

NDLAMBE MUNICIPALITY**PMS / SDBIP TIMETABLE FOR THE 2025/2026 FINANCIAL YEAR**

| COMPLETION DATE | ACTIVITY | RESPONSIBILITY | EVIDENCE |
|-------------------------------|---|--|-------------------------|
| JULY 2024 | | | |
| 31 July 2024 | Develop Performance Agreements (2023/24) of Municipal Manager and Managers reporting to the Municipal Manager and submit to MEC and publicize. | Municipal Manager | Check legal requirement |
| SEPTEMBER 2024 | | | |
| Sept – November 2024 | <ul style="list-style-type: none"> Review the strategic objectives Ensure that all projects in Phase 3 are accurately aligned to these strategic objectives Working Session per directorate | IDP Manager All directorates PMS | |
| September – Nov 2024 | Review service delivery and development targets | PMS All directorates | |
| OCTOBER 2024 | | | |
| For the month of October 2024 | Conduct gap analysis to determine level of existing development consider changes in the current environment; IDP Assessment (2023/24) and Annual Performance Report and develop corrective action plans. | Municipal Manager, Directors and IDP Official | Corrective Action Plans |
| October 2024 | Q1 review by Internal Audit. Preparation of Annual Performance Report for MPAC. | MM, PMS Manager, and Internal Audit Unit | Reviewed Reports |
| 31 October 2024 | Q1 Performance Reporting. Evaluation Sec 56 managers, lower levels if applicable and institution PMS - Legal Compliance. | MM and PMS Officer | Score sheet |

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| NOVEMBER 2024 | | | |
| 28 November 2024 | The budget and treasury office will assist directorates where required in determining budget figures for: <ul style="list-style-type: none"> ➤ Insurance ➤ Depreciation ➤ Provision for bad debts | All Managers / Directors | Schedule of depreciation Calculation of provision for bad debts |
| 30 November 2024 | Offices and directorates to finalize their SDBIP's for each cost / functional center on what is contained in the operating budget that indicate what the key objectives / measurable outputs are. The SDBIP format provided by the Office of the Municipal Manager is to have been used. | All Managers / Directors | |
| DECEMBER 2024 | | | |
| 13 December 2024 | Chairperson of the IDP Budget Steering Committee to confirm in writing to the Mayor that all required documentation (SDBIP's, capital budget, operating budget, Tariffs) has been submitted to the finance directorate for consolidation. | Chairperson IDP/Budget Steering Committee | Letter or email |
| JANUARY 2025 | | | |
| 23 January 2025 | Chairperson of the IDP/Budget Steering Committee to confirm in writing to the Mayor that all SDBIP's, capital budgets and operating budgets have been consolidated. | Chairperson IDP/Budget Steering Committee | |
| 27 January 2025 | Submission of the Mid-year budget and performance assessment report to the Mayor. | Budget office | Signed confirmation of submission |
| 31 January 2025 | Q2 Performance Reporting. Evaluation Sec 56 managers, lower levels if applicable and institution PMS - Legal Compliance. | MM and PMS Officer | |

| FEBRUARY 2025 | | | |
|----------------------|---|--|--|
| 06 February 2025 | IDP/Budget Steering Committee Chairperson to have met with the ward Councillors to discuss any anticipated changes to the operational / capital budget, tariffs and draft SDBIP's that are to be tabled to Council. | Chairperson IDP/Budget Steering Committee All ward councillors | |
| 17 February 2025 | Mid-year Budget Performance engagements | MM, CFO, All Directors, Internal Audit, IDP/PMS, BTO Managers. | Assessment Report (Sec72) |
| 17 February 2025 | IDP/Budget Steering Committee to have met to discuss any material changes to the operational / capital budget and the SDBIP's that are to be tabled to Council. | IDP/Budget Steering Committee | Minutes of budget steering committee meeting |

| COMPLETION DATE | ACTIVITY | RESPONSIBILITY | EVIDENCE |
|------------------------|---|---|--|
| MARCH 2025 | | | |
| 06 March 2025 | Convene IDP/Budget Steering Committee. Finalize internal alignment and project register. Ensure budget alignment between the draft IDP and draft SDBIP with agreed upon targets and performance indicators per project. | Municipal Manager, Mayor and IDP Official | Reports, presentations, minutes, and attendance register |
| 19 March 2025 | Convene the third IDP/Budget Representatives Forum meeting. Present the draft IDP and Draft SDBIP. Sector Dept. report on project implementation for 2024/25 and confirm project and budget allocations for 2025/26. (Finalize external project alignment) | Municipal Manager, Mayor and IDP Official | Presentations, minutes and attendance register |
| APRIL 2025 | | | |

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|-----------------|---|--|---|
| 22 April 2024 | Convene 4th IDP and Budget Steering Committee. Interrogate community comments and finalize SDBIP/IDP alignment and any necessary amendments to the IDP/ budget. | Municipal Manager and IDP Official and CFO | Reports, presentations, minutes and attendance register |
| 30 April 2024 | Q3 Performance Reporting. Evaluation Sec 56 managers, lower levels if applicable and institution PMS - Legal compliance | MM and PMS Officer | Score sheets and attendance registers |
| MAY 2025 | | | |
| 27 June 2025 | PMS to provide the Mayor with the consolidated SDBIP for Consideration | IDP/PMS Manager | Acknowledgement of receipt from Mayor |

| FREQUENCY | MSA/MFMA REPORTING ON PMS | SECTION |
|---------------------|---|------------------------------|
| Quarterly reporting | <ul style="list-style-type: none"> The municipal manager collates the information and draft the organizational performance report, which is submitted to Internal Audit. The Internal Auditors (IA) must submit quarterly reports to the Municipal Manager. | MSA Regulation 14(1)(c) |
| Mid-year reporting | <ul style="list-style-type: none"> The Performance Audit Committee must review the PMS and make recommendations to the Council. | MSA Regulation 14(4)(a) |
| | <ul style="list-style-type: none"> The Performance Audit Committee must submit a report at least twice during the year a report to Council. | MSA Regulation 14(4)(a) |
| | <ul style="list-style-type: none"> The municipality must report to Council at least twice a year. | MSA Regulation 14(4)(a) |
| | <ul style="list-style-type: none"> The Accounting Officer must by 25 January of each year assess the performance of the municipality and submit a report to the Mayor, National Treasury and the relevant Provincial Department. | MFMA 572 |
| Annual Reporting | <ul style="list-style-type: none"> The annual report of a municipality must include the annual performance report and any recommendations of the municipality's audit committee. | MFMA S121(3)(c)(j) & MSA S46 |
| | <ul style="list-style-type: none"> The Accounting Officer of a municipality must submit the performance report to the Auditor-General for auditing within two months after the end of the financial year to which that report relates. | MFMA S126(1)(a) |
| | <ul style="list-style-type: none"> The Auditor-General must audit the performance report and submit the report to the accounting officer within three months of receipt of the performance report. | MFMA S126(3)(a)(B) |
| | <ul style="list-style-type: none"> The Mayor of a municipality must, within seven months after the end of the financial year, table in the municipal council the annual report of the municipality. | MFMA S127(2) |
| | <ul style="list-style-type: none"> The Auditor-General may submit the performance report and audit report of a municipality directly to the municipal council, the National Treasury, the relevant provincial treasury, the MEC responsible for local government in the Province and any prescribed organ of state, if the accounting officer of the entity fails to comply with subsection (2) and (3). | MFMA S127(4)(a) |
| | <ul style="list-style-type: none"> Immediately after an annual report is tabled in the council, the accounting officer of the municipality must submit the annual report to the Auditor-General, the relevant provincial treasury and the provincial department responsible for local government in the province. | MFMA S127(5)(b) |
| | <ul style="list-style-type: none"> The Council of the municipality must consider the annual report by no later than two months, from the date on which the annual report was tabled, adopt an oversight report containing council's comments on the annual report | MFMA S129(1) |
| | <ul style="list-style-type: none"> The meetings of a municipal council at which an annual report is to be discussed or at which decisions concerning and annual report are to be taken, must be open to the public and any organ of state. | MFMA S130(1) |
| | <ul style="list-style-type: none"> The cabinet member responsible for local government must annually report to Parliament on actions taken by the MEC's for local government to address issues by the Auditor-General. | MFMA S134 |