

2025/26



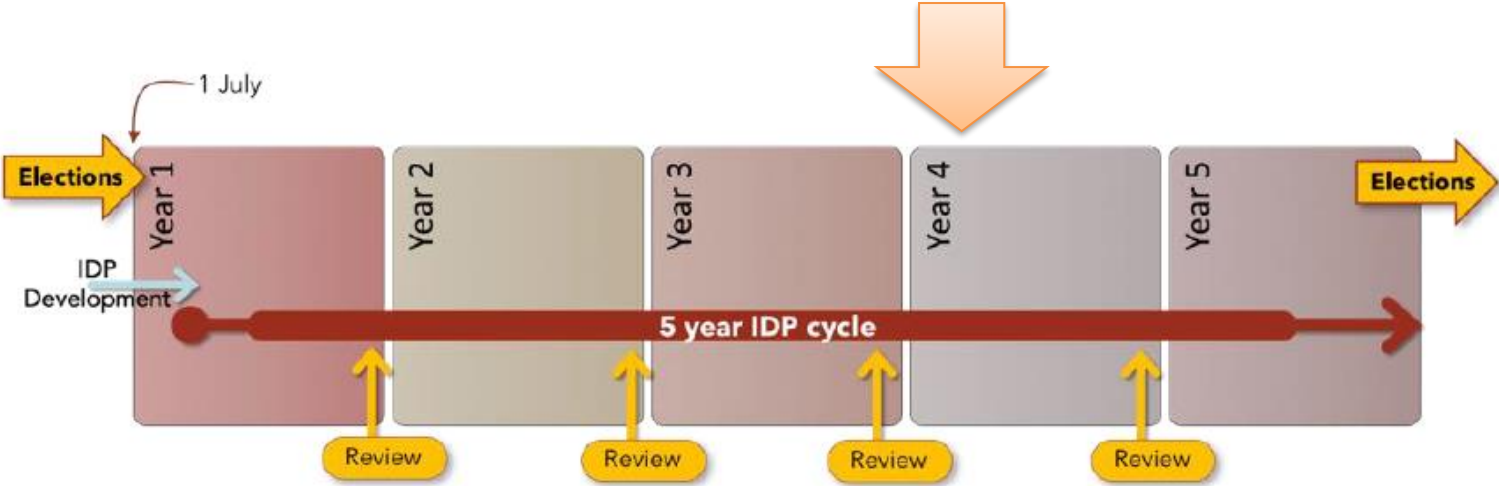
2025/26 INTEGRATED DEVELOPMENT PLAN (IDP) & BUDGET PROCESS PLAN TIME SCHEDULE

FOR COMPILATION OF IDP REVIEW 3 & BUDGET 2025/28

AUGUST 2024

PROCESS FOR COMPILATION

3rd REVIEW IDP 2022-2027 & MTREF BUDGET 2025/28



Five-year IDP Development and Review Cycle

1. INTRODUCTION AND BACKGROUND

Chapter 4 in the MSA requires all Municipalities to develop a culture of participatory governance and to ensure the institutionalization of this participatory process. One requirement is the preparation and adoption of a process plan to guide the drafting of the IDP and which includes the following elements:

- A programme specifying the timeframes for the different steps,
- Appropriate mechanisms, processes and procedures for consultation and participation of local communities, organs of state, traditional authorities and other role players,
- An indication of the organizational arrangements.

This 2025/26 Integrated Development Planning and Budget Process Plan / Time Schedule is prepared and compiled in terms of Sections 21(1) (a) and (b) of the Local Government Municipal Finance Management Act No. 56 of 2003 as well as Sections 28(1), 29(1) of the Local Government Municipal Systems Act No. 32 of 2000.

The purpose of the 2025/26 Integrated Development Planning and Budget Process Plan / Time Schedule is to indicate the various planned activities and strategies on which the municipality will embark to compile its 3rd reviewed Integrated Development Plan (2025/26) and the Budget for the 2025/28 financial year and two outer years.

The process plan enhances integration and alignment between the IDP and Budget, thereby ensuring the development of an IDP based Budget.

2. LEGISLATIVE FRAMEWORK

The Drafting and Preparation of the 2025/26 IDP Review and Budget Process Plan / Time Schedule and its activities of Umsobomvu Municipality is guided in terms of the following legal framework:

Section 21(1)(a) and (b) of the Municipal Finance Management Act. No 56 of 2003 states the following:

The Mayor of a municipality must;

- (a) Co-ordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible;
- (b) At least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for-
 - i. The preparation, tabling and approval of the annual budget;
 - ii. The annual review of-
 - (aa) the integrated development plan in terms of section 34 of the Municipal Systems Act; and
 - (bb) the budget related policies.
 - iii. the tabling and adoption of any amendments to the integrated development plan and the budget-related policies; and
 - iv. any consultative processes forming part of the processes referred to in subparagraphs (i), (ii) and (iii).

Section 28(1) of the Municipal System Act, No 32 of 2000

In order to ensure certain minimum quality standards of the IDP process and a proper coordination between and within the spheres of government, the preparation of the planning process is regulated by the Municipal Systems Act, No 32 of 2000, Section 28 of the Systems Act stipulates that:

- 1) Each Municipal Council must adopt a process set out in writing to guide the planning, drafting, adoption and review of the IDP.
- 2) The municipality must through appropriate mechanisms, processes and procedures established in terms of Chapter 4, consult the local community before adopting the process.
- 3) A municipality must give notice to the local community of particulars of the process it intends to follow.

Section 29(1) of the Municipal Systems Act stipulates the following:

The process followed by a municipality to draft its integrated development plan, including its consideration and adoption of the draft plan, must –

- a) be in accordance with a predetermined programme specifying timeframes for the different steps;
- b) through appropriate mechanisms, processes and procedures established in terms of Chapter 4 allow for (i) the local community to be consulted on its development needs and priorities; (ii) the local community to participate in the drafting of the IDP; and (iii) organs of state, including traditional authorities, and other role players to be identified and consulted on the drafting of the integrated development plan;
- c) provide for the identification of all plans and planning requirements binding on the municipality in terms of national and provincial legislation; and
- d) be consistent with any other matters that may be prescribed by regulation.

3. PHASES OF IDP DRAFTING AND ANNUAL REVIEW PROCESS

The five (5) phases in the IDP & Budget process which guide the annual review and the important activities, deliverables to be considered during the different five (5) phases of the IDP and Budget process are discussed as follows:

PHASE 1: ANALYSIS

During this phase information is collected on the existing conditions within the municipality. It focuses on the types of problems faced by communities in the area and the causes of these problems. The identified problems are assessed and prioritized in terms of what is urgent and what needs to be done first.

Information on availability of resources is also collected during this phase. At the end of this phase, the municipality will be able to provide:

- An assessment of the existing level of development
- Details on priority issues and problems and their causes
- Information on available resources.

PHASE 2: STRATEGIES

During this phase, the municipality works on finding solutions to the problems assessed in phase one. The Council and Management discuss strategic issues such as vision, mission, future directions, strategic outcomes and outputs as well as measures and targets for each strategic output.

PHASE 3: PROJECTS, PROGRAMMES and CAPITAL BUDGET

During this phase the municipality works on the design and content of projects/programmes identified during Phase 2. Clear details for each project have to be worked out and budget provision needs to be made for the next 3 years with updated cost estimates.

PHASE 4: INTEGRATION

Once all projects have been identified, the municipality has to check again that they contribute to meeting the objectives outlined in Phase 2. These projects will provide an overall picture of the development plans. All the development plans must now be integrated. The municipality should also have overall strategies for issues like dealing with poverty alleviation and disaster management. These strategies should be integrated with the overall IDP.

PHASE 5: APPROVAL

Finalization and approval of draft IDP and draft annual budget by end March annually. Make public the draft IDP and draft budget for comments and submissions. Consultation with communities and stakeholders and then final approval by Council by end May annually.

4. Institutional arrangements, Roles and Responsibilities in the IDP Review process

The following roles have been assigned to key role-players in Umsobomvu Municipality during the development and monitoring of the IDP:

4.1 The Mayor

- Chairperson of the IDP Representative Forum meetings and ensure compliance with legislation in respect of all IDP processes; and
- Tables all relevant documentation to council, where applicable for notification and/or approval.

4.2 The Municipal Council

- Considers and adopts the IDP Process plan; and
- Adopt the draft and final IDP.

4.3 The IDP Representative Forum

- Chaired by the Mayor;
- Serves as link between the municipality and public sector representatives;
- Represents the interests of various constituencies in the IDP review process,
- Provides a means to transfer and clarify information between all the stakeholder representatives, including the municipality;
- Provides an organisational mechanism for discussion, negotiation and decision making between the stakeholders and municipality;
- Coordinates and aligns planning and service delivery;
- Monitors the performance of the planning and implementation process;
- Considers recommendations and inputs from the IDP Steering Committee; and

- Recommends the final IDP to the council for approval.

4.4 The Ward Councillors and Ward Committees:

- Facilitate the identification and conceptualisation of community needs and compile ward plans;
- Serve as conduit of information to and from communities; and
- Fulfil an oversight role in programme and project implementation.

4.5 The Municipal Manager

- Chairs IDP & Budget Steering Committee meetings; and
- Ensures compliance with regard to all relevant IDP, Budget and PMS legislation and regulations.

4.6 The IDP Official

- Responsible to prepare process plan;
- Supporting role to ensure compliance with regard to community participation and publications;
- Manages and coordinates the IDP process;
- Consolidates all relevant input from ward plans and other stakeholders;
- Coordinates the planning process and day-to-day activities;
- Responds to comments;
- Amends the IDP in accordance with national and provincial assessments; and
- Compiles the draft and final IDP.

4.7 Senior Management

Senior managers are responsible for and must assist with the following:

- Drafting the process plan;
- Research and analysis on status quo information;
- Providing relevant sector and budget information;
- Preparing and integrating programmes and project proposals; and
- Developing core components of the IDP as legislated.

2025/26 TIME SCHEDULE FOR COMPILATION OF 3RD REVIEW IDP AND MTREF BUDGET 2025/28

JULY 2024

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
1.	Commence with the multi-year capital and operational budget	Internal process	July 2024	Senior Managers	
2.	Attend to preparation of AFS, Audit File, Annual Performance Report, Draft Annual Report and reporting of the Implementation of the SCM Policy	Internal process	July – August 2024	All Departments	
3.	Developing of 2025/26 IDP & Budget Process Plan Time Schedule	Section 21(1)(a) and (b) of the LG: MFMA Section 28(1) of the LG: MSA	01 July 2024	SMCS	
4.	Section 71 monthly report submission to the Mayor	MFMA Section 71: The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections	12 July 2024	MM, CFO	
5.	Submit Q4 quarterly report (July 2023 till June 2024) on implementation of the budget and financial state of affairs to Council (i) Mayor submits to Council (ii) Published on website (iii) Submitted to MEC of COGHSTA (iv) Submitted to Treasury	MFMA, Section 52 (d)	30 July 2024	MM, CFO & SMCS	
6.	Submit report to Council in terms of SCM Regulations Section 63	SCM Regulations Section 63	July - August 2024	MM, CFO	
7.	Performance Agreements: (i) Signed by Section 54A (MM) and 56 Senior Managers (ii) Submitted to the Mayor (iii) Published on website (iv) Submitted to MEC of COGHSTA	Section 57(2)(1)(b)	30 July 2024	MM & Senior Managers	

AUGUST 2024

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
8.	Section 71 monthly report submission to the Mayor	<i>MFMA Section 71: The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections</i>	14 August 2024	MM, CFO	
9.	Publish approved levying rates within 60days of resolution	<i>Municipal Property Rates Act, Section 14(2)(a)</i>	Before end August 2024	CFO	
10.	Compilation of IDP/Budget Time schedule for the next budget cycle: Submit Time Schedule with key deadlines for 2025/26 IDP Review and Budget (2025/26, 2026/27 & 2027/28) to Council	<i>MSA Section 28; MFMA Section 21(1)(b)&53 MFMA Section 21(1)(b): The mayor of a municipality must at least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for - (i) the preparation, tabling and approval of the annual budget; (ii) the annual review of- (aa) the integrated development plan in terms of section 34 of the Municipal Systems Act; and (bb) the budget-related policies; (iii) the tabling and adoption of any amendments to the integrated development plan and the budget-related policies; and (iv) any consultative processes forming part of the processes referred to in subparagraphs (i), (ii) and (iii).</i>	01 - 28 August 2024	SMCS	
11.	IDP/Budget Steering Committee Meeting	Internal process IDP and Budget Process Plan inputs	12 August 2024	MM, SMCS, CFO	
12.	Process Plan Public Consultation session with Ward Committees	<i>Sections 21(1) (a) and (b) of MFMA Sections 28(1), 29(1) of the MSA</i>	19-23 August 2024	SMCS Manager: Mayor's Office	
13.	Table IDP & Budget Process Plan Time Schedule 2025/26 to Council for adoption	<i>MSA Section 28; MFMA Section 21(1)(b)&53 MFMA Section 21(1)(b):</i>	29 August 2024	MM	

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
14.	Finalize draft Annual Performance Report for previous financial year for submission to Auditor-General	MSA Section 46	July / August 2024	MM & Senior Managers	
15.	Submit Unaudited Annual Financial Statements and Unaudited Annual Performance Report to the Auditor-General for auditing <ul style="list-style-type: none"> • Council to note Unaudited APR & AFS • MPAC to note Unaudited APR & AFS • Audit Committee to note Unaudited APR & AFS • Submission of Unaudited APR & AFS to AG 	MFMA Section 126(1)(a) & (b): The accounting officer of a municipality must prepare the annual financial statements of the municipality and, within two months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing	31 August 2024	MM, CFO, SMCS	
COUNCIL MEETING			29 August 2024		

SEPTEMBER 2024

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
16.	Section 71 monthly report submission to the Mayor	MFMA Section 71: The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections	13 September 2024	MM, CFO	
17.	Publish approved IDP/Budget Process Plan Time Schedule on website	MSA Section 28(3)	05 September 2024	SMCS	
18.	Notify the public about the approved Time Schedule of the Process Plan	MSA Section 21 & 28(3) MSA Section 28(3): A municipality must give notice to the local community of particulars of the process it intends to follow	04 September 2024	SMCS	
19.	Submit Time schedule with key deadlines to the District Municipality, COGHSTA and Provincial Treasury	MSA Section 29(3) (a) and (b)	04 September 2024	SMCS	

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
20.	<p>Phase 1: Research, Information Collection & Analysis</p> <p>GAP Analysis of existing IDP's & KPA's</p> <ul style="list-style-type: none"> • Situational analysis • Physical and climatic environment • Progress on previous commitments • Institutional analysis in line with national, provincial and District planning documents <p>Internal Organizational Arrangements</p> <ul style="list-style-type: none"> • Mandate, power and functions • Institutional SWOT analysis • Institutional Transformation • Spatial Development profile • Demographic profile / Health profile / Education and training profile • Social development profile / Safety and security profile / Economic profile / Housing profile / Land profile / Environmental profile • Infrastructure profile/ In-depth need analysis • Analysis of MEC's comments on IDP • Analysis of IDP engagement outcomes Development objectives • Formulate Vision and Mission statement of the Council • Review of development objectives 	<p><i>IDP Guideline</i> <i>Chapter 5 MSA</i></p> <p>Compile Strategic Development Plan Alignment of projects to provincial, national and district projects/ programmes. Internal alignment of SDBIP targets, community consultation on service delivery development and budget targets</p> <p>Desk Work</p> <p>Rep Forum Workshop</p>	September/October	MM, Senior Managers	
21.	<p>Preparing of Roll-out Programme for IDP Reviewed Framework & Community involvement meetings (CMTF Preparatory engagement)</p>	Internal arrangement	September/ October 2024	Mayor, MM, Ward Councillors, IDP & Budget Steering Committee, Mayor's Office Staff	

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
22.	Ward Committee meetings: IDP/Budget Public consultation (wards 1; 2; 3; 4; 5;6;7)	MSA Section 29(1)(b): The process followed by a municipality to draft its integrated development plan, including its consideration and adoption of the draft plan, must through appropriate mechanisms, processes and procedures established in terms of Chapter 4, allow for- (i) the local community to be consulted on its development needs and priorities; (ii) the local community to participate in the drafting of the integrated development plan; and (iii) Organs of state, including traditional authorities and other role players to be identified and consulted on the drafting of the integrated development plan.	September/ October 2024	Ward Councillors Ward Committees	
23.	1st round of community consultation & participation: Community Meetings (CMTP) Wards 1,2, 3, 4, 5, 6 & 7			Council	
24.	IDP Representative forum Consultation meeting	IGR Framework Act Section 29	September/October 2024	SMCS (logistics) Mayor, Councillors, MM, Senior Managers IDP Official	

OCTOBER 2024

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
25.	Section 71 monthly report submission to the Mayor	MFMA Section 71: The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections	14 October 2024	MM, CFO	
26.	Phase 2: Vision, Mission, Strategic Objectives & Strategies • Review of IDP objectives & strategies • Finalize the development of	Chapter 4 MSA	October 2024 to March 2025	IDP/Budget Steering Committee	

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
	objectives				
27.	<p>Phase 3: Development of Programmes & Projects</p> <p>Identification of development projects in the IDP</p> <p>Institutional restructuring & identification of key stakeholders</p> <p>Link projects to:</p> <ul style="list-style-type: none"> • Development objective of the Council • PMS; Budget; SDBIP • LG 5-year strategic agenda • Consider National, Provincial & district priorities 	<i>Chapter 4 MSA</i>	October 2024 to March 2025	SMCS	
28.	Conduct final performance reviews of MM and Senior Managers for the previous financial year	<i>Municipal Planning and Performance Management Regulations Section 13</i>	October / November 2024	MM, Senior Managers Evaluation Panel	
29.	Budget Office distributes current approved three-year capital budget and 2 years future planning to respective directorates to review existing projects on the two outer years and prioritize projects for the third outer year for inclusion in the draft IDP.	<i>MSA Section 26(h): An integrated development plan must reflect a financial plan, which must include a budget projection for at least the next three years.</i>	October / November 2024	CFO	
30.	Commence revision of LED strategy development process	Internal process	October 2024	MM, SMCS IDP/LED Unit	
31.	Directorate Strategic Planning Sessions based on outcomes of community needs analysis, master plans, risks and management strategic planning session	Internal process	October 2024	Municipal Manager and Senior Managers are responsible for convening strategic planning session of individual directorates	

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
32.	Submit Q1 quarterly report (July 2024 till September 2024) on implementation of the budget and financial state of affairs to Council (i) Mayor submits to Council (ii) Published on website (iii) Submitted to MEC of COGHSTA (iv) Submitted to Treasury	Compliance with Section 52(d) of MFMA	30 October 2024	MM, CFO & SMCS	
33.	Commence with the review of Ward Plans based on input from role players meetings and workshop	Internal process	31 October 2024	Speaker Ward Councillors Manager Mayor's Office	

NOVEMBER 2024

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
34.	Section 71 monthly report submission to the Mayor	<i>MFMA Section 71: The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections</i>	14 November 2024	MM, CFO	
35.	Budget Office send out tariff structure for review	Internal process	November 2024	CFO	
36.	Start review process of budget related and HR related policies	<i>MBRR 7 MFMA Section 62 Municipal Staff Regulations</i>	November 2024	CFO, SMCS	
37.	Send out business plan template for each capital project to all Senior Managers and MM	Internal process	November 2024	CFO	
38.	Commence with the review of Ward Plans based on input from role players meetings and workshop	Internal process	November 2024	Speaker Ward Councillors Manager Mayor's	

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
				Office	
39.	IDP & Budget Steering Committee meeting to discuss and review capital budget requests	Internal process	November 2024	Municipal Manager, Senior Managers & designated officials	
40.	Receive audit report on annual financial statements from the Auditor General	MFMA. Section 126 (3) MFMA Section 126(3): <i>The Auditor-General must-</i> <i>(a) audit those financial statements; and</i> <i>(b) submit an audit report on those statements to the accounting officer of the municipality or entity within three months of receipt of the statements.</i>	End November 2024	Auditor General to provide report to MM	
41.	Conduct 2nd IDP Representative Forum meeting <ul style="list-style-type: none"> • Status Quo update and the process intention • To determine key strategic projects and alignment Process • Progress on implementation of IDP 	MFMA, Section 23(1) IGR Framework Act Section 29	November 2024	Mayor, Ward Councillors, Municipal Manager & Senior Managers	
42.	Discuss and agree on business plan template for capital projects	Internal process	November 2024	MM, Senior Managers	

DECEMBER 2024

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
43.	Section 71 monthly report submission to the Mayor	<i>MFMA Section 71: The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections</i>	13 December 2024	MM, CFO	
44.	The Accounting Officer to address any issues raised by the Auditor-General in the audit report & prepare action / audit	MFMA Section 131	December 2024	MM, CFO	

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
	plans to address issues raised to be incorporated into the annual report.				
45.	Discuss adjustment budget (2024/25) and draft electricity budget and tariff structure for 2025/26 (2025/26, 2026/27 & 2027/28)	MFMA Section 28	December 2024	IDP & Budget Steering Committee	
46.	Finalize inputs from bulk resource providers (and NER) & agree on proposed price increase		December 2024	Municipal Manager, CFO	
47.	Review whether all bulk resource providers have lodged a request with National Treasury & SALGA seeking comments on proposed price increases of bulk resources		December 2024	MM CFO	

JANUARY 2025

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
48.	Annual submission of Employment Equity plan to Department Labour	Employment Equity Act, Section 20	15 January 2025	SMCS, SHCS, SDF HSO	
49.	Submit Mid-year budget and performance assessment report 2024/25 (for the period July 2024 till December 2024) to the Mayor and table to Council	MFMA, section 54; 72; 88	25 & 29 January 2025	MM, CFO, SMCS	
50.	Management discuss personnel structure, budget (2025/26, 2026/27 & 2027/28) and financial policy revision (2025/26)	Internal process	January 2025	MM to convene meeting - MM, Senior Managers and Section Heads	
51.	Submit signed copy of Audit Action Plan & Management Report to Treasury	MFMA Section 131(1)	31 January 2025	MM	

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
52.	Table draft Annual Report (2023/24) to Council	MFMA Section 127	30 January 2024	MM, SMCS	
53.	Senior Managers to submit adjustment budget input to the CFO	Internal process	January 2025	MM and Senior Managers to compile and CFO to provide templates	
54.	Submit capital & operational budget for (2025/26, 2026/27 & 2027/28) as well as personnel budget information (2025/26)	Internal process	January 2025	MM and Senior Managers	
COUNCIL MEETING			30 January 2025		

FEBRUARY 2025

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
55.	Finalize discussions of personnel structure (2025/26)	Internal process	February 2025	MM and Senior Managers	
56.	Strategic session with Council and Senior Management including development of the Reviewed Integrated Development Plan, Draft Budget and Draft SDBIP	Internal process	February 2024	Councilors, MM and Senior Managers	
57.	Section 71 monthly report submission to the Mayor	MFMA Section 71: The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections	March 2025	MM, CFO	
58.	Publish Draft Annual Report (2023/24) for comment AND submit to the Auditor General, Treasury and MEC COGHSTA	MFMA Section 127 (5)	11 February 2025	SMCS	

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
59.	Discuss capital budget for (2025/26, 2026/27 & 2027/28); budget and tariffs (2025/26, 2026/27 & 2027/28)	Internal process	February 2025	IDP & Budget Steering Committee	
60.	Confirm adjustment budget (2024/25), IDP Amendments and SDBIP KPI Revisions	MFMA Section 29	February 2025		
61.	Council approves adjustment budget (2024/25), IDP Amendments and SDBIP KPI Revisions	MFMA Section 29	25 February 2025	Council	
62.	Finalize ward-based plans	Internal process	February 2025	Speaker Ward Councillors Ward Committees Manager Mayor's Office,	
63.	Submit Approved Mid-year Budget Performance Assessment to PT & NT	MFMA Section 72	10 February 2025	CFO	
64.	Note any provincial and national allocations to municipalities for incorporation into budget	MFMA Guidance	February – March 2025	MM and Senior Managers	
65.	Mid-year Budget engagements programme of Provincial Treasury	Provincial Engagement	February 2025	MM, Senior Managers, Section Heads Finance	
66.	Receive notification of any transfers that will be made to the municipality from other municipalities in each of the next three financial years	MFMA Section 37(2): In order to enable municipalities to include allocations from other municipalities in their budgets and to plan effectively for the spending of such allocations, the accounting officer of a municipality responsible for the transfer of any allocation to another municipality must, by no later than 120 days before the start of its budget year, notify the receiving municipality of the projected amount of any allocation proposed to be transferred to that municipality during each of the next 3 financial years.	Before 28 February	MM and Senior Managers	
67.	Finalize draft detailed departmental operational plans for inclusion in the IDP	Internal process	February 2025	MM and Senior Managers	

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
COUNCIL MEETING			27 February 2025		

MARCH 2025

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
68.	Section 71 monthly report submission to the Mayor	<i>MFMA Section 71: The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections</i>	March 2025	MM, CFO	Mayor
69.	Phase 4: Integration and Consolidation Integrated sector plans <ul style="list-style-type: none"> • Projects must be in line with the Municipality's objectives & strategies; also with the resource framework & comply with the legal requirements. • Guide the municipality to integrate various sectors in the IDP to ensure realization of integrated development. 	<i>Chapter 4 MSA</i>	September 2024 to March 2025	IDP & Budget Steering Committee Council	
70.	Closing date for comments from public on draft Annual Report 2023/24	<i>MFMA Section 127 (5)</i>	07 March 2025	Public to submit comments	
71.	Public Hearings on Draft AR 2023/24 in all towns	<i>MFMA Section 127 (5)</i>	03-05 March 2025	MPAC members, Manager Mayors Office, Corporate Services	
72.	Mid-year PMS Evaluations of MM and Senior Managers	<i>Municipal Planning and Performance Regulations (Section 13)</i>	6 March 2025	MM & Senior Managers	
73.	Submit the approved adjustments budget to the Provincial Treasury and National Treasury. Submit the approved Amended IDP to MEC COGHSTA.	<i>MFMA Section 28 MSA Section 32</i>	07 March 2025	CFO SMCS	

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
74.	Compilation of Oversight Report on AR 2023/24	MFMA Section 129	14 March 2025	MPAC	
75.	Tabling of Final Annual Report 2023/24 and Oversight Report to Council	MFMA Section 129	31 March 2025	Council	
76.	Finalize operating and capital draft budget plus draft budget related policies	Internal process	March 2025	IDP & Budget Steering Committee	
77.	Mayor presents draft budget 2025/26, 2026/27 & 2027/28), Draft IDP review 3, draft Ward Plans and Draft Top Layer SDBIP (2025/26) to Council.	MFMA Section 16: <i>The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.</i> <i>(2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.</i>	31 March 2025	Mayor	
COUNCIL MEETING			31 March 2025		

APRIL 2025

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
78.	Section 71 monthly report submission to the Mayor	MFMA Section 71: <i>The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections</i>	14 April 2025	MM, CFO	
79.	Make public approved Final Annual report and Oversight Report within seven (7) days after approval AND Submit to AG, relevant provincial treasury and MEC COGHSTA. Submit approved Final Annual report and Oversight Report including minutes of relevant meetings to Provincial Legislature	MFMA Section 129 (2) MFMA Section 129 (3)	07 April 2025	SMCS	
80.	Publish notice of approval of draft budget	MFMA Section 22 (a)(ii)	07 April 2025	SMCS	

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
	and IDP	MSA, Section 29 (b)			
81.	Publish details of public consultation to gain input on Draft IDP and Budget (minimum 7 days)	MSA Section 25(4)	07 April 2025	SMCS	
82.	Submit the draft budget as well as the draft IDP to the Provincial Treasury, National Treasury & MEC COGHSTA	MFMA Section 22 MSA, Section 32	07 April 2025	CFO & SMCS	
83.	Copies of draft budget (2025/26, 2026/27 & 2027/28), IDP review 3 and SDBIP (2025/26) made available at libraries and municipal offices	MFMA Section 22 (a)(ii) MSA, Section 29 (b)	07 April 2025	CFO & SMCS	
84.	Submit Draft IDP to the District Municipality for comment	MSA, Section 29 (3)(b)	07 April 2025	SMCS	
85.	Provincial/National Treasury Budget Engagements	IGR Framework Act Section 29	24 April 2025	MM & Senior Managers, Section Heads	
86.	Receive business plans for inclusion in SDBIP	Internal arrangement	April 2025	MM & Senior Managers	
87.	Preparing of Roll-out Programme for IDP Reviewed Framework & Community involvement meetings (CMTP Preparatory engagement)	Internal arrangement	April 2025	Mayor, MM, Ward Councillors, IDP & Budget Steering Committee	
88.	Ward Committee meetings: IDP/Budget Public consultation (wards 1; 2; 3; 4; 5;6;7)	<i>MSA Section 29(1)(b): The process followed by a municipality to draft its integrated development plan, including its consideration and adoption of the draft plan, must through appropriate mechanisms, processes and procedures established in terms of Chapter 4, allow for-</i> (i) <i>the local community to be consulted on its development needs and priorities;</i> (ii) <i>the local community to participate in the drafting of the integrated development plan; and</i> (iii) <i>Organs of state, including traditional authorities and other role players to be identified and consulted on the drafting of the integrated</i>	April 2025 April 2025	Ward Councillors & Ward Committees	
89.	2nd round of community consultation & participation: Community Meetings (CMTP) Wards 1,2, 3, 4, 5, 6 & 7		Council		

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
		<i>development plan.</i>			
90.	Conduct 3rd IDP Representative Forum meeting <ul style="list-style-type: none"> • Status Quo update and the process intention • To determine key strategic projects and alignment • Explain Budget Process /Budget compilation programme 	IGR Framework Act Section 29	April 2025	SMCS (logistics) Mayor, Councillors, MM, Senior Managers IDP Official	
91.	Submit Q3 quarterly report (July 2024 till March 2025) on implementation of the budget and financial state of affairs to Council <ul style="list-style-type: none"> (i) Mayor submits to Council (ii) Published on website (iii) Submitted to MEC of COGHSTA (iv) Submitted to Treasury 	MFMA, Section 52 (d)	30 April 2025	MM, CFO & SMCS	
92.	Approval by NERSA for municipal tariffs after conclusion of public participation process.		April 2025	MM & CFO receives	
93.	Closing date for public comment and or objection to IDP Review 3 and Budget (2025/26, 2026/27 & 2027/28)		30 April 2025	SMCS	

MAY 2025

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
94.	Section 71 monthly report submission to the Mayor	<i>MFMA Section 71: The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections</i>	14 May 2025	MM, CFO	

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
95.	<i>IDP & Budget Steering Committee consider public's comments on Draft IDP Review 3, Draft Budget (2025/26, 2026/27 & 2027/28) and Draft SDBIP (2025/26)</i>		13 May 2025	IDP & Budget Steering Committee	
96.	Phase 5: Adoption & Approval: Adopt Final Integrated Development Plan Review 3, Final Budget 2025-2028 & Policies, SectorPlans. (Table Final IDP and Final Budget to Council)	MSA Section 34	30 May 2025	Council, MM, SMCS, CFO	
COUNCIL MEETING			30 May 2025		

JUNE 2025

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
97.	Section 71 monthly report submission to the Mayor	<i>MFMA Section 71: The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections</i>	13 June 2024	MM, CFO	
98.	<ul style="list-style-type: none"> Submit approved Final 3rd reviewed IDP and Budget (2025/26, 2026/27 & 2027/28) to MEC COGHSTA and Treasury Publish notice of approval of Final IDP and Final Budget and place on website 	MSA Section 32 MFMA Section 22(a)(b) MSA Section 21	04 June 2025	CFO, SMCS	
99.	Copies of approved budget ((2025/26, 2026/27 & 2027/28) and IDP Review 3 made available at libraries and satellite offices	MSA Section 21	10 June 2025	CFO, SMCS	
100.	Submit Top Layer SDBIP 2025/26 to Mayor for approval; Submit draft	<i>MFMA Section 53 The Accounting Officer submits to the Mayor within</i>	13 June 2025 27 June 2025	MM & SMCS	

Item no.	Deliverable/Action	Legislative Requirement / Outcome	Target Date	Responsibility	Progress against target (comment)
	performance contracts 2025/26 to the Mayor (table to Council for notification, publish on website & make public in local media)	14 days of approval of Final Budget. Mayor to approve Final Top Layer within 28 days after approval of Final Budget.	Tabling to next Council meeting		
101.	IDP Representative / IGR Forum consultation	MFMA, Section 23(1) MSA, Section 29(1)(b) (activity is in support of particular section) IGR Framework Act Section 29	June 2025	SMCS (logistics) Mayor, Councillors, Municipal Manager & Senior Managers	
102.	Complete and distribute budget assumptions and prepare Medium Term Budget Policy Statement	Internal process	June 2025	CFO	
103.	Submit reviewed and adopted IDP to MEC for Local Government & Treasury	IGR Framework Act Section 29 MSA	Within 10 days of adoption	SMCS	
104.	Submit reviewed IDP to Provincial IDP coordinator	For Assessment Comments from National and Provincial DP assessment panel	Within 10 days of adoption	SMCS	
105.	Council approves the Risk Register and Risk Based Audit Plan		June 2025	Municipal Manager	
106.	Submission of Approved Budget to Treasury, COGHSTA Publication of High-level Summary Budget, IDP & SDBIP (Website & Local newspaper)	Legal Compliance MFMA	June 2025	MM, CFO, SMCS	
107.	Develop departmental SDBIP for 2025/26 financial year and approval by Municipal Manager	MSA Chapter 6	June 2025	MM, Senior Managers and SDBIP KPI Owners	
108.	Implementation of Performance Management to all employees	Municipal Staff Regulations 890 and guidelines 891	July 2024 – June 2025	MM, Senior Managers, HR	
109.	Monitor & Review Performance targets in the SDBIP & Performance contracts	Chapter 6 MSA	Continuous	MM, Senior Managers	
110.	<ul style="list-style-type: none"> Monitor & tracks progress of the implementation of the IDP Process Plan Reporting, Monitoring, Audit & Review 	Internal process	Continuous	IDP/Budget Steering Committee	

END