



CITY OF
Polokwane
 NATURALLY PROGRESSIVE

2018-2019

**DRAFT IDP/BUDGET REVIEW FRAMEWORK
 &
 PROCESS PLAN**



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(i) List of Acronyms

Abbreviations	Explanation
AFS	Annual Financial Statements
AGSA	Auditor General of South Africa
AG	Auditor General
AR	Annual Report
AO	Accounting Officer
APAC	Audit & Performance Audit Committee
CFO	Chief Financial Officer
CEO	Chief Executive Officer
COGHSTA	Department of Cooperative Governance, Human Settlement and Traditional Affairs
DCoG	Department of Cooperative Governance
DPME	The Presidency Department of Planning Monitoring and Evaluation
DWA	Department of Water Affairs
EM	Executive Mayor
FFC	Financial and Fiscal Commission
HOD	Head of Department
ICT	Information and Communication Technology
IDP	Integrated Development Plan
IA	Internal Audit
IGR	Intergovernmental Relations
LED	Local Economic Development
MAYCO	Mayoral Committee
MMC	Member of Mayoral Committee
MEC	Member of Executive Council
MFMA	Municipal Finance Management Act
MM	Municipal Manager
MPAC	Municipal Public Account Committee
MSA	Municipal Systems Act

Abbreviations	Explanation
MTEF	Medium Term Expenditure Framework
NGO	Non-Governmental Organization
PHA	Polokwane Housing Association
PLM	Polokwane Local Municipality
PIMS	Planning and Implementation Management Support
PMS	Performance Management System
PPP	Public Private Partnership
SALGA	South African Local Government Association
SBU	Strategic Business Unit
SDBIP	Service Delivery and Budget Implementation Plan

DRAFT

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 unfold, 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

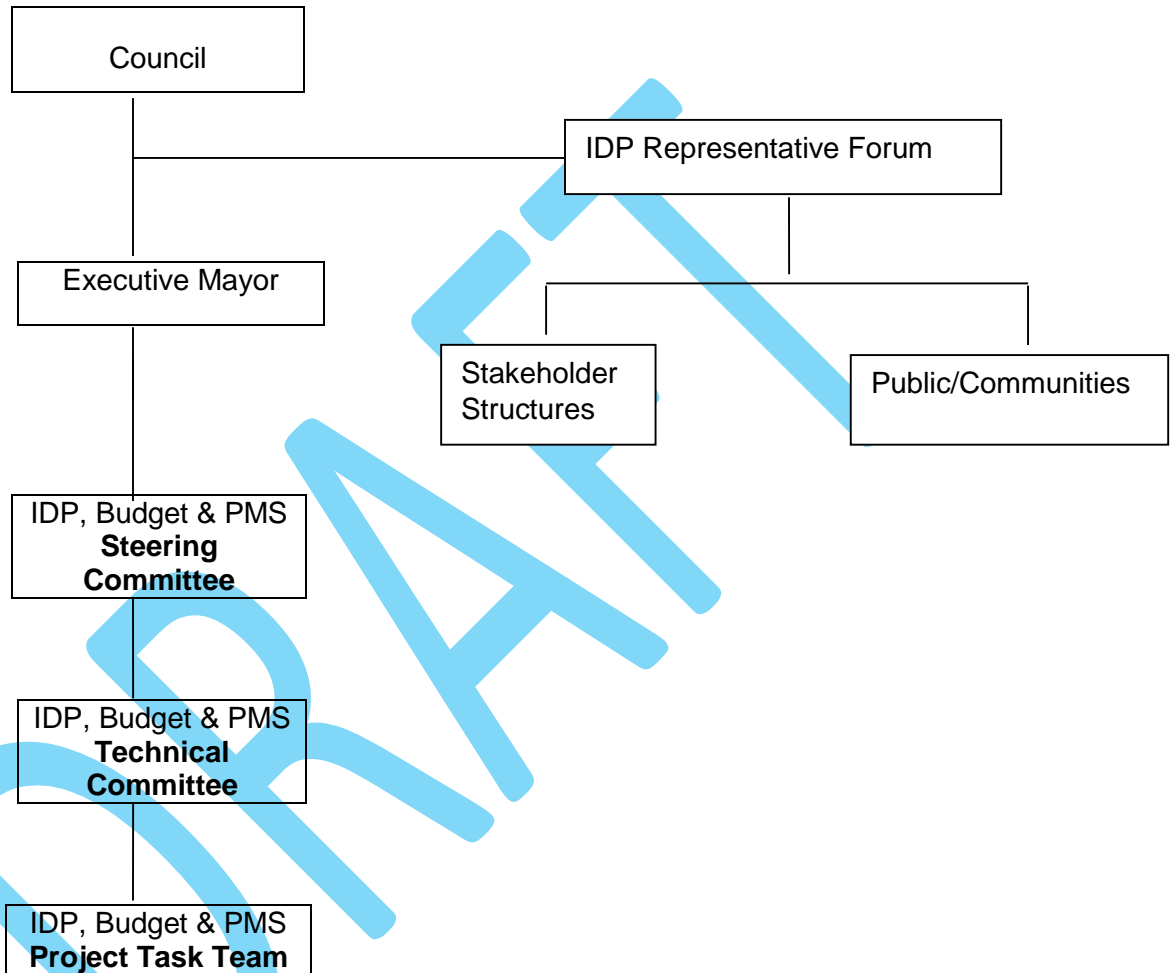
2 Phases and Activities of the IDP/Budget Process Plan

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
1	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.
2	Analysis Phase	<ul style="list-style-type: none"> • Compilation of levels of development and backlogs that suggest areas of intervention.
3	Strategies Phase	<ul style="list-style-type: none"> • Reviewing the Vision, Mission, Strategies and Objectives
4	Projects Phase	<ul style="list-style-type: none"> • Identification of possible projects and their funding sources.
5	Integration Phase	<ul style="list-style-type: none"> • Sector plans summary inclusion and programmes of action.
6	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 and Budget 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's 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"> ➤ Make final decisions. ➤ Consider and adopt Framework/process plan. ➤ Consider, adopt and approve the IDP/Budget before the start of the financial year.
Executive Mayor	Executive Mayor	<ul style="list-style-type: none"> ➤ Manage the drafting of the IDP review. ➤ Assign responsibilities in this regard to the Municipal Manager. ➤ Submit the process plan to Council for adoption. ➤ Submit the draft and final reviewed IDP to the Council for adoption and approval. ➤ The responsibility for managing the draft of the IDP is assigned to the office of the Municipal Manager.
Municipal Manager	The Municipal Manager	<ul style="list-style-type: none"> ➤ Municipal Manager has the following responsibilities, that are assigned to the IDP Manager. ➤ Preparation of the Process Plan. ➤ Day to day management and coordination of the IDP Process in terms of the timeframes, resources and people. ➤ Ensuring involvement of all relevant role-players, especially management officials, to ensure that timeframes are being adhered to. ➤ That the planning process is horizontally and vertically aligned

Structure that manage/drive the IDP/BUDGET/PMS Process		
Structure	Composition	Role
		<p>and complies with national and provincial requirements.</p> <ul style="list-style-type: none"> ➤ That community is provided with the opportunity to participate in the drafting of the IDP and also to ensure that their needs are documented in the IDP.
<p>IDP/Budget & PMS Steering Committee</p>	<p>Executive Mayor, Chairpersons of Portfolio Committees (all MMC's), MPAC chairperson Ethics Chairperson Municipal Manager, All Directors, Manager: Budget Manager: IDP Manager: PMS Manager: Risk Management Manager: Internal Audit Manager: MM Office Manager: E.M office PHA: CEO Manager: ICT Manager: Communication</p> <p>(Chair: Executive Mayor)</p>	<p>Function of the Committee</p> <ul style="list-style-type: none"> ➤ Provide political oversight in the development of IDP/Budget/PMS. ➤ Supervise the implementation of the IDP/Budget/PMS. ➤ Lead the IDP /Budget Public Participation process. ➤ Responsible for the submission of the IDP/Budget/PMS to Mayoral Committee for recommendation to Council.
<p>IDP/Budget & PMS Technical Committee</p>	<p>Municipal Manager, All Directors, General Management, Manager: Budget Manager: IDP Manager: PMS PHA: CEO</p> <p>(Chair: Municipal Manager)</p>	<ul style="list-style-type: none"> ➤ Contribute technical expertise in the consideration and finalization of the strategies and identification of projects. ➤ Provide departmental operation and capital, budgetary information. ➤ Responsible for the project proposals.

Structure that manage/drive the IDP/BUDGET/PMS Process		
Structure	Composition	Role
		<ul style="list-style-type: none"> ➤ Responsible for the preparation and integration of projects and sector programmes. ➤ Responsible for preparing amendments for the IDP/Budget/PMS review. ➤ 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 that amendments are made in the draft IDP to the satisfaction of the IDP Steering Committee.
Budget Task team	<p style="text-align: center;"><u>BUDGET</u></p> <p>Deputy CFO Manager: Revenue 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 that Departmental Budget Committees are functional.

Structure that manage/drive the IDP/BUDGET/PMS Process		
Structure	Composition	Role
		<ul style="list-style-type: none"> ➤ Ensures proper documentation of the results of the drafting of Budget document. ➤ Ensures that amendments are made in the draft Budget to the satisfaction of the Steering Committee.
<p>IDP, Budget & PMS Representative Forum</p>	<p>Municipal Stakeholders forum comprising of representatives 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 ➤ Financial institutions ➤ Farmers ➤ Civic organisation ➤ Religious groups <p>(Chair: Executive Mayor)</p>	<ul style="list-style-type: none"> ➤ Participate and ratify the completion of each phase of the IDP development and review process. ➤ Represent the communities at strategic decision-making level.
<p>Public Participation Team</p>	<ul style="list-style-type: none"> • Representatives from all Directorates and the office of the Executive Mayor. <p>(Chair: Manager: Councillor Support, Traditional Affairs)</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.

Structure that manage/drive the IDP/BUDGET/PMS Process		
Structure	Composition and Public Participation)	Role
Audit and Performance Audit Committee	Audit Committee members, Executive Management and Internal Auditor. (Chair: Chairperson of the Audit and performance Audit Committee)	<ul style="list-style-type: none"> ➤ IDP/Budget/PMS monitoring and evaluation. ➤ Ensure that 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. ➤ Ensure that resources are available to ensure implementation/ achievement of Targets as set in the IDP.
CoGHSTA	MEC of CoGHSTA	<ul style="list-style-type: none"> ➤ Assess/Evaluate the Draft and Final IDP. ➤ Comment and Monitor IDP implementation Process.
National Treasury	The presidency(DPME) National and provincial Department of Cooperative Governance(DCoG) Department of Human Settlements; Department of Transport Department of Environmental affairs Department of Health Department of water and Sanitation DBSA	<ul style="list-style-type: none"> ➤ Annual Mid-year Budget and Performance Assessment for the non-Delegated Municipalities. ➤ Annual engagement on Municipal Draft Budget and Benchmarking Session. ➤ Monitor the implementation of Process plan as approved by Council.

Structure that manage/drive the IDP/BUDGET/PMS Process		
Structure	Composition	Role
	Relevant Provincial Treasury Relevant provincial Planning Financial and Fiscal Commission(FFC) South African Local Government Association(SALGA) Polokwane Representatives Municipal Manager, All Directors, Manager: IDP Manager: Budget Manager: Revenue Manager: PMS Manager: Risk Management Manager: Internal Audit PHA CEO PHA CFO (Chair: National Treasury)	

2.1.1 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.

2.1.2 Mechanism and Procedures for Public 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.

2.1.3 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.

- **Community 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.
- 2) This will deepen the participation of the community in the entire process of the IDP/Budget/PMS cycle.

- 3) 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 in all the Phases of the IDP.
- 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 draft and Final IDP/Budget to Council.

4. Time Schedule for Municipal Planning Process

4.1 IDP Review Time Schedule

IDP Process Time Table			
Target Date	Output required	Coordinator	Stakeholders
Preparatory Phase			
July 2018	Refinement of the draft approved Process Plan and awareness in accordance with Provincial and District.	PMS, IDP managers and CFO	MM, Directors and Managers
02-06 July 2018	Advertisement of draft Process Plan for inputs and comments.	IDP Manager	All Managers, All HOD's, Sector Dept, NGO's & Community stakeholders
11 July 2018	Submission of the Draft Process Plan to Portfolio Committee. (Process Plan)	IDP Manager	MM, Directors and Managers
18 July 2018	Submission of the 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
25 July 2018	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			
09 July 2018 - 31 Aug 2018	(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
05 Sep 2018	IDP/Budget/PMS Technical Committee (Analysis phase)	MM	MM, Directors and Managers

IDP Process Time Table			
Target Date	Output required	Coordinator	Stakeholders
Draft Status Quo			
12 Sep 2018	IDP/Budget/PMS Steering Committee (Analysis phase) Draft Status Quo	E. Mayor and MAYCO	Mayor, MAYCO, MM, Directors and Managers
27 Sep 2018	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
04 October 2018	Table the Analysis Phase to Portfolio Committee Draft Status Quo	IDP Manager	MM, Directors and Managers
24 October 2018	MAYCO (Table Analysis Phase) Draft Status Quo	MM	E. Mayor, MAYCO, MM, Directors and Managers
31 October 2018	Table the Analysis Phase to Council Draft Status Quo	E. Mayor	MAYCO and All Councilors
Strategies Phase			
01-02 Nov 2018	Directorates Strategic Planning sessions	IDP Manager	All Directors ,Managers and assistant Managers
21-23 Nov 2018	Institutional Strategic Planning session (Bosberaad)	E. Mayor and MAYCO	E. Mayor, MAYCO, MM and Directors
Project Phase			
31 January 2019 - 01 February 2019	National Treasury Midyear Visit (2days)	IDP Manager	MM , all Directors
11 March 2019	IDP/Budget/PMS Technical Committee Draft IDP/Projects and Draft Budget Presentation	MM	MM, Directors and Managers
13 March 2019	IDP/Budget/PMS Steering Committee Draft IDP/Projects and Draft Budget Presentation	E. Mayor and MAYCO	E. Mayor, MAYCO, MM and Directors

IDP Process Time Table			
Target Date	Output required	Coordinator	Stakeholders
15 March 2019	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			
18 March 2019	Admin and Gov /LED and Finance (Draft IDP)/ <u>Joint portfolio Committee</u> Consider Draft IDP/Budget	IDP Manager	MM, Directors and Managers
20 March 2019	Draft IDP & Budget tabled to <u>MAYCO</u> Consider Draft IDP/Budget	IDP Manager	MM, Directors and Managers
27 March 2019	Draft IDP & Budget tabled to <u>Council</u> Consider Draft IDP/Budget	E. Mayor and MAYCO	MAYCO and All Councilors
28 March 2019	<u>Internal Audit</u> Submit the Draft IDP/Budget to Internal Audit for Auditing.	IDP Manager	E. Mayor, MAYCO, MM and Directors
28 March 2019	Issue the Public Notice on the tabled Draft IDP /Budget in the newspaper and placement of the document on the Municipal Website for inspection. Public participation schedule is also advertised on newspaper, Radio adverts, Notice board.	IDP, Communication, PPU manager	Communities and other stakeholders/Other SBU's

IDP Process Time Table			
Target Date	Output required	Coordinator	Stakeholders
	Preparatory committee resume with logistics.		
29 March 2019	Submit Draft IDP and Budget to relevant authorities for assessment (MEC CoGHSTA, National & Provincial Treasuries and District Municipality). 10 days after tabling	MM & CFO	IDP & Budget Manager
10 April 2019	National Treasury Benchmarking Exercise.	IDP Manager/CFO MM, Directors and Managers	National Treasury, Provincial Treasury, DPLG and DWA
01 - 30 April 2019	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 2019	IDP Technical Committee (Final IDP and Budget). Considering input from the Community/Final Budget	IDP manager	MM, Directors and Managers
08 May 2019	Steering Committee meeting (Final IDP and Budget). Considering input from the Community/Final Budget	E. Mayor and MAYCO	E. Mayor, MAYCO, MM and Directors
16 May 2019	(Final IDP and Budget) <u>Audit Committee</u> Consider Final IDP/Budget	MM	E. Mayor, MAYCO, MM, Directors and Managers
12 May 2019	Admin and Gov /LED and Finance (Final IDP and Budget)	IDP Manager	MM, Directors and Managers

IDP Process Time Table			
Target Date	Output required	Coordinator	Stakeholders
	<u>Joint portfolio Committee</u> Consider Final IDP/Budget		
22 May 2019	Final IDP & Budget tabled to <u>MAYCO</u> Consider Final IDP/Budget	IDP Manager	MM, Directors and Managers
29 May 2019	Final IDP & Budget tabled to <u>Council</u> Consider Final IDP/Budget	IDP Manager	MM, Directors and Managers
31 May 2019	Issue Public Notice on the adopted IDP /Budget in the newspaper and placement of the documents on the Municipal Website.	IDP, Communication	Communities
07 June 2019	Submit the adopted IDP and Budget to relevant authorities (MEC CoGHSTA, National & Provincial Treasuries, AG, District Municipality) 10 days after adoption	MM & CFO	IDP / Budget

4.2 Performance Management Time Schedule

Performance Management Time Schedule				
DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
JULY 2018				
10 July 2018	PREVIOUS YEAR – Review quarterly projections for the period ending 30 June for service delivery and budget implementation plan and compare actual performance to objectives, in conjunction with the preparation of section 52. Report	MFMA Guidance	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS

Performance Management Time Schedule

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
20 July 2018	PREVIOUS YEAR – Ensure that ay municipal entity submits report for period ending 30 June on compliance with the prescribed minimum competency levels to Council.	Competency Reg 14(3) & (4)	Accounting Officer	
30 July 2018	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
30 July 2018	CURRENT YEAR - Print and distribute final approved budget, SDBIP and IDP.	MFMA Guidance	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
31 July 2018	CURRENT YEAR – Consider monthly (section 71) report, review implementation of budget and service delivery and budget implementation plan, identify problems and amend or recommend appropriate amendments. Submit report to Council and make public any amendment to the SDBIP - due end of month.	MFMA 54(1)	Executive Mayor	Strategic Planning, Monitoring and Evaluation: PMS
AUGUST 2018				
06 August 2018	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
10 Aug 2018	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
10 Aug 2018	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

Performance Management Time Schedule

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
16 Aug 2018	CURRENT YEAR – Place annual performance agreements on the municipal website.	MFMA 75(1)(d)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
31 Aug 2018	AR – PREVIOUS YEAR'S FINANCIAL STATEMENTS – In the case of a municipality with a municipal entity, submit annual financial statements and annual performance report of the municipality and its entities to the Auditor-General for auditing.	MFMA 126(2)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
31 Aug 2018	CURRENT YEAR – Consider monthly (section 71) report, review implementation of budget and service delivery and budget implementation plan, identify problems and amend or recommend appropriate amendments. Submit report to Council and make public any amendments to the SDBIP - due end of month.	MFMA 54 (1)	Executive Mayor	Strategic Planning, Monitoring and Evaluation: PMS
SEPTEMBER 2018				
28 Sept 2018	CURRENT YEAR - Consider monthly (section 71) report, review implementation of budget and service delivery and budget implementation plan, identify problems and amend or recommend appropriate amendments. Submit report to Council and make public any amendment to the SDBIP – due end of month.	MFMA 54(1)	Executive Mayor	Strategic Planning, Monitoring and Evaluation: PMS
OCTOBER 2018				
01 Oct 2018	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
10 Oct 2018	CURRENT YEAR – Review quarterly projections for the period ended 30 September for service delivery and budget and budget	MFMA Guidance	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS

Performance Management Time Schedule

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
	implementation plan and compare actual performance to objectives, in conjunction with preparation of section 52 report.			
30 Oct 2018	CURRENT YEAR – Submit quarterly (section 52) report for period ending 30 September on the 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 Oct 2018	CURRENT YEAR – Consider monthly (section 71) report, review implementation of budget & service Delivery & budget implementation plan, identify problems & amend or recommend appropriate amendments. Submit report to Council & make public any amendment to the SDBIP - due end of month.	MFMA 54 (1)	Executive Mayor	Strategic Planning, Monitoring and Evaluation: PMS
NOVEMBER 2018				
05 Nov 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
30 Nov 2018	CURRENT YEAR – Consider monthly (section 71) report, review implementation of budget and service delivery and budget implementation plan, identify problems and amend or recommend appropriate amendments. Submit report to Council and make public any amendment to the SDBIP – due end of month.	MFMA 54 (1)	Executive Mayor	Strategic Planning, Monitoring and Evaluation: PMS
DECEMBER 2018				
03 Dec 2018	NEXT THREE YEAR BUDGET – Finalize first draft of the departmental operational plans and service delivery and budget	MFMA Guidance	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS

Performance Management Time Schedule

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
	implementation plan for review against strategic priorities.			
14 Dec 2018	PREVIOUS YEAR – Finalize first draft of the 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
31 Dec 2018	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
31 Dec 2018	CURRENT YEAR – Consider monthly (section 71) report, review implementation of budget & service delivery & budget implementation plan, identify problems & amend or recommend appropriate amendments. Submit report to Council & make public any amendment to the SDBIP – due end of month.	MFMA 54(1)	Executive Mayor	Strategic Planning, Monitoring and Evaluation: PMS
JANUARY 2019				
10 Jan 2019	CURRENT YEAR – Review quarterly projections for period ending 31 December for service delivery & budget implementation plan & compare actual performance to objectives, in conjunction with preparation of section 72. report	MFMA Guidance	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
25 Jan 2019	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
25 Jan 2019	CURRENT YEAR – Assess the performance of the municipality to 31 December & submit a (section	MFMA 72(1)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS

Performance Management Time Schedule

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
	72) report on the assessment to the Executive Mayor, provincial treasury & National Treasury. Consider an adjustments budget if necessary.			
30 Jan 2019	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 2019	CURRENT YEAR – Consider monthly & mid-year (section 71 & 72) reports for the period ended 31 December, review implementation of budget & service delivery & budget implementation plan, identify problems & amend or recommend appropriate amendments. Submit report to Council & make public any amendment to the SDBIP – due end of month.	MFMA 54 (1)	Executive Mayor	
31 Jan 2019	PREVIOUS YEAR – Table in Council the 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
31 Jan 2019	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
31 Jan 2019	NEXT THREE BUDGET – Report to Council on status of next three-year budget, previous year's annual report (including annual financial statement, audit report) & summarize overall findings of previous year's annual	MFMA Guidance	Executive Mayor	Strategic Planning, Monitoring and Evaluation: PMS

Performance Management Time Schedule

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
	performance report- reinforce upcoming process for budget approval and oversight.			
FEBRUARY 2019				
04 Feb 2019	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 2019	PREVIOUS YEAR – Place annual report on the municipal website.	MFMA 75(1) (c)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
28 Feb 2019	CURRENT YEAR – Consider monthly (section 71) report, review implementation of budget & service delivery & budget implementation plan, identify problems & amend or recommend appropriate amendments. Submit report to Council & make public any amendment to the SDBIP – due end of month.	MFMA 54 (1)	Executive Mayor	Strategic Planning, Monitoring and Evaluation: PMS
MARCH 2019				
29 Mar 2019	PREVIOUS YEAR – Consider & approve, reject or refer back the annual report at a Council meeting	MFMA 121 (1)	Council	MPAC Coordinator
29 Mar 2019	PREVIOUS YEAR – Adopt an oversight report providing comments on the annual report.	MFMA 121 (1)	Council	MPAC Coordinator
29 Mar 2019	PREVIOUS YEAR – Attend council and committee meetings where annual report is discussed and respond to questions.	MFMA 129 (2) (a)	Accounting Officer	Accounting Officer
29 Mar 2019	PREVIOUS YEAR – Submit minutes of meetings where annual report is discussed to the provincial treasury and	MFMA 129 (2)(b)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS

Performance Management Time Schedule

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
	provincial department responsible for local government.			
29 Mar 2019	<p>CURRENT YEAR - Consider monthly (section 71) report, review implementation of budget and service delivery and budget implementation plan, identify problems and amend or recommend appropriate amendments. Submit report to Council and make public any amendment to the SDBIP - due end of month.</p>	MFMA 54 (1)	Executive Mayor	Strategic Planning, Monitoring and Evaluation: PMS
APRIL 2019				
08 April 2019	PREVIOUS YEAR – Make public the oversight report.	MFMA 129 (3)	Accounting Officer	MPAC Coordinator
08 April 2019	PREVIOUS YEAR – Submit the annual report and the oversight report to the provincial legislature	MFMA 132 (1) & (2)	Accounting Officer	MPAC Coordinator
10 April 2019	<p>CURRENT YEAR – Review quarterly projections for period ending 31 March for service delivery and budget implementation plan and compare actual performance to objectives, in conjunction with preparation of section 52. report</p>	MFMA Guidance	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
30 April 2019	<p>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.</p>	MFMA 52 (d)	Executive Mayor	Strategic Planning, Monitoring and Evaluation: PMS
30 April 2019	<p>CURRENT YEAR – Consider monthly (section 71) report, review implementation of budget and service delivery and budget implementation plan, identify problems and amend or recommend appropriate amendments. Submit</p>	MFMA 54 (1)	Executive Mayor	Strategic Planning, Monitoring and Evaluation: PMS

Performance Management Time Schedule

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
	report to Council and make public any amendment to the SDBIP – due end of month.			
MAY 2019				
06 May 2019	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
31 May 2019	CURRENT YEAR – Consider monthly (section 71) report, review implementation of budget and service delivery and budget implementation plan, identify problems and amend or recommend appropriate amendments. Submit report to Council and make public any amendment to the SDBIP – due end of month.	MFMA 54 (1)	Executive Mayor	Strategic Planning, Monitoring and Evaluation: PMS
JUNE 2019				
17 June 2019	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
17 June 2019	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 2019	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
28 June 2019	CURRENT YEAR – Consider monthly (section 71) report, review implementation of budget & service delivery & budget implementation plan, identify problems & amend or recommend appropriate amendments. Submit report to Council & make public	MFMA 54 (1)	Executive Mayor	Strategic Planning, Monitoring and Evaluation: PMS

Performance Management Time Schedule

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
	any amendment to the SDBIP – due end of month			

4.3 Audit & Performance Audit Committee Time Schedule

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

Audit Committee Timeframes

Target Date	Proposed Agenda Items	Coordinator	Stakeholders
12 July 2018	<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; • Chairperson of MPAC; • Auditor General; • Provincial Treasury and National Treasury; • SALGA and • CoGHSTA <p style="text-align: center;">Two meetings per day: PLM & PHA</p>
28 August 2018	<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	
17 October 2018	<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	
27 November 2018	<ul style="list-style-type: none"> • Draft AG Management Report and Audit Report 	Manager: Internal Audit	
24 January 2019	<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 	Manager: Internal Audit	

Audit Committee Timeframes			
Target Date	Proposed Agenda Items	Coordinator	Stakeholders
	<ul style="list-style-type: none"> ICT Governance Report 		
16 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	

4.4 Budget and Reporting Time Schedule

Budget and Reporting Time Schedule			
Month	Date	Budget Office	Internal Stakeholders
July	01 July 2018 - 31 August 2018	Preparation of AFS	Municipal Manager, CFO Section 57, IDP steering committee
August	28 August 2018	Audit Committee approve the AFS	CFO, IDP/PMS, Internal Audit Performance and Audit committees
November	20 November 2018	Directorate submit personnel requirements	Municipal Manager, CFO & management
January	16 January 2019	Mid-Year Assessment	Management, CFO, IDP & performance and audit committee
February	22 February 2019	Mid-Year Report submitted to EM	Management
February	19 February 2019	Draft budget adjustment	Management
February	27 February 2019	Council adopts budget adjustment and adjusted SDBIP	E. Mayor & Council
March	04-08 March 2019	Preparation of Draft Budget	Management
March	25 March 2019	Review the last financial year operation performance and make revenue projections for the next MTEF	CFO, IDP/PMS, Audit committee
March	26 March 2019	Evaluate revenue projections for the MTEF & potential bulk services price increase	Executive Mayor, CFO, IDP/PMS, Audit committee
March	27 March 2019	Submit the draft IDP to the E. Mayor E. Mayor tables the draft IDP/Budget/SDBIP to Council	E. Mayor & Council

Budget and Reporting Time Schedule

Month	Date	Budget Office	Internal Stakeholders
		Prepare for and undertake community participation	
April	01 - 30 April 2019	Undertake community participation Review the budget and consider the inputs from the communities	E. Mayor, Speaker, councilors & management
May	06 May 2019	Finalize personnel budget & tariffs	Management, CFO
May	29 May 2019	Table Final IDP/budget to Council	E. Mayor & Council
May	31 May 2019	Public notice of the adoption of the IDP/Budget	Management, E. Mayor

4.5 Risk Management Committee Time Schedule

Risk Management Committee Timeframes

Target Date	Output required	Coordinator	Stakeholders
06 July 2018	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.
07 September 2018	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.
08 October 2018	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.

Risk Management Committee Timeframes

Target Date	Output required	Coordinator	Stakeholders
07 January 2019	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.
13 February 2019	(Strategic Risk assessment workshop) Review strategic risk assessment risk assessment r	Manager: Risk Management	<ul style="list-style-type: none"> •All Municipal Directors. •All SBU Managers
29 April 2019	Risk Management Committee meeting (Review 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.

4.6 Speaker's Office Magoshi Forum Time Schedule

Speaker's Office Magoshi Forum Time Schedule	
QUARTER	DATE
One	28 September 2018
Two	07 December 2018
Three	29 March 2019
Four	28 June 2019

5. Monitoring of the Process

- 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

