



## **DITSOBOTLA LOCAL MUNICIPALITY**

**INTEGRATED DEVELOPMENT PLANNING / PERFORMANCE  
MANAGEMENT SYSTEM & BUDGET PROCESS PLAN**

**2025/2026**

***Adopted:*** 20 October 2024

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## 1. INTRODUCTION

In terms of section 25 of the Local Government: Municipal Systems Act (Act No.32 of 2000) a municipal council must adopt a single, inclusive and strategic plan for the development of the municipality within a prescribed period after its elected term. Ditsobotla Local Municipality has accordingly adopted its integrated development plan in line with this provision during the 2022/2023 financial year following the local government elections.

Section 28 of the Municipal Systems Act further provides that a municipal council, within a prescribed period after the start of its elected term must adopt a process set out in writing to guide the planning, drafting, adoption and review of its integrated development plan. The strategic importance of the process plan is to guide and inform good governance and service delivery by providing for a deliberate process intended at streamlining activities associated with municipal planning. It provides for the establishment of appropriate structures for the planning (including roles and responsibilities), mechanisms for public participation and monitoring of the process.

The process activities contained in this document are aligned to the district framework as part of ensuring that the planning processes between the Ngaka Modiri Molema District Municipality and local municipalities are mutually linked and seamlessly coordinated. This process plan is also prepared in accordance with section 21 of the Local Government: Municipal Finance Management Act (Act No.56 of 2003) which provides for the mainstreaming of the integrated development planning and budget activities into a single and mutually inclusive process.

It is intended to guide the planning process which will culminate in the final adoption of both the 2025/2026 Integrated Development Plan, Medium Term Revenue and Expenditure Framework Budget and compliance with statutory provisions regulating the overall management of performance of the municipality.

## 2. KEY ELEMENTS TO BE ADDRESSED DURING THE PLANNING PROCESS

The current IDP review will be undertaken within the broader context of achieving the objectives outlined in the Financial Recovery Plan. Some of the activities to be undertaken in achieving this objective include among others the following:

### 2.1. Aims and Objectives of the IDP in terms of Council Priorities

The overarching aim of this process plan is to guide the review of the IDP focusing on key council priorities in order to inform municipal budgeting and the achievement of the strategic objectives identified in the Municipal Finance Recovery Plan. It intends to achieve the following summary aims and objectives:

- Reviewing the IDP and developing (or updating where applicable) key sector plans *i.e.* Spatial Development Framework, Housing Sector Plan, Integrated Waste Management Plan, Energy Master Plan, Roads and Stormwater Master Plan) in order to adequately address the developmental needs of Ditsobotla Local Municipality.
- Updating the *status quo* analysis report based on new available statistical data and performance reports. In this regard the municipality will rely on statistics provided by Statistics South Africa and other government agencies.

- Review the objectives and strategies in line with national performance targets and alignment with the municipal performance management system. To establish a system of performance management giving effect to this objective.
- To develop a priority list detailing capital and operational projects to be undertaken for the medium term in line with the Medium Term Revenue and Expenditure Framework 2025/2026 – 2027/2028 and the Financial Plan developed to give effect to the Financial Recovery Plan.
- Facilitation of stakeholder engagements primarily aimed at incorporating community needs and concerns into the broader development agenda of the municipality.
- To ensure the overall alignment of the municipality’s development agenda to the District Development Model (DDM) – *One Plan*.

## **2.2. Analysis of the Gaps**

In order to improve the credibility of the Integrated Development Plan it is crucial to undertake the following activities as part of the analysis phase:

- Review of the IDP in order to give effect to recommendations contained in the MEC’s Assessment Report which incorporates the gaps identified by sector departments.
- Development and/or review of the sector plans (i.e. Spatial Development Framework, Integrated Human Settlement Plan, Integrated Waste Management Plan etc.).
- Focused sessions (i.e. IDP Representative Forum) with government sector departments, ward committees, NGOs, NPOs, religious leaders, traditional leaders, the local business community, organised youth structures and interested and/or affected stakeholders.
- Identification of the organisational shortcomings in terms of the applicable key performance areas; and
- Addressing areas that require additional attention in terms of new developments in relation to legislative requirements (i.e. Municipal Staff Regulations, 2022).

## **2.3. Developing a Financial Plan as part of the MFR Process**

Developing a suite of financial interventions to give effect to municipal financial viability in line with the objectives of the Financial Recovery Plan requires the municipality to develop a Financial Plan to demonstrate how its MTREF Budget will be funded. The Financial Plan is intended to reflect on revenue enhancement and debt reduction strategies and will be adopted as part of the 2025/26 – 2027/28 MREFT Budget.

### **3. INSTITUTIONAL ARRANGEMENTS**

#### **3.1. Management of the Process Plan**

Section 30 of the Municipal Systems Act places the responsibility on the executive committee to manage the drafting of the municipality's integrated development plan; assign responsibilities in this regard to the municipal manager; and submit the draft plan to the municipal council for adoption in accordance with section 29 (*this process plan*).

In giving effect to this legislative requirement Ditsobotla Local Municipality herewith establishes three critical structures for the management of the IDP process plan. These structures are the Municipal Manager, IDP Steering Committee and the IDP Representative Forum. The Municipal Manager may, additional to these structures, establish technical teams aimed at enhancing the integrated development planning process.

##### **3.1.1. The Municipal Manager**

The Municipal Manager is responsible for the following tasks:

- Preparation of the IDP, PMS and MTREF Budget Process Plan;
- Ensuring a participatory and strategic planning process aligned to sector planning requirements;
- Responsible for the day-to-day management of the process;
- Documentation of the results of the integrated development planning processes and Budget;
- Incorporation and responding to the public and MECs' (responsible for local government and finances) comments on the draft IDP and Budget

##### **3.1.2. The IDP Steering Committee**

Constituted of the Municipal Manager, Directors and Unit Managers the steering committee is responsible for the following:

- Provision of strategic support in the management and coordination of the planning process.
- Provides leadership in the crafting of objectives and strategies;
- Arrange for the vertical and horizontal alignment of key programmes to the municipality's strategic direction;
- Making inputs into the crafting of plans and technical recommendations; and
- Assists and support the municipal manager with the documentation of outputs arising from the planning process as well as IDP content.

##### **3.1.3. The IDP Representative Forum**

The IDP Representative Forum is constituted of the Mayor as Chairperson; IDP Office and Budget as Secretariat; Councillors of Ditsobotla Local Municipality; sector departments; State-owned companies and communities of Ditsobotla Local Municipality. Its responsibilities include among others the following:

- Represents the interests of their various constituencies in the municipal planning processes;
- Provide organizational mechanisms for discussion/negotiation and decision making between all stakeholders;
- Ensure communication between all stakeholders;
- Monitor performance of the planning and implementation process;
- Consideration of the MEC comments and those of affected parties; and
- Ensure incorporation of these comments in the final integrated development plan and MTREF Budget.

#### **4. TIME SCHEDULE**

The IDP, Budget and PMS key activities and deadlines are provided in the next pages in line with the relevant legislative provisions and guidelines.

#### 4.1. IDP and MTREF Budget Key Timelines

IDP/BUDGET PROCESS TIME-LINES					
Legislative Requirements	Deliverables/Outputs	Activities	Responsibility	Time-frames	Quarter
<b>Preparatory Phase</b>					
Section 28, 29 & 34 of the MSA <sup>1</sup> Section 21(b) of the MFMA	IDP/PMS/Budget Process Plan	<ul style="list-style-type: none"> <li>• Tabling of the Process Plan to Executive Committee &amp; Council</li> </ul>	Mayor	27 August 2024 <b>Amended:</b> 20/10/24	Quarter 1
		<ul style="list-style-type: none"> <li>• Public notification of the IDP/PMS and Budget Process Plan</li> </ul>	Municipal Manager (IDP Manager)	28 August 2024 <b>Amended:</b> 23/10/24	
		<ul style="list-style-type: none"> <li>• Submit adopted Process Plan to the Department of Local Government &amp; Human Settlements</li> </ul>	Municipal Manger	30 August 2024 <b>Amended:</b> 23/10/24	
<b>Analysis Phase</b>					
Section 26(b) and (c) of the MSA	Situational Analysis	Technical Working Session of the IDP Steering Committee: <ul style="list-style-type: none"> <li>• <u>Socio-economic assessment undertaken per municipal function or KPA</u> to determine existing levels of development, priority issues, root-causes of issues, and available resource frames</li> </ul>	Municipal Manager Senior Managers Unit Managers	01 – 30 September 2024 <b>Amended:</b> To be completed by 5/11/24	Quarter 2

<sup>1</sup> Local Government: Municipal Systems Act 32 of 2000

Legislative Requirements	Deliverables/Outputs	Activities	Responsibility	Time-frames	
<b>Analysis Phase</b>					
Section 16(1)(a) of the MSA Section 29(1)(b) Section 26 of the MSA	Situational Analysis ...	Public Consultations and Engagements (Performance Feedback & Priority Needs Identification)	Offices of the Mayor & Speaker Management	10 October – 10 November 2024 <b>Amended:</b> 6 – 21/11/24	Quarter 2
		Consolidation of Public Inputs & compilation of the Public Participation Outcome Report	Municipal Manager	22 November 2024	
		Consolidation and submission of the <b>Socio-economic Analysis / Status Quo Report</b> (Chapter) to the Steering Committee and Executive Committee	Municipal Manager	30 November 2024	
Section 28 of the MFMA	Adjustment Budget Guidelines	Issue Adjustment Budget guidelines to management	Chief Finance Officer	November 2024	
	Budget Adjustment	Capturing and submission of the Adjustment Budget	Chief Finance Officer All Managers	November – December 2024	
<b>Strategies Phase</b>					
Section 26 of the MSA	Strategic Planning	Management Strategic Planning <i>Formulating short to medium interventions for inclusion in the 2025/26 IDP review and Budget proposals – Discussion of strategic focus areas</i>	Municipal Manager	September – December 2024	Quarter 2
		Council Strategic Planning Session <i>Priority and Agenda Setting for the MTREF 2025 – 2028/2029</i>	Municipal Manager Mayor Executive Committee	September – December 2024	



s74 & 75 of the MSA & Budget Circular	Tariffs setting and Policies	Finalize tariffs (rates and service charges) setting and policies	Chief Finance Officer	December 2024	
<b>Project Phase</b>					
Internal process	Indicative capital expenditure allocations	Issuing of indicative capital expenditure allocations	Chief Finance Officer	November 2024	Quarter 3
Sections 16 & 19 of the MFMA	Draft capital projects and expenditure projections	Submission of capital budget to the Budget and Treasury Office	Project Management Unit	December 2024 – January 2025	
Regulation 2(b), (c) & (d) Planning & Performance Management 2001	Capital and Operational Programmes	Incorporate capital projects implemented by other spheres of government into the IDP	Municipal Manager	January 2025	
Section 72(1) of the MFMA	Midterm Performance Assessment Report	Submission of the Mid-year Performance Assessment Report to the executive committee and council for consideration and approval – will inform a need for adjustment budget and SDBIP adjustment	Chief Finance Officer Mayor	25 January 2025	
Section 54(1)(c)	Adjustment to the 2024/25 Service Delivery and Budget Implementation Plan	Consideration by council of the proposed adjustments to the 2024/25 SDBIP	Manager: PMS	February 2025	

Legislative Requirements	Deliverables/Outputs	Activities	Responsibility	Time-frames	Quarter
<b>Integration/Alignment Phase</b>					
Section 52(c) of the MFMA	IDP and Budget Planning Sessions	Executive Committee Workshop: Confirmation of capital expenditure priorities and alignment to the IDP	Municipal Manager	10 February 2025	Quarter 3 - 4 Quarter 4
		Councillors Workshop: Draft Integrated Development Plan, Budget and SDBIP	Municipal Manager Mayor	15 March 2025	
Section 16 & 17 of the MFMA	Tabling of the 2025/26 draft IDP, Budget and SDBIP	Council Meeting: Tabling of the draft Integrated Development Plan and Budget for noting by council	Mayor Executive Committee	28 March 2025	
Section 22 & 23 of the MFMA  Section 21A of the Systems Act	Public Participation	Publicise the draft IDP and Budget for public comments and participation on the newspapers and municipal website	IDP Manager, CFO, Communications Manager	04 – 30 April 2025	
Sections 31 & 32 of the MSA	Provincial monitoring	Submission of the draft IDP and Budget <i>to the Department of Local Government &amp; Human Settlements as well as National and Provincial Treasuries for assessment</i>	IDP Manager Accounts Officer: Budget	04 April 2025	
Section 23 of the MFMA read together with Regulation 15 of the Municipal Budget and Reporting Regulations	Provincial monitoring and support	Provincial Treasury Engagement on the 2025/2026 draft integrated development plan and MTREF Budget	Provincial Treasury Executive Committee Senior Management	April – May 2025	

<b>Legislative Requirements</b>	<b>Deliverables/Outputs</b>	<b>Activities</b>	<b>Responsibility</b>	<b>Time-frames</b>	<b>Quarter</b>
Section 29(b) of the MSA	Incorporation of inputs of the local community	Consideration and incorporation of the community inputs into the draft IDP and Budget (final document)	IDP Manager	02 – 20 May 2025	Quarter 4
Sections 16, 19, 24 and 53 of the MFMA	Adoption of final IDP and Budget	Council Meeting: Final IDP and Budget adopted by Council	Mayor Executive Committee	30 May 2025	
Section 69(3(a) of the MFMA	Approval of the final 2025/2026 Service Delivery and Budget Implementation Plan	Mayor approves the 2025/2026 Service Delivery and Budget Implementation Plan	Municipal Manager	28 June 2025	

## 4.2. Annual Performance Report 2023/2024 Time-lines

Section 127 of the Local Government: Municipal Finance Management Act (Act No.56 of 20023) requires the mayor to table in the municipal council the annual report of the municipality within seven months after the end of the financial year. In practice this implies that the mayor must table the annual report in January 2025 which will be followed by council oversight processes and consideration of the Oversight Report in March 2025. The Annual Report will be submitted, for auditing, to the Auditor General at the end of August 2025.

Activity	Legislative Requirement	Process Owner	Key Deadline
Finalisation of the 2023/2024 fourth quarter progress report reflecting actual annual performance (Annual Report)	<ul style="list-style-type: none"> <li>• s52(d) of the MFMA</li> <li>• s46 of the Systems Act</li> </ul>	All Directorates	July 2024
Annual Performance Report 2023/2024	<ul style="list-style-type: none"> <li>• s46(1) and (2) of the Municipal Systems Act</li> <li>• MFMA Circular 11</li> </ul>	All Directorates	August 2024
Submission of unaudited Annual Financial Statements 2023/2024	<ul style="list-style-type: none"> <li>• Internal processes</li> </ul>	Municipal Manager/CFO	August 2024
Consideration of the draft Annual Report by the Audit Committee	<ul style="list-style-type: none"> <li>• Assessment of non-financial and financial performance</li> </ul>	Audit Committee; Municipal Manager; CFO	August 2024
Approval of the draft Annual Report	<ul style="list-style-type: none"> <li>• Internal process</li> </ul>	Mayor; Municipal Manager	August 2023
Submission of the draft Annual Report to the Auditor General for auditing	<ul style="list-style-type: none"> <li>• s126(1)(a) of the MFMA</li> </ul>	Municipal Manager	31 August 2024
Submission of AFS to the Auditor General for auditing	<ul style="list-style-type: none"> <li>• s126 of the MFMA</li> </ul>	Municipal Manager	31 August 2024
Receipt of the audit report from the Auditor General	<ul style="list-style-type: none"> <li>• s126(3)(b) of the MFMA</li> </ul>	Municipal Manager	November 2024
Tabling of the Annual Report to the Audit Committee	<ul style="list-style-type: none"> <li>• Internal processes</li> </ul>	Municipal Manager	January 2025
Tabling and noting of the Annual Report to the executive committee	<ul style="list-style-type: none"> <li>• s127(2) of the MFMA</li> </ul>	Municipal Manager	January 2025
Tabling of the Annual Report to council	<ul style="list-style-type: none"> <li>• s127(2) of the MFMA</li> </ul>	Mayor	January 2025
Submission of the tabled Annual Report to the Auditor General, Provincial Treasury and CoGHSTA	<ul style="list-style-type: none"> <li>• s127(5)(b) of the MFMA</li> </ul>	Municipal Manager	January 2025

<b>Activity</b>	<b>Legislative Requirement</b>	<b>Process Owner</b>	<b>Key Deadline</b>
Submission of the Annual Report to the Municipal Public Accounts Committee for oversight and public participation	s127(5)(a) of the MFMA	<b>Speaker of council</b>	<b>January 2025</b>
Conducting Oversight on the 2023/2024 Annual Report by calling for and considering public comments and formulating the Oversight Report	s127(5)(a) of the MFMA	Municipal Public Accounts Committee	1 February – 30 March 2025
Consideration and adoption of the Annual Report and Oversight Report	s129(1) of the MFMA	Council	30 March 2025
Submission of the Annual Report and Oversight Report to the Auditor General, Provincial Treasury and CoGHSTA	s129(2)(b) of the MFMA	Municipal Manager	30 March 2025
Submission of the Annual Report and Oversight Report to the North West Provincial Legislature	s132(1) and (2) of the MFMA	Municipal Manager	30 March 2025
Publication of the Annual Report and Oversight Report on the municipal website including	s129(3) of the MFMA	Municipal Manager	30 March 2025

### 4.3. Generic PMS Timelines

<b>Activity</b>	<b>Key Deadline</b>
Approval of the Performance Management Framework	March – April 2025
Advertise and adopt PMS Framework (as part of IDP and Budget)	31 May 2025
Advertise 2025/2026 SDBIP	10 June 2025
2023/2024 Annual Performance Report to SMT	31 August 2025
Signing of Performance Agreements by senior managers	31 July 2025
SDBIP performance assessment and organizational performance reporting (Jul – Sept)	31 October 2025
Sect 57 Managers formal mid-year report to Council	25 January 2025
Mayor tables 2022/2023 Annual Report to Council	31 January 2025
SDBIP performance assessment and organizational performance reporting (October – December)	31 January 2024
Auditing of mid-year performance assessment	March 2025
SDBIP performance assessment and organizational performance reporting (January – March)	10 April 2025
Publicise the Annual Report and invite community inputs into report	20 February 2025
Council to adopt Oversight Report	31 March 2025
Publicize Annual Report (and Oversight Report) and submit copy to North West Provincial Legislature	5 April 2025

## **5. PUBLIC PARTICIPATION**

Section 16(1) of the Municipal Systems Act 2000 states that municipality must develop a culture of municipal governance that complements formal representation. This means that the municipality must create conditions for the local community to participate in its affairs, including their involvement in the preparation, implementation and review of IDPs. Public participation is crucial in the identification of community needs; the development of appropriate development solutions; ensuring community ownership and buy-in; and community empowerment.

Community-based Planning (CBP) is considered the preferred form of participatory planning designed to promote community action and to link IDP/Budget/PMS as it provides a mechanism for entrenching participatory planning and management at ward level. As part of embracing the CBP approach Ditsobotla Local Municipality will employ the following public participation methods:

- Ward committee meetings;
- Ward-based community meetings;
- Targeted stakeholder engagement (i.e. business formations); and
- Social media interaction with the public.

## **6. CONCLUSION**

The 2025 IDP/Budget/PMS Process Plan is submitted to guide the review of the integrated development, the Medium Term Revenue and Expenditure Budget and municipal performance management in a coordinated and seamless manner. The Plan also outlines the roles and responsibilities of the key actors and provides for institutional arrangements necessary for the coordination of the drafting process and stakeholder engagement. The Plan places the overall political management of the planning process on the executive committee with the day-to-day management thereof on the Municipal Manager.

The Office of the Speaker in consultation with the Mayor will develop a public participation schedule giving effect to the legislative requirement envisaged in section 16 of the Municipal Systems Act (Act No.32 of 2000) – involvement of communities in the development of the integrated development planning process.