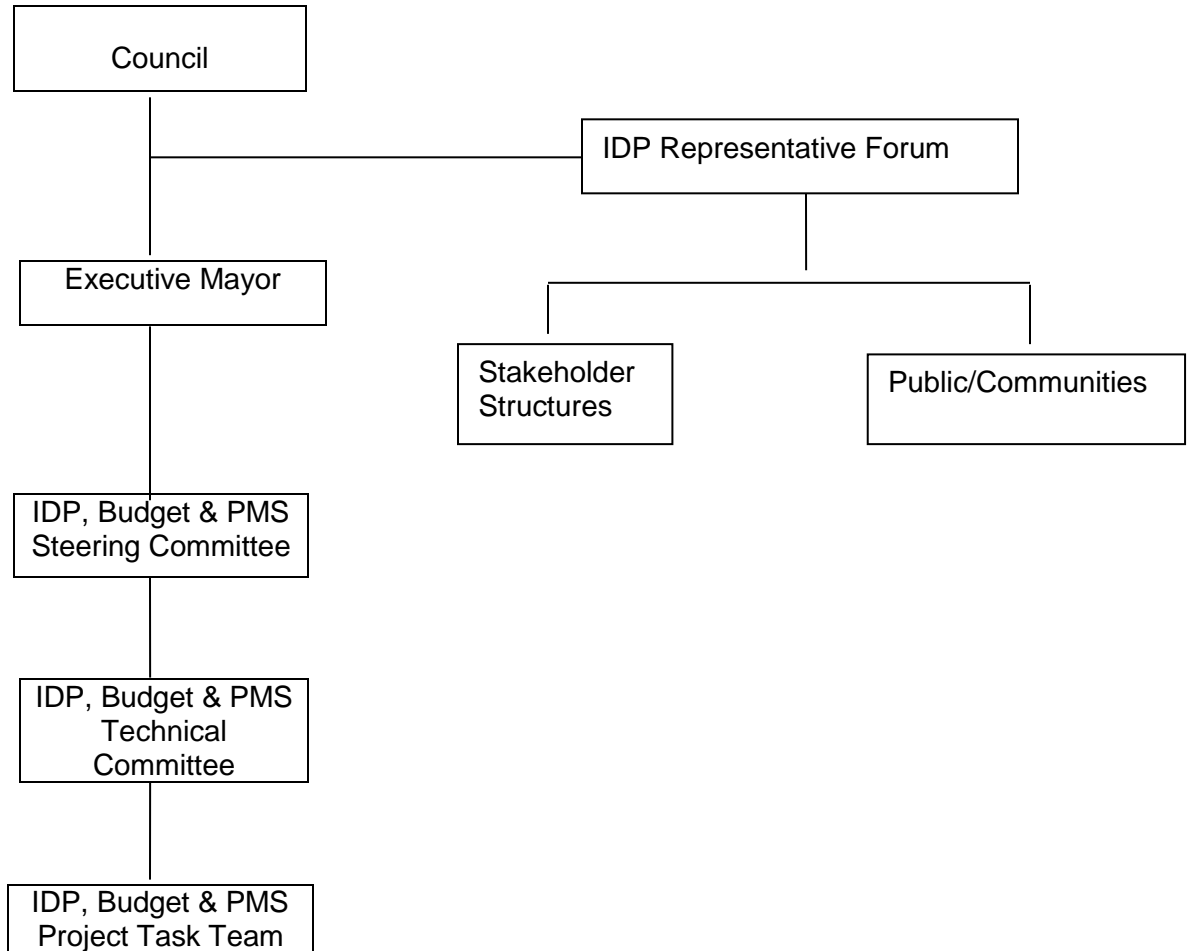
2. Phases and activities of the IDP/Budget/PMS process plan

The table below shows the phases/stages of the IDP Process and Activities entailed for the review of the IDP:

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 programmes of action.
Approval Phase	<ul style="list-style-type: none"> • Submission of Draft IDP to Council • Road-show on Public Participation and publication • Amendments of the Draft IDP according to comments; • 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 Polokwane. Polokwane Municipality IDP, Budget and Process have been aligned as indicated in the table below:

Structure that manage/drive the IDP/BUDGET/PMS Process		
Structure	composition	Role
Council	Members of Council (Chair: Speaker)	<ul style="list-style-type: none"> • Deliberate and adopt IDP Framework and Process plan. • Deliberate, adopt and approve the IDP.
IDP/Budget & PMS Steering Committee	Executive Mayor, Chairpersons of Portfolio Committees, Municipal Manager, All Directors, Manager: Finance Manager: IDP Manager: Risk Management Manager: Internal Audit Manager: MM Office Manager: PMS Manager: Executive Mayor office (Chair: Executive Mayor)	<p>Function of the Committee</p> <ul style="list-style-type: none"> ▪ Provide terms of reference for subcommittees and the various planning activities. ▪ Commission research studies. ▪ Consider and comment on: <ul style="list-style-type: none"> ➢ Inputs from subcommittee(s), study teams and consultants; <p>and</p> <ul style="list-style-type: none"> ➢ inputs from provincial sector Departments and support providers (PIMS-Centres, etc.). <ul style="list-style-type: none"> ▪ Process, summarize and draft outputs. ▪ Make recommendations. ▪ Prepare, facilitate and minute Meeting. ▪ Prepare and submit reports to the IDP representative forum
Municipal Manager	The Municipal Manager	<ul style="list-style-type: none"> • Responsible for the overall management, coordination and monitoring of the planning process, as delegated to the Municipal Manager and the IDP/Budget/PMS planning process. • Prepares the programme for the planning process. • Undertakes the overall management and coordination of the planning process, ensuring that all relevant

Structure that manage/drive the IDP/BUDGET/PMS Process		
Structure	composition	Role
		<p>actors are appropriately involved.</p> <ul style="list-style-type: none"> • Assign persons in charge of different roles. • Ensures an efficient and effectively managed and organized planning process. • Responsible for the day-to-day management of the drafting process. • Ensures that planning process is participatory, strategic and implementation-orientated and is aligned to and satisfies sector-planning requirements. • Responds to comments on the draft IDP/Budget from the public, horizontal alignment and other spheres of the satisfaction of the Municipal Council. • Ensures that MEC for local government's proposals are responded to and IDP relevantly adjusted.
<p>IDP/Budget & PMS Technical Committee</p>	<p>Municipal Manager, All Directors, General Management, Manager: Finance Manager: IDP Manager: PMS</p> <p>(Chair: Municipal Manager)</p>	<ul style="list-style-type: none"> • Contribute technical expertise in the consideration and finalization of strategies and identification of projects. • Provide departmental operation and capital, budgetary information. • Responsible for the project proposals. • Responsible for the preparation and integration of projects and sector programmes. • Responsible for preparing amendments for the IDP/Budget/

Structure that manage/drive the IDP/BUDGET/PMS Process		
Structure	composition	Role
		<p>PMS review.</p> <ul style="list-style-type: none"> Responsible for organizing public consultation and participation.
IDP/Budget & PMS Operation Task Teams	<p style="text-align: center;"><u>IDP</u></p> <p>Manager: IDP Manager: PMS Manager: LED Manager: Finance Manager: Councilor Support, Traditional Affairs and Public Participation</p> <p style="text-align: center;">(Chair: Director Strategic Planning, Monitoring and Evaluation and CFO)</p>	<p style="text-align: center;"><u>IDP</u></p> <ul style="list-style-type: none"> Implement the Process Plan. Provide analysis of relevant technical and sector information. IDP consultation with various sectors (Sector forum). Preparations for all IDP meetings. Ensures documentation of the results of the review of the IDP document. Ensures amendments are made to the draft IDP to the satisfaction of the Technical Committee.
Budget Task team	<p style="text-align: center;"><u>BUDGET</u></p> <p>Deputy CFO Manager: Finance Manager: IDP Manager: PMS Manager: Budget All Managers</p> <p style="text-align: center;">(Chair: CFO)</p>	<p style="text-align: center;"><u>BUDGET</u></p> <ul style="list-style-type: none"> Implement the budget Process Plan. Provides analysis of relevant technical, sector and financial information. Ensure Departmental Budget Committees are functional. Ensures proper documentation of the results of the drafting of Budget document. Ensures amendments are made to the draft Budget to the satisfaction of the Technical Committee.
IDP, Budget & PMS Representative	Municipal Stakeholders forum comprising of representatives	<ul style="list-style-type: none"> Participate and ratify the completion of each phase of the IDP development

Structure that manage/drive the IDP/BUDGET/PMS Process		
Structure	composition	Role
Forum	<p>of the following structures;</p> <ul style="list-style-type: none"> ➤ Traditional Authorities ➤ Community ➤ Business Sector ➤ Traditional Healers ➤ Government Departments ➤ Education Sector ➤ Non-Governmental Organisations ➤ Transport Sector ➤ Labour Unions ➤ Financial institutions ➤ Farmers ➤ Civic organisation ➤ Religious groups <p>(Chair: Executive Mayor)</p>	<p>and review process.</p> <ul style="list-style-type: none"> • Represent the communities at strategic decision-making level.
Publication Participation Team	<ul style="list-style-type: none"> • Representatives from all Directorates and the office of the Executive Mayor. <p>(Chair: Manager: Councillor Support, Traditional Affairs and Public Participation)</p>	<ul style="list-style-type: none"> • Coordination of the public participation programme. • Mobilize the involvement and commitment of stakeholders. • Ensure participation of previously disadvantaged groups, e.g. women, the disabled, etc.
Audit and Performance Audit Committee	<p>Audit Committee members, Executive Management and Internal Auditor.</p> <p>(Chair: Chairperson of the Audit and performance Audit Committee)</p>	<ul style="list-style-type: none"> • IDP/Budget/PMS monitoring and evaluation. • Ensure due process followed to IDP preparation • Ensure credibility of IDP based on process followed, compliance with legislation, contain all necessary information, took all factors including public comments into consideration <p>Resources are available to ensure implementation/ achievement of</p>

Structure that manage/drive the IDP/BUDGET/PMS Process		
Structure	composition	Role
		undertakings
CoGHSTA	MEC of CoGHSTA	<ul style="list-style-type: none"> • Assess/Evaluate the IDP • Comment and Monitor IDP implementation

2.2 MECHANISMS AND PROCEDURES FOR PARTICIPATION

2.2.1 Functions and context of public participation

Chapter 4 of the Municipal Systems Act, 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 City of Polokwane:

- **Media**

National and Local newspapers, local radio stations and the Municipal newsletter will be used to inform the community of the progress of 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.

- **Traditional Authorities and Municipal Cluster Offices**

Copies of the IDP will be distributed to traditional authorities' offices, municipal cluster service center offices, municipal resource centre and all municipal libraries.

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** 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 office and Public Participation SBU, 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.

3.1.1 IDP/Budget Process Time Table

IDP Process Time Table			
Target Date	Output required	Coordinator	Stakeholders
Preparatory Phase			
July 2017	Refinement of the draft approved process plan and awareness in accordance with Provincial and District	PMS, IDP managers and CFO	MM, Directors and Managers
03-07 July 2017	Advertisement of draft process plan for inputs and comments	IDP Manager	All Managers, All HOD's, Sector Dept, NGO's & Community stakeholders
12 July 2017	Submission Draft Process plan to Portfolio Committee (Process Plan)	IDP Manager	MM, Directors and Managers
19 July 2017	Submission Draft Process plan to MAYCO (Process Plan)	E. Mayor and MAYCO	E. Mayor, MAYCO, All Councilors, Senior officials, Sector Dept. NGO's, Ward Committees etc
26 July 2017	Table the Process Plan to Council	E. Mayor and MAYCO	E. Mayor, MAYCO, All Councilors, Senior officials, Sector Dept. NGO's, Ward Committees etc
Analysis Phase			
10 July 2017 - 31 Aug 2017	(a) Legal Framework Analysis (b) Leadership Guidelines (c) Municipality Technical Development Analysis (d) Community and Stakeholder Development Analysis (e) Institutional Analysis (f) Economic Analysis (g) Socio-Economic Analysis (h) Spatial Analysis (i) Environmental Analysis (j) In-depth Analysis and identification of Key Development Priorities	IDP Office	MM, Directors and Managers
06 Sep 2017	IDP/Budget/PMS Technical Committee (Analysis phase) Draft Status Quo	MM	MM, Directors and Managers
13 Sep 2017	IDP/Budget/PMS Steering Committee (Analysis phase) Draft Status Quo	E. Mayor and MAYCO	Mayor, MAYCO, MM, Directors and Managers
28 Sep 2017	IDP/Budget/PMS Rep Forum (Analysis phase) Draft Status Quo	E. Mayor and MAYCO	E. Mayor, MAYCO, All Councilors, Senior officials, Sector Dept. NGO's, Ward Committees etc
05 October 2017	Table the Analysis Phase to portfolio committee Draft Status Quo	IDP Manager	MM, Directors and Managers
18 October 2017	MAYCO (Table Analysis Phase) Draft Status Quo	MM	E. Mayor, MAYCO, MM, Directors and Managers

IDP Process Time Table

Target Date	Output required	Coordinator	Stakeholders
06 December 2017	Table the Analysis Phase to Council Draft Status Quo	E. Mayor	MAYCO and All Councilors
Strategies Phase			
01-03 Nov 2017	Directorates Strategic Planning sessions	IDP Manager	All Directors ,Managers and assistant Managers
22-24 Nov 2017	Institutional Strategic Planning session (Bosberaad)	E. Mayor and MAYCO	E. Mayor, MAYCO, MM and Directors
Project Phase			
01-02 February 2018	National Treasury Midyear Visit (2days)	IDP Manager	MM , all Directors
14 March 2018	IDP/Budget/PMS Technical Committee Draft IDP/Projects and Draft Budget Presentation	MM	MM, Directors and Managers
16 March 2018	IDP/Budget/PMS Steering Committee Draft IDP/Projects and Draft Budget Presentation	E. Mayor and MAYCO	E. Mayor, MAYCO, MM and Directors
19 March 2018	IDP/Budget/PMS Rep Forum meeting Draft IDP/Projects and Draft Budget Presentation	IDP Manager	E. Mayor, MAYCO, All Councilors, Senior officials, Sector Dept. NGO's, Ward Committees etc
Integration Phase			
01 March 2018	<u>Audit committee</u> Consider Draft IDP/Budget	IDP Manager	E. Mayor, MAYCO, MM and Directors
20 March 2018	Admin and Gov /LED and Finance (Draft IDP)/ <u>Joint portfolio Committee</u> Consider Draft IDP/Budget	IDP Manager	MM, Directors and Managers
22 March 2018	Draft IDP & Budget tabled to <u>MAYCO</u> Consider Draft IDP/Budget	IDP Manager	MM, Directors and Managers
28 March 2018	Draft IDP & Budget tabled to <u>Council</u> Consider Draft IDP/Budget	E. Mayor and MAYCO	MAYCO and All Councilors
29 March 2018	Issue Public Notice on the tabled Draft IDP /Budget in newspaper and placement of the document on the Municipal Website for inspection	IDP, Communication, PPU manager	Communities and other stakeholders/Other SBU's

IDP Process Time Table

Target Date	Output required	Coordinator	Stakeholders
	Public participation schedule is also advertised on newspaper, Radio adverts, Notice board Preparatory committee resume with logistics		
30 March 2018	Submit Draft IDP and Budget to relevant authorities for assessment (CoGHSTA, National & Provincial Treasuries and District Municipality) 10 days after tabling	MM & CFO	IDP & Budget Manager
2 April 2018	National Treasury Benchmark Exercise	IDP Manager/CFO	National Treasury, Provincial Treasury, DPLG and DWA
03-26 April 2018	Public Participation On Draft IDP and Budget in all clusters Community Consultation Process on Draft IDP/Budget in Municipal 7 clusters	PPP, IDP & Budget	Community and Stakeholders
Approval			
03 May 2018	IDP Technical Committee (Final IDP and Budget) Considering Input from the Community/Final Budget	IDP manager	MM, Directors and Managers
09 May 2018	Steering Committee meeting (Final IDP and Budget) Considering Input from the Community/Final Budget	E. Mayor and MAYCO	E. Mayor, MAYCO, MM and Directors
15 May 2018	(Final IDP and Budget) <u>Audit Committee</u> Consider Final IDP/Budget	MM	E. Mayor, MAYCO, MM, Directors and Managers
14 May 2018	Admin and gov /LED and Finance (Final IDP and Budget) <u>Joint portfolio Committee</u> Consider Final IDP/Budget	IDP Manager	MM, Directors and Managers
16 May 2018	Final IDP & Budget tabled to <u>MAYCO</u> Consider Final IDP/Budget	IDP Manager	MM, Directors and Managers
29 May 2018	Final IDP & Budget tabled to <u>Council</u>	IDP Manager	MM, Directors and Managers

IDP Process Time Table

Target Date	Output required	Coordinator	Stakeholders
Consider Final IDP/Budget			
31 May 2018	Issue Public Notice on the adopted IDP /Budget in newspaper and placement of the documents on the Municipal Website	IDP, Communication	Communities
01 June 2018	Submit adopted IDP and Budget to relevant authorities (CoGHSTA, National & Provincial Treasuries, District Municipality)	MM & CFO	IDP / Budget
10 days after adoption			

3.1.2 Performance Management Timetable

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
June/July				
29 June 2017	CURRENT YEAR - Print and distribute final approved SDBIP	MFMA Guidance	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
29 June 2017	CURRENT YEAR – Make public the service delivery and budget implementation plan – final date under legislation	MFMA 53(3) (a)	Executive Mayor	Strategic Planning, Monitoring and Evaluation: PMS
30 July 2017	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	Strategic Planning, Monitoring and Evaluation: PMS
AUGUST				
05 August 2017	PREVIOUS YEAR – Place quarterly (section 52) report on budget implementation on the municipal website	MFMA 75(1) (k)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
04 August 2017	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	Strategic Planning, Monitoring and Evaluation: PMS
04 August 2017	CURRENT YEAR – Place annual performance agreements on the municipal website	MFMA 75(1)(d)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
31 Aug 2017	APR – PREVIOUS YEAR'S – Submit annual performance report of the municipality to the Auditor-	MFMA 126(2)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
	General for auditing			
31 Aug 2017	CURRENT YEAR – Consider the Unaudited Annual Financial Statements and Annual Performance Report and compile and submit the Unaudited Annual Report to National Treasury, Provincial Treasury, CoGHSTA and AG	MFMA Circular 63	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
OCTOBER				
02 Oct 2017	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	Strategic Planning, Monitoring and Evaluation: PMS
30 Oct 2017	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	Strategic Planning, Monitoring and Evaluation: PMS
NOVEMBER				
03 Nov 2017	CURRENT YEAR – Place quarterly (section 52) report on budget implementation on the municipal website	MFMA 75 (1) (k)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
DECEMBER				
30 Dec 2017	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	Strategic Planning, Monitoring and Evaluation: PMS
30 Dec 2017	PREVIOUS YEAR – Receive municipal entity's annual report from the AO of the municipal entity	MFMA 127 (1)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
JANUARY				
25 Jan 2018	PREVIOUS YEAR – Finalize annual performance report, assessments of arrears on taxes & services charges & an assessment of municipal performance together with recommendations from the Council audit committee & details of corrective action undertaken arising from audit report, & minimum competency compliance for inclusion in the annual report	MFMA 121 (3) (c) & (e) to (k) MSA 46 (2) MFMA Guidance	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS / CFO
25 Jan 2017	CURRENT YEAR – Assess the performance of the municipality to 31 December & submit a (section 72) report on the assessment to the Executive Mayor, provincial	MFMA 72(1)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
	treasury & National Treasury. Consider an adjustments budget if necessary			
30 Jan 2018	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	Strategic Planning, Monitoring and Evaluation: PMS
31 Jan 2018	PREVIOUS YEAR – Table in Council the draft annual report of the municipality & any municipal entity for the year ended 30 June	MFMA 127 (2)	Executive Mayor	Strategic Planning, Monitoring and Evaluation: PMS
FEBRUARY				
05 Feb 2018	PREVIOUS YEAR - Make public the annual report & invite comments from the local community, submit report to the Auditor-General, provincial treasury & provincial department responsible for local government	MFMA 127 (5)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
05 Feb 2018	CURRENT YEAR – Place quarterly (section 52) report on budget implementation on the municipal website	MFMA 75(1) (k)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
05 Feb 2017	PREVIOUS YEAR – Place draft annual report on the municipal website	MFMA 75(1) (c)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
MARCH				
31 Mar 2018	PREVIOUS YEAR – Consider & approve, reject or refer back the annual report at a Council meeting	MFMA 121 (1)	Council	MPAC Coordinator
31 Mar 2018	PREVIOUS YEAR – Adopt an oversight report providing comments on the annual report	MFMA 121 (1)	Council	MPAC Coordinator
31 Mar 2018	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 2018	PREVIOUS YEAR – Submit minutes of meetings where annual report is discussed to the provincial treasury and provincial department responsible for local government	MFMA 129 (2)(b)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
APRIL				
05 April 2018	PREVIOUS YEAR – Make public the oversight report	MFMA 129 (3)	Accounting Officer	MPAC Coordinator
07 April 2018	PREVIOUS YEAR – Submit the annual report and the oversight report to the provincial legislature	MFMA 132 (1) & (2)	Accounting Officer	MPAC Coordinator

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
30 April 2018	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	Strategic Planning, Monitoring and Evaluation: PMS
MAY				
04 May 2018	CURRENT YEAR – Place quarterly (section 52) report on budget implementation on the municipal website	MFMA 75 (1) (k)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
JUNE				
15 June 2018	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)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
15 June 2018	NEXT YEAR - Submit draft annual performance agreements for the next year to the mayor – final date under legislation 14 July	MFMA 69 (3) (b)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
28 June 2018	NEXT THREE YEAR BUDGET – Approve the service delivery & budget implementation plan – final date under legislation 28 July	MFMA 53(1) (c) (ii)	Executive Mayor	Strategic Planning, Monitoring and Evaluation: PMS

3.1.3 Audit & Performance Audit Committee Timetable

Polokwane Municipality (PLM) & Polokwane Housing Association (PHA)

Audit Committee Timeframes			
Target Date	Proposed Agenda Items	Coordinator	Stakeholders
25 July 2017	<ul style="list-style-type: none"> • Internal Audit Progress Report to APAC; • Management Reports • Risk Management Reports • ICT Governance Report • Draft Annual APAC and IA assessment reports; • Final Annual Internal Audit Plan 2016 – 2017; • Methodology; • Internal Audit Charter; and • APAC Charter 	Manager: Internal Audit	<ul style="list-style-type: none"> • APAC Members, • MM and Directors; • Executive Mayor; • Senior officials; • MMC Finance & LED • MMC Corporate Governance & Admin;

Audit Committee Timeframes

Target Date	Proposed Agenda Items	Coordinator	Stakeholders
29 August 2017	<ul style="list-style-type: none"> Internal Audit Progress Report to APAC; AG Presentation; Draft AFS and Annual Report; 4th Quarter PMS and Performance Information Review 	Manager: Internal Audit	<ul style="list-style-type: none"> Chairperson of MPAC; Auditor General; Provincial Treasury and National Treasury; SALGA and CoGHSTA <p align="center">Two meetings per day: PLM & PHA</p>
19 October 2017	<ul style="list-style-type: none"> Internal Audit Progress Report to APAC; 1st Quarter PMS and Performance Information Review Management Reports Risk Management Reports ICT Governance Report 	Manager: Internal Audit	
28 November 2017	<ul style="list-style-type: none"> Draft AG Management Report and Audit Report 	Manager: Internal Audit	
22 January 2018	<ul style="list-style-type: none"> Internal Audit Progress Report to APAC Audited Mid-Year /2nd Quarter PMS and Performance Report. Audit Outcome by AGSA; Draft Adjustment Budget; Annual Report; and Management Reports Risk Management Reports ICT Governance Report 	Manager: Internal Audit	
01 March 2018	<ul style="list-style-type: none"> Internal Audit Progress Report to APAC ; Audited Draft IDP and Budget report; Management Reports Risk Management Reports ICT Governance Report 	Manager: Internal Audit	
15 May 2018	<ul style="list-style-type: none"> Internal Audit Progress Report to APAC; 3RD Quarter PMS and Performance Report Management Reports Final IDP and Budget; Risk Management Reports ICT Governance Report 	Manager: Internal Audit	
26 June 2018	<ul style="list-style-type: none"> Internal Audit Progress Report to APAC; Management Reports Risk Management Reports ICT Governance Report 	Manager: Internal Audit	

3.1.4 Budget Process Timetable

TIME SCHEDULE OF KEY DEADLINES			
Month	Date	BUDGET Office	INTERNAL STAKEHOLDERS
July	01 July 2017 - 31 August 2017	Preparation of AFS	Municipal Manager, CFO Section 57, IDP steering committee
August	25 August 2017	Audit committee approve the AFS	CFO, IDP/PMS, Internal Audit Performance and Audit committees
November	22 November 2017	Directorate submit personnel requirements	Municipal Manager, CFO & management
January	16 January 2018	Midyear Assessment	Management ,CFO, IDP & performance and audit committee
February	22 February 2018	Midyear Report Submitted to EM	Management
February	19 February 2018	Draft budget adjustment	Management
February	28 February 2018	Council adopts budget adjustment and adjusted SDBIP	E. Mayor & Council
March	05-09 March 2018	Preparation of Draft Budget	Management
March	30 March 2018	Review the last financial year operation performance and make revenue projections for the next MTEF	CFO, IDP/PMS, Audit committee
March	23 March 2018	Evaluate revenue projections for the MTEF & potential bulk services price increase	Executive Mayor, CFO, IDP/PMS, Audit committee
March	28 March 2018	Submit the draft IDP to the E. Mayor E. Mayor tables the draft IDP/Budget/SDBIP to Council Prepare for and undertake community participation	E .Mayor & Council
April	02-26 April 2018	Undertake community participation Review the budget and consider the inputs from the communities	E. Mayor, Speaker ,councilors & management

TIME SCHEDULE OF KEY DEADLINES

Month	Date	BUDGET Office	INTERNAL STAKEHOLDERS
May	04 May 2018	Finalize personnel budget & tariffs	Management, CFO
May	29 May 2018	Table Final IDP/budget to Council	E. Mayor & Council
June	07 June 2018	Public notice of the adoption of the IDP/Budget	Management, E. Mayor

3.1.5 Risk Management Committee Timetable

Risk Management Committee Timeframes

Target Date	Output required	Coordinator	Stakeholders
09 October 2017	Risk Management Committee meeting (Risk Management reports as per agenda)	Manager: Risk Management	<ul style="list-style-type: none"> • Independent Chairperson • All Municipal Directors. • Manager: Risk Management • Manager: Internal Audit • Any other person who may be co-opted to provide specialist skills, advice and counsel.
05 December 2017	Risk Management Committee meeting (Risk Management reports as per agenda)	Manager: Risk Management	<ul style="list-style-type: none"> • Independent Chairperson • All Municipal Directors. • Manager: Risk Management • Manager: Internal Audit • Any other person who may be co-opted to provide specialist skills, advice and counsel.
15 February 2018	(Strategic Risk assessment workshop) Reviewed strategic risk assessment risk assessment r	Manager: Risk Management	<ul style="list-style-type: none"> • All Municipal Directors. • All SBU Managers
13 March 2018	Risk Management Committee meeting (Reviewed Risk Management policies)	Manager: Risk Management	<ul style="list-style-type: none"> • Independent Chairperson • All Municipal Directors. • Manager: Risk Management • Manager: Internal Audit • Any other person who may be co-opted to provide specialist skills, advice and counsel.
19 June 2018	Risk Management Committee meeting (Reviewed Risk Management policies)	Manager: Risk Management	<ul style="list-style-type: none"> • Independent Chairperson • All Municipal Directors. • Manager: Risk Management • Manager: Internal Audit • Any other person who may be co-opted to provide specialist skills,

Risk Management Committee Timeframes

Target Date	Output required	Coordinator	Stakeholders
			advice and counsel.

3.1.6 Speaker's Office Magoshi Forum Timetable

QUARTER	DATE
One	28 July 2017
Two	08 December 2017
Three	30 March 2018
Four	15 June 2018

4. Monitoring

- The IDP, Budget and PMS offices shall coordinate the development of the IDP and Budget according to the process plan and report accordingly to the Municipal Manager.
- The District Mayor's IGR Forum shall monitor and ensure compliance to the District IDP Framework.
- The IDP/Budget/PMS Steering committee will monitor and ensure compliance in the implementation of process plans.
- Department of Cooperative Governance, Human Settlement and Traditional Affairs (COGHSTA) and Office of the Premier will ensure support on the co-ordination and alignment of Provincial and National Departments and role players.

THE END