



2021-2022

IDP/BUDGET REVIEW FRAMEWORK & PROCESS PLAN



Table of content

(i) List of Acronyms.....	3
1. INTRODUCTION.....	5
1.1 Content of the IDP/Budget Performance Process Plan	5
2 Phases and Activities of the IDP/Budget Process Plan.....	6
2.1 Structures that manage/drive the IDP and Budget process	7
2.1.1 Functions and context of public participation	12
2.1.2 Mechanism and Procedures for Public Participation Process	13
3. Activity Flow	14
4. Time Schedule for Municipal Planning Process	15
4.1 IDP Review Time Schedule	15
4.2 Performance Management Time Schedule	20
4.3 Audit & Performance Audit Committee Time Schedule	29
4.4 Budget and Reporting Time Schedule.....	31
4.5 Risk Management Committee Time Schedule.....	33
4.6 Speaker’s Office	34
4.7 Magoshi Forum Time Schedule.....	34
5. Monitoring of the Process.....	35

(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

1. INTRODUCTION

Section 28 of the Municipal System 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

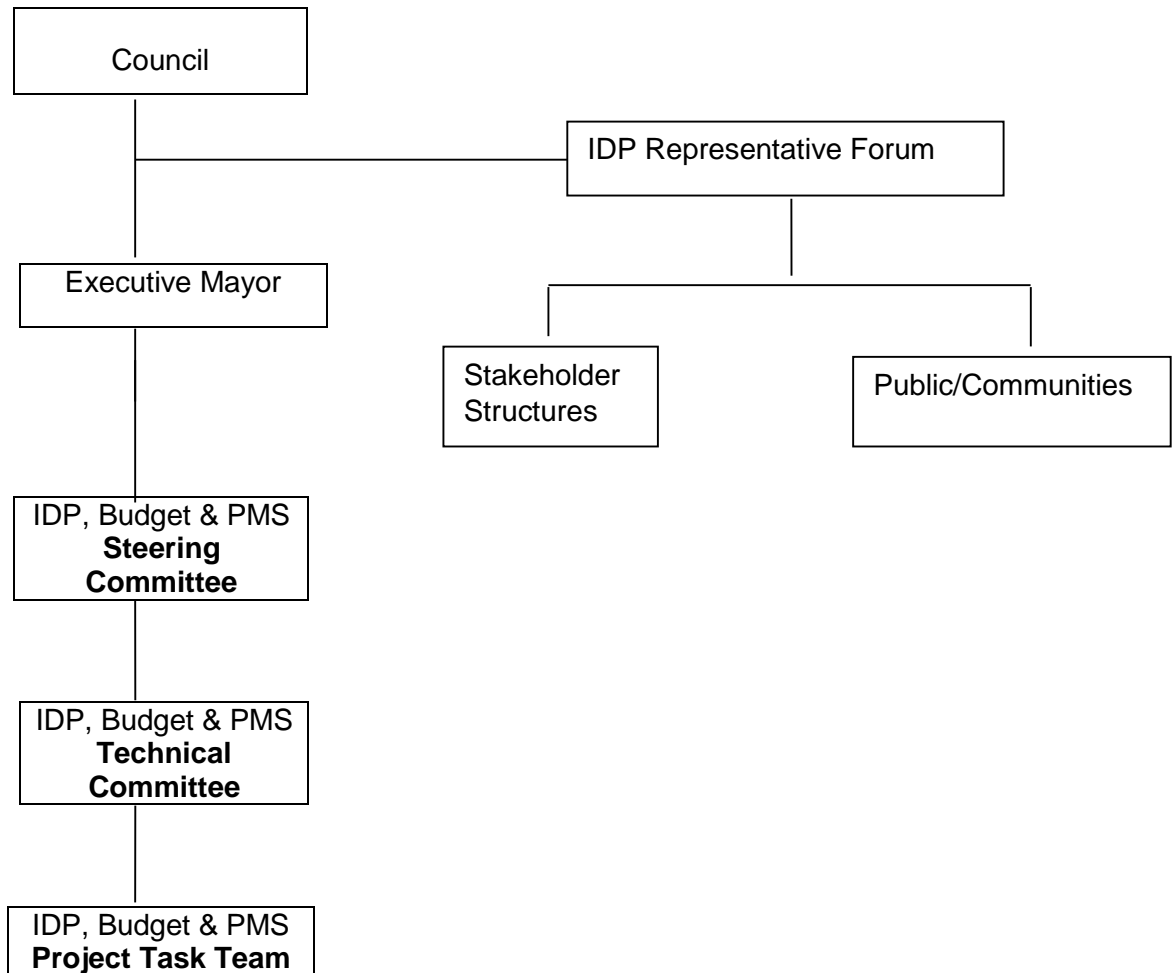
2 Phases and Activities of the IDP/Budget Process Plan

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	<p>Municipal Manager has the following responsibilities:</p> <ul style="list-style-type: none"> ➤ 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 and complies with national and provincial requirements. ➤ 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.
IDP/Budget & PMS Steering	Executive Mayor, Chairpersons of Portfolio	Function of the Committee

Structure that manage/drive the IDP/BUDGET/PMS Process

Structure	Composition	Role
Committee	Committees (all MMC's), MPAC Chairperson Ethics Chairperson Chairperson: Geographic Names Municipal Manager All Directors PHA: CEO Manager: Budget Manager: IDP Manager: PMS Manager: Risk Management Manager: Internal Audit Manager: MM Office Manager: E.M Office Manager: ICT Manager: Communication (Chair: Executive Mayor)	<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.
IDP/Budget & PMS Technical Committee	Municipal Manager, All Directors, PHA: CEO Manager: Budget Manager: IDP Manager: PMS General Management, (Chair: Municipal Manager)	<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. ➤ 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.

Structure that manage/drive the IDP/BUDGET/PMS Process

Structure	Composition	Role
<p>IDP/Budget & PMS Operation Task Teams</p>	<p align="center"><u>IDP</u></p> <p>Manager: Budget Manager: IDP Manager: PMS Manager: Revenue Manager: Councilor Support, Traditional Affairs and Public Participation</p> <p align="center">(Chair: Director Strategic Planning, Monitoring and Evaluation and CFO)</p>	<p 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.
<p>Budget Task team</p>	<p align="center"><u>BUDGET</u></p> <p>CFO Manager: Budget Manager: Revenue Manager: IDP Manager: PMS All Managers</p> <p align="center">(Chair: CFO)</p>	<p 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. ➤ 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 	<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.

Structure that manage/drive the IDP/BUDGET/PMS Process

Structure	Composition	Role
	<ul style="list-style-type: none"> ➤ Transport Sector ➤ Financial institutions ➤ Farmers ➤ Civic organisation ➤ Religious groups <p>(Chair: Executive Mayor)</p>	
Public Participation Team	<ul style="list-style-type: none"> • Representatives from all Directorates and the office of the Executive Mayor. <p>(Chair: Manager: Councilors 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 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	<p>The presidency(DPME)</p> <p>National and provincial Department of Cooperative Governance(DCoG) Department of Human Settlements;</p>	<ul style="list-style-type: none"> ➤ Annual Mid-year Budget and Performance Assessment for the non-Delegated Municipalities.

Structure that manage/drive the IDP/BUDGET/PMS Process

Structure	Composition	Role
	Department of Transport Department of Environmental affairs Department of Health Department of water and Sanitation DBSA Relevant Provincial Treasury Relevant provincial Planning Financial and Fiscal Commission(FFC) South African Local Government Association(SALGA) Polokwane Representatives Municipal Manager, All Directors, PHA CEO PHA Finance Manager Manager: IDP Manager: Budget Manager: Revenue Manager: PMS Manager: Risk Management Manager: Internal Audit (Chair: National Treasury)	<ul style="list-style-type: none"> ➤ Annual engagement on Municipal Draft Budget and Benchmarking Session. ➤ Monitor the implementation of Process plan as approved by Council.

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 Process

The following are the **new** Mechanism for Public Participation Process that will be utilized by the City of Polokwane:

▪ **Background**

Due to COVID-19, Government released a gazette to guide all municipalities on Matters of Municipal Operations and Governance. According to the Gazette that was released on the **07 May 2020**, municipalities are required to perform various legislated functions, including the adoption of Integrated Development Plans (IDPs) and operations relating to municipal services and revenue collection.

The Gazette indicated that municipalities must ensure that there is strict adherence to all **COVID -19** public health and containment prescripts, especially those relating to gatherings, physical distancing, health and safety. Furthermore, municipalities were directed to convene Council meetings and Council committees to consider the adoption of draft and Final IDP/Budget.

▪ **Public Participation Process**

Municipalities were further guided on the Public Participation process that need to be followed after the adoption of the draft IDP/Budget. According to the gazette, municipalities are directed to ensure that the communities are consulted using media platforms and alternative methods of consultation, instead of contact meetings, to provide comments on the draft IDP and Budget.

As guided by the Gazette, Polokwane municipality is moving away from the normal public participation process where communities used to gather in one central area and are engaged per cluster in large numbers under a big tent. Contact meetings and gathering of large number of people is totally discouraged in order to control the spread of the COVID -19 among communities while attending IDP/Budget Meetings.

Below is the **new** Public Participation process that will be followed by Polokwane Municipality in compliance with the Gazette that discourage contact Meetings. This will be conducted after the adoption of draft IDP/budget by Council.

New Public Participation Process

▪ **Newspaper Public Notice /advert**

A Public Notice/Newspaper advert will be released informing the public about the adoption of the draft IDP/Budget by Council and where the community can locate the adopted documents. The public notice will only be released after adoption of draft IDP/Budget by Council. The public Notice will clearly specify the Comments period dates (**30 days legislated**). Local Newspapers, municipal website, Facebook,

and twitter will be used to publish the Public Notice. The public notice will also indicate the email address to submit the comments to the municipality. The Public Notice will also be sent via emails to all Municipal Stakeholders to provide their comments (**IDP Rep Forum Members**).

- **Radio Stations**

The Municipality will secure slots for the Executive Mayor (**Bulk buying**) on community radio stations for presenting the highlights of the draft IDP/ Budget and proposed tariffs increase in Radio Stations. The same approach as the state of the City address will be followed.

- **Municipal Website**

After adoption by Council, the Draft IDP/Budget documents will also be placed on Municipal website for Public to have access it. All Budget policies will also be placed on municipal website. www.polokwane.gov.za.

- **Municipal Facebook and Twitter**

Municipal Facebook and twitter accounts will be used to inform the public about the adoption of the draft IDP/Budget by Council. The twitter and Facebook account will also show a link that will direct the public to those Planning documents as approved by Council. Communities will be encouraged to submit their comments on the draft IDP/Budget via email that will also be specified on Facebook and twitter accounts.

- **Email and WhatsApp line to receive Public Comments**

A specific email address and **WhatsApp line** were created as follows: IDPBudgetComments@polokwane.gov.za. and WhatsApp line: **065 922 4017**. Manager IDP, Manager Budget, Manager Revenue, Manager Public Participation and Speaker of Council will all have access to this comments email to receive the submitted comments and act on them. All comments and inputs received will be considered before Council adopt the Final IDP/Budget.

- **Traditional Authorities and Municipal Cluster Offices**

Hard copies of both draft IDP/Budget will delivered to the Moshate and Municipal 7 cluster offices for the public to access the approved documents. This will be done in order to accommodate community members in rural areas without access to internet.

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 and Final IDP/Budget shall be submitted to Joint Admin and Finance 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	Alignment of the Draft Process Plan with the corporate Calendar, District Process Plan, Audit Committee Schedule, and Risk Committee Schedule.	IDP, PMS, Secretariat Managers and CFO	MM, Directors and Managers
01- 09 July 2021	Advertisement of draft Process Plan for inputs and comments.	IDP Manager	All Managers, All HOD's, Sector Dept, NGO's & Community stakeholders

IDP Process Time Table

Target Date	Output required	Coordinator	Stakeholders
13 July 2021	Submission of the Draft Process Plan to Portfolio Committee. (Process Plan)	IDP Manager	MM, Directors and Managers
21 July 2021	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.
28 July 2021	Table the Process Plan to Council. (Process Plan)	E. Mayor and MAYCO	E. Mayor, MAYCO, All Councilors, Senior officials, Sector Dept. NGO's, Ward Committees etc.
Analysis Phase			
09 July 2021 - 31 Aug 2021	(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
01 Sep 2021	IDP/Budget/PMS Technical Committee (Analysis phase) Draft Status Quo	MM	MM, Directors and Managers
08 Sep 2021	IDP/Budget/PMS Steering Committee (Analysis phase) Draft Status Quo	E. Mayor and MAYCO	Mayor, MAYCO, MM, Directors and Managers
10 - 21 Sep 2021	IDP/Budget/PMS Rep Forum (Analysis phase)	E. Mayor and MAYCO	E. Mayor, MAYCO, All Councilors, Senior

IDP Process Time Table

Target Date	Output required	Coordinator	Stakeholders
	<p align="center">Draft Status Quo</p> <p align="center">Email the status Quo to Municipal stakeholders for their inputs and comments</p>		officials, Sector Dept. NGO's, Ward Committees etc.
07 October 2021	<p align="center">Table the Analysis Phase to Portfolio Committee</p> <p align="center">Draft Status Quo</p>	IDP Manager	MM, Directors and Managers
19 October 2021	<p align="center">MAYCO (Table Analysis Phase)</p> <p align="center">Draft Status Quo</p>	MM	E. Mayor, MAYCO, MM, Directors and Managers
23 October 2021	<p align="center">Table the Analysis Phase to Council</p> <p align="center">Draft Status Quo</p>	E. Mayor	MAYCO and All Councilors
Strategies Phase			
01-30 November 2021	<p align="center">Review of Directorates Scorecard / Municipal Scorecard (KPI and Targets)</p>	IDP Manager	All Directors ,Managers and assistant Managers
Project Phase			
28 January 2022	<p align="center">National Treasury Midyear Engagements (1 day-Virtual Meeting)</p>	IDP Manager	MM, all Directors
07 March 2022	<p align="center">IDP/Budget/PMS Technical Committee</p> <p align="center">Draft IDP/Projects and Draft Budget Submission</p>	MM	MM, Directors and Managers
09 March 2022	<p align="center">IDP/Budget/PMS Steering Committee</p> <p align="center">Draft IDP/Projects and Draft Budget Submission</p>	E. Mayor and MAYCO	E. Mayor, MAYCO, MM and Directors
11-15 March 2022	<p align="center">IDP/Budget/PMS Rep Forum meeting</p> <p align="center">Draft IDP/Projects and Draft Budget Submission</p> <p align="center">Email the</p>	IDP Manager	E. Mayor, MAYCO, All Councilors, Senior officials, Sector Dept. NGO's, Ward Committees etc.

IDP Process Time Table

Target Date	Output required	Coordinator	Stakeholders
	Draft IDP/Projects and Budget to Municipal stakeholders for their inputs and comments		
16 March 2022	Joint Admin and Finance (Draft IDP/Budget) <u>Joint Portfolio Committee</u> Consider Draft IDP/Budget	IDP Manager	MM, Directors and Managers
18 March 2022	Draft IDP & Budget tabled to <u>MAYCO</u> Consider Draft IDP/Budget	IDP Manager	MM, Directors and Managers
24 March 2022	Draft IDP & Budget tabled to <u>Council</u> Consider Draft IDP/Budget	E. Mayor and MAYCO	MAYCO and All Councilors
28-31 March 2022	Submit Draft IDP and Budget to relevant authorities for assessment (MEC CoGHSTA, National & Provincial Treasuries and District Municipality). Within 10 days after tabling	MM & CFO	IDP & Budget Manager
29 March 2022	<u>Audit Committee</u> Submit the Draft IDP/Budget to Internal Audit for Auditing Audit Committee Comments and inputs on the Draft IDP/Budget.	IDP Manager	E. Mayor, MAYCO, MM and Directors
Integration Phase			
04 - 29 April 2022	Public Participation Process On Draft IDP and Budget using Media Platform. <u>New Public Participation Process</u> Newspaper Public Notice /advert 2.Radio Stations 3, Municipal Website 4, Municipal Facebook and Twitter 5.Email and WhatsApp line to receive Public Comments	IDP Manager; Budget Manager, Communication Manager, Public Participation Office	Community and Stakeholders Engagements

IDP Process Time Table

Target Date	Output required	Coordinator	Stakeholders
26 April 2022	National Treasury Draft Budget Benchmarking Session. (1 day-Virtual Meeting)	IDP Manager/CFO MM, Directors and Managers	National Treasury, Provincial Treasury, DPLG and DWA
Approval			
02 May 2022	IDP Technical Committee (Final IDP and Budget). Considering input from the Community/Final Budget	IDP Manager	MM, Directors and Managers
04 May 2022	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 2022	<u>Audit Committee</u> Submit the Draft IDP/Budget to Internal Audit for Auditing Audit Committee Comments and inputs on the Final IDP/Budget.	IDP Manager	E. Mayor, MAYCO, MM and Directors
17 May 2022	Joint Admin and Finance (Final IDP and Budget) <u>Joint portfolio Committee</u> Consider Final IDP/Budget	IDP Manager	MM, Directors and Managers
19 May 2022	Final IDP & Budget tabled to <u>MAYCO</u> Consider Final IDP/Budget	IDP Manager	MM, Directors and Managers
26 May 2022	Final IDP & Budget tabled to <u>Council</u> Consider Final IDP/Budget	IDP Manager	MM, Directors and Managers
30 May 2022	Issue Public Notice on the adopted Final IDP /Budget in the newspaper and placement of the documents on the Municipal Website.	IDP, Communication office	Communities
01 June 2022	Submit the adopted <u>Final IDP and Budget</u> to relevant authorities (MEC CoGHSTA,	MM & CFO	IDP / Budget

IDP Process Time Table

Target Date	Output required	Coordinator	Stakeholders
	National & Provincial Treasuries, AG, District Municipality) Within 10 days after adoption		
23-24 June 2022	Institutional Strategic Planning session (2 days) (Bosberaad)	E. Mayor and MAYCO	E. Mayor, MAYCO, MM and Directors

4.2 Performance Management Time Schedule

Performance Management Time Schedule

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
JULY				
09 July 2021	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
19 July 2021	PREVIOUS YEAR – Ensure that any 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	Strategic Planning, Monitoring and Evaluation: PMS
30 July 2021	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

Performance Management Time Schedule

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
30 July 2021	CURRENT YEAR - Print and distribute final approved budget, SDBIP and IDP.	MFMA Guidance	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
AUGUST				
06 August 2021	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
12 Aug 2021	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
12 Aug 2021	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
16 Aug 2021	CURRENT YEAR – Place annual performance agreements on the municipal website.	MFMA 75(1)(d)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
31 Aug 2021	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

Performance Management Time Schedule

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
OCTOBER				
01 Oct 2021	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
08 Oct 2021	CURRENT YEAR – Review quarterly projections for the period ended 30 September for service delivery and budget and budget implementation plan and compare actual performance to objectives, in conjunction with preparation of section 52 report.	MFMA Guidance	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
DECEMBER				
03 Dec 2021	NEXT THREE YEAR BUDGET – Finalize first draft of the departmental operational plans and service delivery and budget implementation plan for review against strategic priorities.	MFMA Guidance	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
13 Dec 2021	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

Performance Management Time Schedule

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
31 Dec 2021	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				
10 Jan 2022	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
24 Jan 2022	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
24 Jan 2022	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.	MFMA 72(1)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS

Performance Management Time Schedule

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
	Consider an adjustments budget if necessary.			
28 Jan 2022	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
28 Jan 2022	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	Strategic Planning, Monitoring and Evaluation: PMS
28 Jan 2022	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
28 Jan 2022	PREVIOUS YEAR - Make public the annual report & invite comments from the local community, submit report to the Auditor-General, provincial treasury &	MFMA 127 (5)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS

Performance Management Time Schedule

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
	provincial department responsible for local government.			
28 Jan 2022	<p>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 performance report- reinforce upcoming process for budget approval and oversight.</p>	MFMA Guidance	Executive Mayor	Strategic Planning, Monitoring and Evaluation: PMS
FEBRUARY				
04 Feb 2022	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
07 Feb 2022	PREVIOUS YEAR – Place annual report on the municipal website.	MFMA 75(1) (c)	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
25 Feb 2022	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	MFMA 54 (1)	Executive Mayor	Strategic Planning, Monitoring and Evaluation: PMS

Performance Management Time Schedule

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
	amendment to the SDBIP – due end of month.			
MARCH				
24 Mar 2022	PREVIOUS YEAR – Consider & approve, reject or refer back the annual report at a Council meeting.	MFMA 121 (1)	Council	MPAC Coordinator
24 Mar 2022	PREVIOUS YEAR – Adopt an oversight report providing comments on the annual report.	MFMA 121 (1)	Council	MPAC Coordinator
24 Mar 2022	PREVIOUS YEAR – Attend council and committee meetings where annual report is discussed and respond to questions.	MFMA 129 (2) (a)	Accounting Officer	Accounting Officer
30 Mar 2022	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
30 Mar 2022	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	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.			
APRIL				
08 April 2022	PREVIOUS YEAR – Make public the oversight report.	MFMA 129 (3)	Accounting Officer	MPAC Coordinator
08 April 2022	PREVIOUS YEAR – Submit the annual report and the oversight report to the provincial legislature.	MFMA 132 (1) & (2)	Accounting Officer	MPAC Coordinator
11 April 2022	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	MFMA Guidance	Accounting Officer	Strategic Planning, Monitoring and Evaluation: PMS
28 April 2022	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
28 April 2022	CURRENT YEAR – Consider monthly (section 71) report, review implementation of budget and service delivery and budget implementation plan, identify problems and	MFMA 54 (1)	Executive Mayor	Strategic Planning, Monitoring and Evaluation: PMS

Performance Management Time Schedule

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
	<p>amend or recommend appropriate amendments. Submit report to Council and make public any amendment to the SDBIP – due end of month.</p>			
MAY				
06 May 2022	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
27 May 2022	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				
17 June 2022	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

Performance Management Time Schedule

DATE	ACTIVITY	LEGISLATION	RESPONSIBILITY	CO-ORDINATOR
17 June 2022	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
29 June 2022	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
29 June 2022	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

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
19 July 2021	<ul style="list-style-type: none"> ▪ Internal Audit Progress Report to APAC; ▪ Management Reports ▪ Risk Management Reports ▪ ICT Governance Report ▪ Final Annual Internal Audit Plan 2020 – 2021; 	Chief Audit Executive	<ul style="list-style-type: none"> • APAC Members, • MM and Directors; • Executive Mayor; • Senior officials; • MMC Finance & LED

Audit Committee Timeframes

Target Date	Proposed Agenda Items	Coordinator	Stakeholders
	<ul style="list-style-type: none"> ▪ Methodology; ▪ Internal Audit Charter; and ▪ APAC Charter ▪ 4th Quarter PMS and Performance Information Review 		<ul style="list-style-type: none"> • 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>
25 August 2021 (Not on the corporate calendar)	<ul style="list-style-type: none"> ▪ <u>Draft AFS and Annual Report; (Special Audit Committee)</u> • Draft AFS • Draft Annual Performance Report • 4th Quarter PMS & Performance Information 	Chief Audit Executive	
13 October 2021	<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 	Chief Audit Executive	
23 November 2021	<ul style="list-style-type: none"> ▪ Draft AG Management Report and Audit Report 	Chief Audit Executive	
20 January 2022	<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 	Chief Audit Executive	
14 February 2022 (Not on the corporate calendar)	<ul style="list-style-type: none"> ▪ Adjusted Budget <u>(Special Audit Committee)</u> 	Chief Audit Executive	
16 May 2022	<ul style="list-style-type: none"> ▪ Internal Audit Progress Report to APAC; ▪ 3RD Quarter PMS and Performance Report ▪ Management Reports ▪ Final IDP and Budget; (NB) ▪ Risk Management Reports ▪ ICT Governance Report 	Chief Audit Executive	
14 June 2022	<ul style="list-style-type: none"> ▪ Internal Audit Progress Report to APAC; ▪ PMS and Performance Report ▪ Management Reports ▪ Risk Management Reports 	Chief Audit Executive	

Audit Committee Timeframes

Target Date	Proposed Agenda Items	Coordinator	Stakeholders
	▪ ICT Governance Report		

4.4 Budget and Reporting Time Schedule

Budget and Reporting Time Schedule

Month	Date	Budget Office	Internal Stakeholders
July	01 July 2020 - 31 August 2021	Preparation of AFS	Municipal Manager, CFO Section 57, IDP steering committee
August	13 October 2021	Audit Committee approve the AFS	CFO, IDP/PMS, Internal Audit Performance and Audit committees
January	14 January 2022	Mid-Year Assessment	Management ,CFO, IDP & performance and audit committee
February	21 February 2022	Mid-Year Report submitted to EM	Management
February	18 February 2022	Draft budget adjustment	Management
February	24 February 2022	Council adopts budget adjustment and adjusted SDBIP	E. Mayor & Council
March	01-04 March 2022	Preparation of Draft Budget	Management
March	17 March 2022	Review the last financial year operation performance and make revenue projections for the next MTEF	CFO, IDP/PMS, Audit committee
March	17 March 2022	Evaluate revenue projections for the MTEF & potential bulk services price increase	Executive Mayor, CFO, IDP/PMS, Audit committee
March	16 March 2022	Admin and Gov /LED and Finance (Draft IDP/Budget) <u>Joint Portfolio Committee</u> Consider Draft IDP/Budget	MM, Directors and Managers
March	18 March 2022	Table Draft IDP & Budget to <u>MAYCO</u> Consider Draft IDP/Budget	MM, Directors and Managers
March	24 March 2022	Draft IDP & Budget tabled to <u>Council</u>	E .Mayor & Council

Budget and Reporting Time Schedule

Month	Date	Budget Office	Internal Stakeholders
		Consider Draft IDP/Budget	
April	04 - 29 April 2022	Public Participation Process On Draft IDP and Budget Using Media Platform. <u>New Public Participation Process</u> Newspaper Public Notice /advert 2.Radio Stations 3, Municipal Website 4, Municipal Facebook and Twitter 5.Email and WhatsApp line to receive Public Comments	E. Mayor, Speaker ,councilors & management
May	06 May 2022	Finalize personnel budget & tariffs	Management, CFO
May	17 May 2022	Admin and Gov /LED and Finance (Final IDP/Budget) <u>Joint Portfolio Committee</u> Consider Final IDP/Budget	MM, Directors and Managers
May	18 May 2022	Table Final IDP & Budget to <u>MAYCO</u> Consider Final IDP/Budget	MM, Directors and Managers
May	26 May 2022	Final IDP & Budget tabled to <u>Council</u> Consider Final IDP/Budget	E .Mayor & Council
May	30 May 2022	Issue Public Notice on the adopted Final IDP /Budget in the newspaper and placement of the documents on the Municipal Website.	IDP, Budget and Communication office
June	01 June 2022	Submit the adopted Final IDP and Budget to relevant authorities (MEC CoGHSTA, National & Provincial Treasuries, AG, District Municipality) Within 10 days after adoption	IDP / Budget Office

4.5 Risk Management Committee Time Schedule

Risk Management Committee Timeframes			
Target Date	Output required	Coordinator	Stakeholders
06 July 2021	Risk Management Committee meeting Risk Management annual report Operation Risk assessment report	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.
04 October 2021	Risk Management Committee meeting (01 st quarter 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.
14 January 2022	Risk Management Committee meeting (02 nd quarter 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.
17 February 2022	(Strategic Risk assessment workshop) Review strategic risk assessment for next FY	Manager: Risk Management	<ul style="list-style-type: none"> ●All Municipal Directors. ●All SBU Managers
21 April 2022	Risk Management Committee meeting (03 rd quarter 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
19 May 2022	Risk Management Committee meeting (Special meeting to approve Risk management plans for Next financial year.	Manager: Risk Management 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. •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

4.7 Magoshi Forum Time Schedule

Speaker's Office Magoshi Forum Time Schedule	
QUARTER	DATE
One	28 September 2021
Two	10 December 2021
Three	25 March 2022
Four	29 June 2022

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

