

**IDP AND BUDGET PROCESS PLAN FOR THE REVIEW OF 2025/26 IDP AND BUDGET AND THE DEVELOPMENT OF 2026/27 IDP/BUDGET.**



**1. PREPARATORY PHASE**

<b>DATE</b>	<b>ACTIVITIES</b>	<b>ROLE PLAYERS</b>
01 -31 <sup>st</sup> July 2025	Development of the draft IDP/Budget process plan.	MM, Directors and Managers
07-10 <sup>th</sup> July 2025	Submission of process plan to IDP/BUDGET office for inputs	IDP Manager
14 <sup>th</sup> July 2025	Placement of advert on municipal website for inputs from communities and stakeholders	IDP Manager
16 <sup>th</sup> July 2025	IDP/Budget steering committee meeting to present draft process plan	Planning and development
22 <sup>nd</sup> July 2025	IDP rep forum meeting	IDP Manager
24 <sup>th</sup> July 2025	Submission of draft process plan to portfolio committee for planning and development	Director planning and development
25 <sup>th</sup> July 2025	Submission of draft process plan to EXCO	Head planning and development CLLR. Director planning and development
30 <sup>th</sup> July 2025	Tabling of process plan to council	Mayor, MM
<b>2.ANALYSIS PHASE</b>	<b>ANALYSIS PHASE</b>	<b>ANALYSIS PHASE</b>
1 <sup>st</sup> August 2025-31 <sup>st</sup> September 2025	(a)Legal framework analysis (b)Leadership guidelines (c)Municipal technical development analysis (d)community and stakeholder analysis (e)Environmental analysis (f)institutional analysis (g)spatial analysis (h) economic analysis (i) socio-economic analysis	MM, Directors and Managers

	(j)in-depth analysis and identification of key developmental priorities	
3 <sup>rd</sup> September 2025	IDP/BUDGET steering committee meet to review all technical information submitted from various department	MM, Directors and managers
8 <sup>th</sup> – 12 <sup>th</sup> September 2025	Consolidation of all relevant information	IDP manager
15 <sup>th</sup> -19 <sup>th</sup> September 2025	District engagement on analysis phase	MM, director planning and IDP manager
22 <sup>nd</sup> September 2025	Preparation and circulation of the draft analysis phase to all department for their confirmation	IDP manager
30 <sup>th</sup> September 2025	Draft status quo information submitted to IDP rep forum meeting	Mayor, portfolio head and director planning and development
6 <sup>th</sup> – 10 <sup>th</sup> October 2025	Draft status quo submitted to portfolio committee	Director planning and chairperson portfolio committee
13 <sup>th</sup> – 17 <sup>th</sup> October 2025	Draft status quo report submitted to (EXCO)	Head portfolio committee for planning and director planning and development.
30 <sup>th</sup> October 2025	1 <sup>st</sup> quarter council meeting Tabling of draft analysis phase report to council for noting	Mayor, MM
<b>3. STRATEGY PHASE</b>	<b>STRATEGY PHASE</b>	<b>STRATEGY PHASE</b>
1 <sup>ST</sup> November 2025-31 <sup>st</sup> December 2025	Preparation of strategic planning session	MM, Directors and managers
18 <sup>th</sup> November 2025	Steering committee meeting to outline the process and approach for the strategic planning session	Steering committee
20 <sup>th</sup> November 2025	Planning and logistics of the strategic planning	IDP manager
24 <sup>th</sup> November 2025	Circulation of invitation	IDP Manager
25 <sup>th</sup> November 2025	District engagement on strategy phase	Coghsta/MDM
8 <sup>th</sup> – 12 <sup>th</sup> November 2025	Strategic planning session	Mayor, MM, Directors, Tihosi, EXCO, Chairpersons of committees and sector departments

<b>4.PROJECT PHASE</b>	<b>PROJECT PHASE</b>	<b>PROJECT PHASE</b>
19 <sup>th</sup> – 23 <sup>rd</sup> January 2026	Steering committee prepare for the project phase	Steering committee
	Technical committee meetings per cluster meetings	Directors, Managers, sector department and MDM
26 <sup>th</sup> – 30 <sup>th</sup> January 2026	Identification of projects and costing	BTO, planning and development
26 <sup>th</sup> January – 13 <sup>th</sup> February 2026	Draft IDP projects presentation to technical committee	MM, Directors and managers
26 <sup>th</sup> – 30 <sup>th</sup> January 2026	District engagement on project phase	MM, director planning and IDP manager
30 <sup>th</sup> January 2026	2 <sup>nd</sup> quarter council Tabling of annual report to council	Mayor, MM
27 <sup>th</sup> February 2026	Budget adjustment	Mayor
<b>5.INTERGRATION PHASE</b>	<b>INTERGRATION PHASE</b>	<b>INTERGRATION PHASE</b>
1 <sup>st</sup> - 27 <sup>th</sup> February 2026	Review of sector plans eg. Municipal policies, disaster management plans, SDF, LUS, ITP etc.	Members of the portfolio committees, Directors and managers
2 <sup>nd</sup> – 6 <sup>th</sup> March 2026	IDP and Budget steering committee to consider draft IDP and Budget	IDP and Budget office
9 <sup>th</sup> March 2026	Joint portfolio committee between planning and finance	Director planning and CFO
10 <sup>th</sup> March 2026	IDP rep forum	IDP manager
27 <sup>th</sup> March 2026	Draft IDP/Budget tabled to council	Council, Mayor, MM
6 <sup>th</sup> April 2026	Submit IDP to COGHSTA and NT	MM
10 <sup>th</sup> April – 11 <sup>th</sup> May 2026	Publication of the notice of draft IDP and Budget in the newspaper, website for 21 days calling for comments.	IDP Manager, communities and stakeholders
13 <sup>th</sup> – 30 <sup>th</sup> April 2026	Public participation programme per cluster	PP Manager, Mayor, all councillors and stakeholders
27 <sup>th</sup> -30 <sup>th</sup> April 2026	Budget and IDP engagement session by PT	NT, PT, COGTA and COGHSTA

<b>6. APPROVAL PHASE</b>	<b>APPROVAL PHASE</b>	<b>APPROVAL PHASE</b>
7 <sup>th</sup> May 2026	Steering committee for IDP and budget to consider the final draft	IDP and Budget office/ management
14 <sup>th</sup> May 2026	IDP rep forum	IDP manager
11 <sup>th</sup> May 2026	Joint portfolio committee to consider the final IDP and budget draft	Planning and finance
22 <sup>nd</sup> May 2026	EXCO meeting to consider the final IDP and budget draft	Mayor and MM
28 <sup>th</sup> May 2026	Council to consider the final draft for IDP and budget	Council, Mayor and EXCO
8 <sup>th</sup> June 2026	Submission of the final IDP/BUDGET to MEC COGHSTA, national and provincial treasury AG, MDM (10 days after adoption)	MM
17 <sup>th</sup> June 2026	Issue public notice on the adoption of final IDP/Budget in the newspaper, website and municipal notices.	MM
30 <sup>th</sup> July 2026	4 <sup>th</sup> quarter council	Mayor and MM

#### **BUDGET AND REPORTING TIMETABLE**

<b>DATE</b>	<b>ACTIVITY</b>	<b>ROLE PLAYERS</b>
1-30 JULY 2025	Preparation of AFS	MM, CFO, Directors and steering committee
26 AUGUST 2025	Audit committee approves AFS	CFO, PMS internal audit and audit committee
5 NOVEMBER 2025- 31 DECEMBER 2025	Submission of personnel information requirements	MM, CFO and directors
12 JANUARY 2026	MID-YEAR Performance assessment visit.	MM, CFO, directors and managers
19 JANUARY 2026	MID-YEAR assessment submitted to EXCO	MM/MAYOR
2 FEBRUARY -27 FEBRUARY 2026	Budget Adjustment Preparation	Management
27 FEBRUARY 2026	Council adopts Budget Adjustment	Council
30 MARCH 2026	Submission of Budget Adjustment to CoGHSTA and	MM

	National and Provincial Treasuries.	
30 MARCH 2026	Adjustment of SDBIP	Council
3 MARCH 2026	Preparation of draft budget	Steering committee
11 MARCH 2026	Review of past financial year operations and performance and make revenue projections for MTREF	CFO, steering committee
13 MARCH 2026	Evaluation of revenue projection for MTREF and tariff structure adjustment	CFO and steering committee
18 MARCH 2026	Draft budget, budget related policies, tariff structure and organisational structure submitted to EXCO	EXCO, MM, portfolio head and Director planning
27 MARCH 2026	Council adopts draft budget	Council
31 MARCH 2026	Submission of Draft Budget to CoGHSTA and National and Provincial Treasuries.	MM
1 APRIL 2026	Publication of the Draft Budget to National Newspaper	MM
6 APRIL 2026	Draft SDBIP to the Mayor	Mayor
6-30 APRIL 2026	Treasury budget benchmarking	Treasury, CoGHSTA, MM, CFO, Directors and managers
8 APRIL 2026	Publication of the Adjustment Budget to the National Newspaper.	MM
10 APRIL 2026	Submission of Draft SDBIP to CoGHSTA and National and Provincial Treasuries.	MM
15 APRIL 2026	Submission of the Adjusted SDBIP to Coghsta and National and Provincial Treasuries.	MM
15 APRIL - 15 MAY 2026	Public Participation programme	Speaker of the Council, mayor and councillors.
6 MAY 2026	Consider all inputs from community and stakeholders	Steering committee, IDP and budget manager
22 MAY 2026	Presentation of final draft IDP/Budget to IDP REP FORUM	Mayor and stakeholders
15 MAY 2026	Tabling of final draft Budget to joint portfolio committees planning and finance	Planning and finance portfolio committees
22 MAY 2026	EXCO consider final draft budget/IDP	Mayor and EXCO
27 MAY 2026	Tabling of final BUDGET/IDP	Mayor
29 MAY 2026	Submission of Final Budget to CoGHSTA and National and Provincial Treasuries.	MM
4 JUNE 2026	Publication of the Final Budget to National Newspaper	MM
25 JUNE 2026	Final SDBIP signing	Mayor

29 JUNE 2026	Submission of Final SDBIP to CoGHSTA and National and Provincial Treasuries.	MM
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#### RISK MANAGEMENT COMMITTEE TIME SCHEDULE

DATE	ACTIVITY	ROLE PLAYERS
16 OCTOBER 2025	Risk management committee	MM all directors and managers
30 January 2026	Risk management committee	MM, Directors and managers
23 April 2026	Risk management committee	MM, Directors and managers
16 July 2026	Risk management committee	MM, Directors and managers

#### PMS, AUDIT COMMITTEE AND MPAC KEY SCHEDULES

DATE	ACTIVITY	ROLE PLAYERS
26 August 2025	Committee meeting: Review of 4 <sup>th</sup> Quarter SDBIP, Section 71 reports, SCM, Deviations and UIFWs Investigation of Unauthorized Irregular Fruitless and wasteful expenditure	MPAC committee
13 October 2025	Committee meeting: Review of 4 <sup>th</sup> quarter SDBIP performance and finance reports	MPAC committee, district coordinator and researcher
23 October 2025	Committee meeting : Adoption of 4 <sup>th</sup> Quarter SDBIP oversight report 2024/25	MPAC committee
2 December 2025	Committee meeting : Review of the 2024/25 1 <sup>st</sup> quarter SDBIP report , Investigation / review of Unauthorized Irregular Fruitless and Wasteful Expenditure	MPAC committee
4-6 February 2026	GGM MPAC strategic planning session	MPAC committee
26 March 2026	Committee Meeting :	MPAC chairperson

	Adoption of oversight report on Annual Report 2024/25	
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**PERFORMANCE MANAGEMENT SYSTEM KEY SCHEDULE**

<b>DATE</b>	<b>ACTIVITIES</b>	<b>ROLE PLAYERS</b>
23 July 2025	Signing of 2024/25 SDBIP	<b>Mayor</b>
22 August 2025	Placing all section 52 reports on the website	PMS
28 August 2025	Placing on the website the SDBIP	PMS
25 August 2025	Place performance agreements on the website and submit to the MEC CoGHSTA	PMS
29 August 2025	Submit annual performance report to AG	MM, PMS
19 September 2025	Consider section 71 reports	PMS
24 October 2025	Preparation for the development of annual report	PMS
28 November 2025	Placement of section 52 report on the Website	PMS
12 December 2025	Finalization of the first draft of annual report	PMS
19 January 2026	Finalise APR	PMS
23 January 2026	Finalize section 72 report and submit to relevant offices to assess if is necessary to do budget adjustment	PMS, BTO
23 January 2026	Table to council annual report for the year ending 30 June	PMS, council
26 January 2026	Make public annual report and invite comments from local community and submit the report to AG	MM, PMS
6 February 2026	Placing of annual report on the website	PMS
27 March 2026	Present to council oversight report on annual report to council with recommendations	PMS, council
8 April 2026	Make public annual report through the website	PMS
	Review SDBIP	PMS
14 June 2026	Submission of draft SDBIP to the mayor	PMS
24 June 2026	Approve the final SDBIP	Mayor
26 June 2026	Submission of final SDBIP to CoGHSTA and Treasury	MM

## AUDIT COMMITTEE KEY SCHEDULED

DATE	ACTIVITIES	ROLE PLAYERS
14 August 2025	Audit committee meeting to give progress on the management report Audit plan	AC, MM, Directors, AG, CoGHSTA, SALGA, NT and MPAC
4 November 2025	Special audit committee meeting (1 <sup>st</sup> quarter report)	APAC, MM, Directors, Chairperson MPAC, CoGHSTA and treasury
19 February 2026	2 <sup>nd</sup> quarter meeting	APAC, MM, Directors, Chairperson MPAC, CoGHSTA and treasury
14 May 2026	3 <sup>rd</sup> quarter meeting	APAC, MM, Directors, managers MPAC, CoGHSTA and treasury

## LIST OF ACRONYMS USED.

ABBREVIATION	EXPLANATION
AFS	Annual financial statements
AGSA	Auditor general South Africa
AG	Auditor general
APR	Annual performance report
AR	Annual report
AO	Accounting officer
APAC	Audit & performance audit committee
CFO	Chief financial officer
COGHSTA	Cooperative governance human settlement and traditional affairs
DCOG	Department of cooperative governance
IDP	Integrated development plan
IA	Internal audit
IGR	Intergovernmental relations
MEC	Member of executive council
MFMA	Municipal finance management act
MM	Municipal manager
NT	National treasury
MPAC	Municipal public accounts committee
MSA	Municipal systems act
MTEF	Medium term expenditure framework
PMS	Performance management system
SALGA	South African local government association
SBBIP	Service delivery and budget implementation plan