

**IDP, PMS AND BUDGET TIME SCHEDULE
(PROCESS PLAN) OF KEY DEADLINES FOR
REVIEW OF 2024/2025 FOR IMPLEMENTATION
IN 2025/2026**

**Approved by Council: 28 August 2024
Council Resolution No: 24/08/MM6**

Table of Contents

1. INTRODUCTION	3
2. LEGAL FRAMEWORK OF IDP AND BUDGET PROCESS	4
2.1 Integrated Development Planning (IDP)	5
2.2 Core Components of the IDP	5
2.3 Life Cycle of and IDP	6
2.4 Municipal Spatial Development Framework (MSDF)	7
2.5 Annual Budget	8
2.5 Service Delivery and Budget Implementation Plan	8
2.6 Performance Management	9
3. INVOLVEMENT OF COMMUNITIES	9
3.1 IDP and Budget Steering Committee	9
3.2 Terms of Reference for the IDP and Budget Steering Committee	10
3.3 IDP Representative Forum	10
3.4 Terms of Reference of the IDP Representative Forum	11
3.5 Ward Committees	11
4. ROLES AND RESPONSIBILITIES	12
4.1 Internal Stakeholders	12
4.2 Internal Stakeholders	13
5. MECHANISM FOR PUBLIC PARTICIPATION	14
6. MECHANISM FOR PUBLIC PARTICIPATION	14
7. ALIGNMENT	16
7.1 Alignment of the IDP, Budget and Performance Management	16
7.2 Alignment of the IDP, Budget and Performance Management	17
8. REPORTING REQUIREMENTS	17
9. IDP/BUDGET & MSDF TIME SCHEDULE/PROCESS PLAN FOR REVIEW OF 2024/25 FOR IMPLEMENTATION 2025/2026 FINANCIAL YEAR	18

1. INTRODUCTION

Integrated Development Planning is an elaborate and dynamic process which produces a strategic plan to guide the municipality to eradicate service delivery backlogs, encourage socio-economic development, preserve the natural environment as well as address the spatial disparities of development. The end result should not only be the drafting of the IDP document but rather the implementation of programmes and projects in an integrated sustainable manner which will ultimately create a conducive environment which enhances the socio-economic prosperity for all people in the Kouga Municipal Area.

The Kouga Municipality is committed to bring good governance and service delivery to the people within its jurisdiction as expressed in its vision. The Vision has a clear direction and that is to govern the municipality effectively and efficiently and to render the best basic services to the community. Its aim is also to inspire to community to enhance public participation and to attract the best talent and investment to the municipality.



Vision: Service Excellence through Good Governance.



Mission:

- ✦ To be a trustworthy government that addresses the needs and respects the values of 'ubuntu' in our communities.
- ✦ To deliver inclusive and affordable services to improve the quality of life of all residents.
- ✦ To be a safe environment with diverse opportunities for economic growth and development.
- ✦ To be a responsive, accountable and caring government for all our people.
- ✦ To be an efficient, well-managed, corruption free and legally compliant municipality.
- ✦ To be an effectively governed administration that I committed to financial sustainability.
- ✦ To be a government that empowers residents to take a collective accountability in Kouga.

The process plan briefly outlines the activities in the processes which the municipality will undertake in drafting its 2024/25 Review of IDP and Budget. It furthermore substantiates the need for increased citizen involvement through municipal driven structures such as ward committees, and other stakeholder engagements structures.

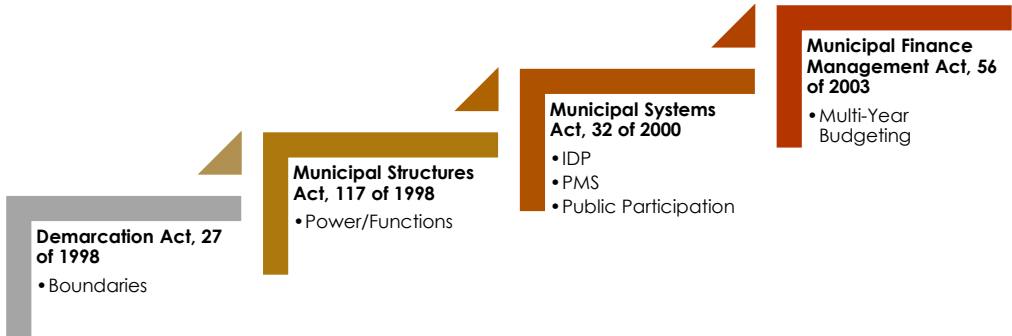
2. LEGAL FRAMEWORK OF IDP AND BUDGET PROCESS

Section 28(1) of the Local Government: Municipal Systems Act, no 32 of 2000 prescribes that a municipal council must adopt a process set out in writing to guide the planning, drafting and review of its integrated development plan. The plan must include the following:

- A programme specifying the time frames for the different planning phases;
- Appropriate mechanisms, processes and procedures for consultation and participation of local communities, organs of state, traditional authorities, and other role players in the IDP drafting process;
- An indication of the organizational arrangements for the IDP process;
- Binding plans and planning requirements, i.e. policy and legislation; and
- Mechanisms and procedures for vertical and horizontal alignment.

Section 21(1) of the Municipal Finance Management Act No 56 of 2003 further prescribes that the mayor of a municipality must co-ordinate the processes of preparing the annual budget and for reviewing the municipality's IDP. It is therefore imperative that a time schedule outlining the key activities in the process with deadlines for attainment be tabled to Council for approval ten (10) months prior to the final approval of the IDP and Budget.

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 following legislation:



2.1 Integrated Development Planning (IDP)

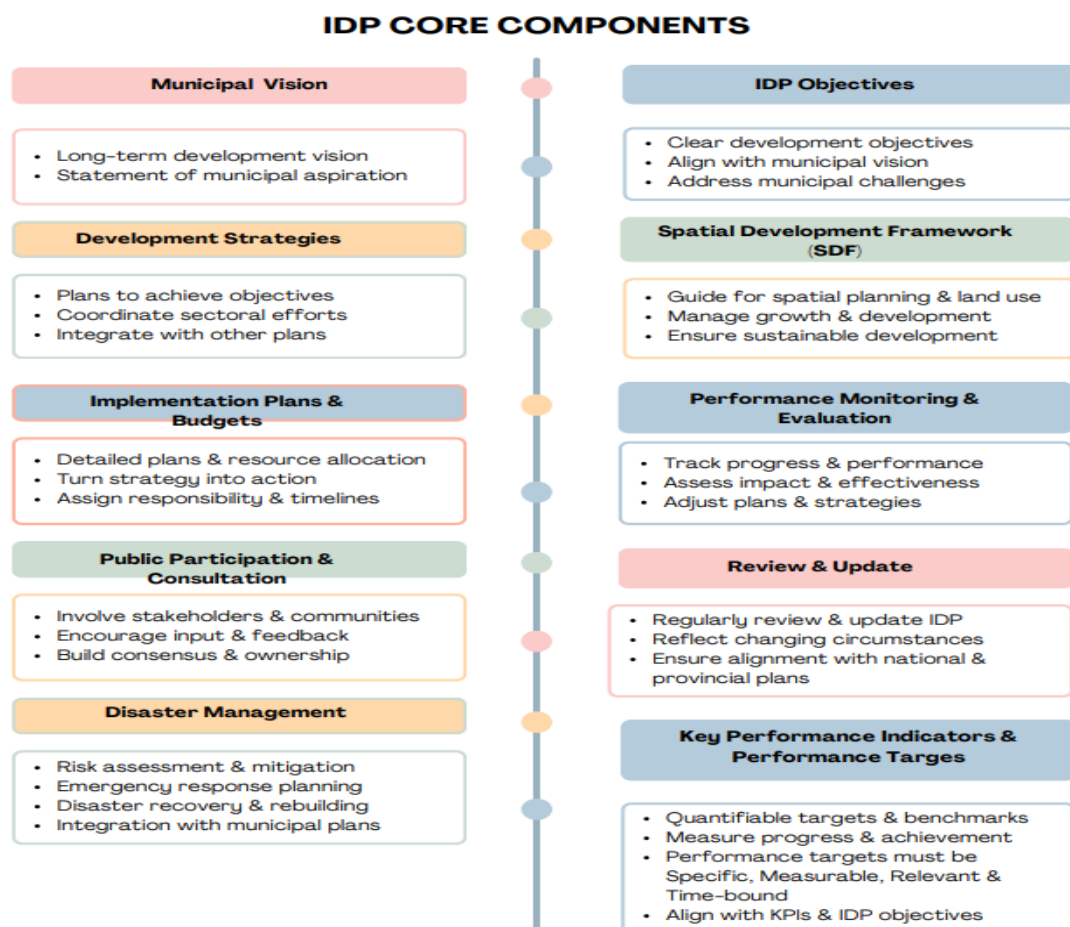
Chapter 5, Section 25(1) of the Municipal Systems Act No 32 of 2000 indicates that:

Each municipal council must, within a prescribed period after the start of its elected term, adopt a single, all-inclusive and strategic plan for the development of the municipality which:

- (a) Links, integrates and coordinates plans and takes in account proposals for the development of the municipality;*
- (b) Aligns the resources and capacity of the municipality with the implementation of the plan;*
- (c) Forms the policy framework and general basis on which annual budgets must be based;*
- (d) Complies with the provisions of this Chapter; and*
- (e) Is compatible with national and provincial development plans and planning requirements binding on the municipality in terms of legislation.*

2.2 Core Components of the IDP

Section 26 of the Municipal Systems Act, 32 of 2000 prescribes the core components of an IDP



Section 28 of the Municipal Systems Act, No. 32 of 2000 prescribes that:

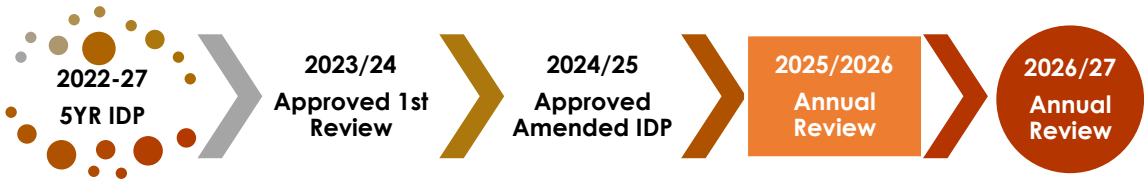
- (1) Each municipal council, within a prescribed period after the start of its elected term, must adopt a process set out in writing to guide the planning, drafting, adoption and review of its integrated development plan.
- (2) The municipality must through appropriate mechanisms, processes and procedures established in terms of Chapter 4, consult the local community before adopting the process.
- (3) The municipality must give notice to the local community to particulars of the process it intends to follow.

Section 29(1) of the Municipal Systems Act, No. 32 of 2000 prescribes that:

- (a) The process must 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 integrated development plan; and
 - (iii) organs of the 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.

2.3 Life Cycle of and IDP

The table below illustrates the life cycle of the Integrated Development Plan of 2022/2027.



2.4 Municipal Spatial Development Framework (MSDF)

The MSDF makes specific recommendations concerning the following elements:

- Bio – Regions
- Spatial Planning Categories (SPCs) for Land Use Management
- Sustaining the economy
- Major infrastructure projects
- Major Tourism Destinations
- Land Reform
- Urban Related Development
- Climate change adaptation
- Urban design guidelines
- Potential rural nodes and periodic rural markets; and Settlement hierarchy and structure.

“Objectives of Kouga MSDF:

- A spatial vision for the future of the municipality
- Implementation plans together with the necessary public sector resources to deliver them
- A framework for private investment

The following diagram hereunder illustrates the alignment of the sector plans with the Municipal Spatial Development Framework (MSDF).

The ultimate objective of this one holistic planning approach which commences with development of an SDF (that is inclusive of all current and future developments) is to inform and align operational plans ensuring planning is streamlined across sector departments.

Below is an example of the alignment of the MSDF and the Sector Plans:

MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK						
Local Economic Development Strategy	Integrated Human Settlement Plan	Disaster Management Plan Air Quality Plan	Integrated Transport Plan Infrastructure Growth Plan	WSDP Waste Management Plan	Electrical Master Plan	Road and Stormwater Master Plan

2.5 Annual Budget

The annual budget and the IDP are inextricably linked to one another, something that has been formalized through the promulgation of the Municipal Finance Management Act No. 56 of 2003.

Chapter 4, Section 21(1) of the Municipal Finance Management Act (MFMA) indicates that:

The Mayor of a municipality must:

- (b) at least 19 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 Structures Act; and*
 - bb) the budget related policies.**
 - (iv) the tabling and adoption of any amendments to the integrated development plan and the budget-related policies; and*
 - (v) the consultative processes forming part of the processes referred to in subparagraphs (i), (ii) and (iii).**

2.5 Service Delivery and Budget Implementation Plan

The Service Delivery and Budget Implementation Plan (SDBIP) is an implementation plan of the approved Integrated Development Plan (IDP) and Medium-Term Revenue and Expenditure Framework. Therefore, only projects that are budgeted for are implemented. The SDBIP serves to address the development objectives as derived from the approved IDP.

Section 1 of the MFMA defines the SDBIP as:

- (a) detailed plan approved by the mayor of a municipality in terms of section 53(1)(c)(ii) for implementing the municipality's delivery of services and the execution of its annual budget and which must include (as part of the top-layer) the following:
 - (i) revenue to be collected, by source; and*
 - (ii) operational and capital expenditure, by vote.**
- (b) Service delivery targets and performance indicators for each quarter.*

2.6 Performance Management

The Constitution of the Republic of South Africa, Chapter 7 of Act. No. 108 of 1996, deals exclusively with the local sphere of government and lists the objects and developmental duties of municipalities. Section 19 (1) of the Municipal Structures Act states that a municipal council must strive within its capability to achieve the objectives as set out in Section 152 of the Constitution. Section 19 (2) of the Municipal Structures Act also states that a municipal council must annually review its overall performance in achieving the objectives referred to in subsection (1). The municipality will by implementing performance management will manage and ensure that its developmental objectives have been met, through the performance management system.

3. INVOLVEMENT OF COMMUNITIES

The municipality needs to establish a set of organizational arrangements to:

- Institutionalize the participation process of all stakeholders
- Effectively manage outputs; and
- Give affected parties access to contribute to the decision-making process.

The municipality should consider existing arrangements, use and adapt them, if necessary, and avoid duplication of mechanisms. This section deals with the organizational structure and the terms of reference for each of the arrangements/structures.

3.1 IDP and Budget Steering Committee

As part of the IDP & Budget preparation process the Executive Mayor must establish an IDP & Budget Steering Committee which is constituted as per section 4 of the Local Government: Budget and Reporting Regulations as follow:

Section 4(1) the mayor of a municipality must establish a budget steering committee to provide technical assistance to the mayor in discharging the responsibilities set out in section 53 of the Act.

The committee will act as an advisory and support structure to the Executive Mayor in providing a platform for her to provide political guidance and to monitor progress made in the IDP and budget process. National Treasury has introduced a new Standard Charter of Accounts commonly referred to as msCOA. The municipality has already established a mSCOA Budget Steering Committee which comprise of the following councillors and officials as prescribed in section 4(2) of the Budget and Reporting Regulations:

- Executive Mayor
- Mayoral Committee
- Municipal Manager
- Deputy Municipal Manager
- Chief Financial Officer
- All Senior Managers
- Manager IDP
- Manager Budget and Treasury

3.2 Terms of Reference for the IDP and Budget Steering Committee

The terms of reference for the IDP and Budget Steering Committee are as follows:

- Provides terms of reference for the various planning activities
- Commissions research studies
- Process, summarize and document outputs
- Makes recommendations
- Prepare, facilitate and document meetings
- Compile a status quo report in respect of spatial planning
- Consider and process all comments received from various stakeholders in respect of the draft IDP, budget and SDF subsequent to a public participation process.

3.3 IDP Representative Forum

The IDP Representative Forum is constituted as part of the preparations phase of the IDP and will continue its functions throughout the IDP Review process. The composition of the IDP Representative Forum is as follows:

- Executive Mayor
- Mayoral Committee
- Councillors
- Ward Committees
- Community Development Workers (CDWs)
- Municipal Manager
- All senior managers
- National and Provincial Departments
- Stakeholder representatives of organized sector groups
- NGOs
- Parastatals

- Business Forums

3.4 Terms of Reference of the IDP Representative Forum

The forum will be responsible for:

- (a) Representing the interests of their constituents in the IDP process
- (b) Providing an organizational mechanism for discussion, negotiation and decision-making between the stakeholders and the municipality to fulfil the public participation requirements in terms of the budgeting, performance management and service level agreement processes;
- (c) Ensuring communication between all the stakeholder representatives;
- (d) Monitoring the performance of the planning and implementation process;
- (e) Discuss and comment on the draft IDP and Budget.

3.5 Ward Committees

The ward committees will serve as the official advisory and consultation platform with the community of Kouga throughout the IDP and budget process. The role of ward committees in respect of the IDP and budget will be to:

- Assist the ward Councillor to identify service delivery needs and development challenges
- Mobilize communities to attend IDP/Budget meetings
- All committee members must be present at the IDP community meetings to assist marginalized groups and those who cannot read or write
- Participate in the ward-based planning process
- Prioritize the community inputs and determine the top five (5) priorities of the ward
- Give details on priority issues and problems
- Monitor the implementation of projects and programmes in the ward

4. ROLES AND RESPONSIBILITIES

4.1 Internal Stakeholders

INTERNAL ROLE PLAYERS	
ROLE-PLAYER	ROLES AND RESPONSIBILITIES
Council	<ul style="list-style-type: none"> Approves and adopts the IDP process plan and budget timetable Approves the IDP and Budget Monitors the implementation of the IDP and budget and consider any amendments of the plan when necessary
Executive Mayor and Mayoral Committee	<ul style="list-style-type: none"> Consider the IDP Process Plan and Budget timetable and submit it to the Council for approval Overall management, coordination and monitoring of the IDP and budget process Assign and delegate responsibilities to the Municipal Manager. Submit the draft and final IDP and Budget to Council for approval Provide political guidance in respect of the IDP and budget process
Speaker	<ul style="list-style-type: none"> Overall monitoring of the public participation process. Establishment and oversight of the ward committee system
Ward Councillors	<ul style="list-style-type: none"> Liaison between the public and the municipality Assist to facilitate meaningful participation by the public and relevant stakeholders in the IDP and Budget processes Oversee the public meetings and other engagements in their respective wards Monitor the implementation of the IDP with respect of their wards
Municipal Manager	<ul style="list-style-type: none"> Fulfil the duties and responsibilities of the Accounting Officer as per the MFMA Managing and coordinate the entire IDP and budget process Chairperson of the IDP and Budget Steering Committee
Chief Financial Officer	<ul style="list-style-type: none"> Performs all the budgeting duties as delegated by the Accounting Officer in terms of Section 81 of the MFMA Managing and co-ordinates the entire budgeting process Ensures proper alignment and implementation of programmes/projects identified in the IDP
IDP Manager	<ul style="list-style-type: none"> Prepare the IDP process plan and co-ordinate the implementation thereof Manage and co-ordinate the day-to-day activities of the entire IDP process Facilitate effective engagements for public and stakeholder participation in all wards Represent the municipality at inter-governmental engagements with other spheres of government Drafting of all IDP documentation Submit the draft IDP to the MEC for comment Publish the draft IDP for comment to the public Ensure alignment of the municipal IDP with the IDP Framework of the District Municipality Facilitate alignment between the IDP and Budget Amend the IDP document in accordance with the comments of the MEC
Senior Managers	<ul style="list-style-type: none"> Provide technical and financial information in respect of analyzing the priority issues of communities Provide technical and budgetary input in respect of the development and operational strategies of the municipality Preparation of project proposals and business plans for priority projects Ensure integration of all projects and programmes culminating from the IDP process Submit project proposals and business plans to the relevant authorities for funding and or technical support

INTERNAL ROLE PLAYERS	
ROLE-PLAYER	ROLES AND RESPONSIBILITIES
	<ul style="list-style-type: none"> Facilitate the incorporation and updating of all relevant sector plans in the IDP

4.2 Internal Stakeholders

EXTERNAL ROLEPLAYERS	
ROLE-PLAYER	ROLES AND RESPONSIBILITIES
Kouga Municipality	<ul style="list-style-type: none"> Prepare and adopt the IDP Undertake the overall planning, management and coordination of the IDP Process Consider the comments of the MEC on the IDP and adjust the IDP if necessary Ensure the linkage between the Budget and IDP
Local communities, residents and stakeholders	<ul style="list-style-type: none"> Represents interests and contributes knowledge and ideas in the IDP process by participating in and through the ward committee Keep constituencies informed on IDP activities and outcomes
Sarah Baartman District Municipality	<ul style="list-style-type: none"> Ensuring vertical and horizontal alignment of the IDP between the municipality and the district municipality as well as neighbouring municipalities Facilitate district wide IDP engagements to foster cross-border planning between municipalities and the Sarah Baartman District Facilitate joint planning initiatives between municipalities in the district with national and provincial spheres of government structured inter-governmental engagements between the municipality and provincial government Assessment of the MTREF to improve the responsiveness of the budget Preparation of joint strategy workshops with local municipalities; provincial and national role-players and other subject matter specialists.
Provincial Government: COGTA	<ul style="list-style-type: none"> Ensure horizontal alignment of the municipal IDP with all the relevant provincial sector departments Facilitate structured inter-governmental engagements between the municipality and provincial government Participate in the IDP processes through local offices Assessment and commenting on draft IDP's strengthen the credibility thereof Assessment of the MTREF to improve the responsiveness of the budget to the priority needs of communities Provincial Treasury provide guidelines for the preparation Efficient financial management of provincial IDP grants Monitor the progress of the IDP process Facilitate resolution of disputes related to the IDP Assist municipalities in the IDP drafting process where required; and Coordinate and manage the MEC's assessment of IDP's.
Sector Departments	<ul style="list-style-type: none"> Contribute sector expertise and technical knowledge to the formulation of municipal strategies and projects; Provide sector plans and programmes for inclusion in the IDP
National Government	<ul style="list-style-type: none"> National Treasury issues guidelines on the manner in which municipal councils should process their annual budgets Assist with funding and technical support in respect of projects and programmes emanating from the IDP process

5. MECHANISM FOR PUBLIC PARTICIPATION

The involvement of the community stakeholders in the IDP process is one of the main features of the review process. Participation by all stakeholders ensures that the IDP addresses issues experienced by the communities. The following means of communication can be utilized:

- Municipal website and intranet
- Notices at all municipal offices
- Municipal newsletters and press releases
- Loud hailing prior to the public meetings
- Adverts in local newspapers
- Radio announcements
- Emails and bulk SMS to all on consolidated municipal database
- Social media platforms i.e., Facebook, WhatsApp, etc.

MECHANISM	REASON
Newspaper publications	<ul style="list-style-type: none"> • To invite comments from the public for both the draft and the final documents • To ensure the municipality adheres to legislation in terms of publishing notices in the local newspapers
Loud hailing	<ul style="list-style-type: none"> • To alert the community on the IDP process as well to ensure the message is carried out within the community to attend the public participation meetings in order to identify needs
Ward Committee Meetings	<ul style="list-style-type: none"> • Ward committees serve as an official specialized participatory structure within the municipality and a mobilizing agent for community agent for community action within the wards • Ensure constructive and harmonious interaction between the municipality and community through the use and co-ordination of ward residents' meetings and other community development forums.
Mayoral roadshows	<ul style="list-style-type: none"> • To interact with communities in the different wards in order to keep track of the issues they face as well as give feedback regarding various municipal matters
Public engagements /Public "walk-in"	<ul style="list-style-type: none"> • Ensure that venues for public meetings is selected in a manner that enables easy access for community members to attend.

6. MECHANISM FOR PUBLIC PARTICIPATION

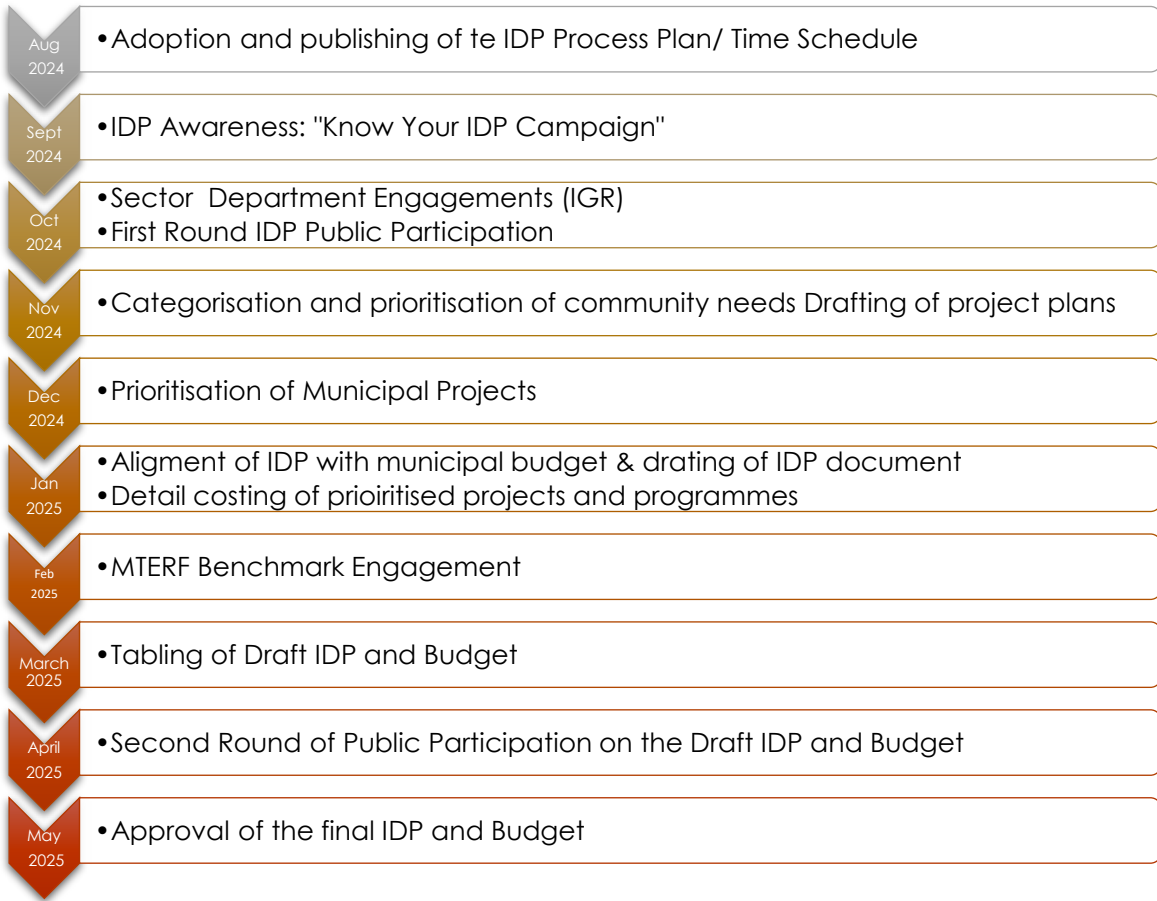
The phases of the IDP/Budget process are indicated in the diagram below. The process speaks to planning, preparation, implementation & monitoring of the IDP/Budget/PMS.



The table below summarizes the important activities and deliverables to be considered during the different phases of the IDP Process:

PHASE	ACTIVITIES	DIRECTORATE / STRUCTURE
Preparation	Approval of IDP Process Plan	Council
Analysis	Establishment of ward committees	PPU
	Conduct community needs analysis through a comprehensive process of public participation	Executive Mayor IDP Manager
	Conduct a socio-economic analysis	All directorates
	Develop ward-based development plans	IDP Manager
	Conduct an organizational SWOT analysis	Municipal Manager
Strategy	Develop strategic objectives through a strategic planning session of Council	Council
	Set specific service delivery and development targets	Council
	Review all sector plans	All directorates
Projects	Develop business plans to give effect to the strategic objectives of Council	All directorates
Integration	Horizontal and vertical alignment of council strategic objectives with other spheres of government	Municipal Manager
	Actively participate in relevant inter-governmental engagements	Council All directorates
Approval	Apply all legislative requirements to ensure the credibility of the IDP process	Executive Mayor Council

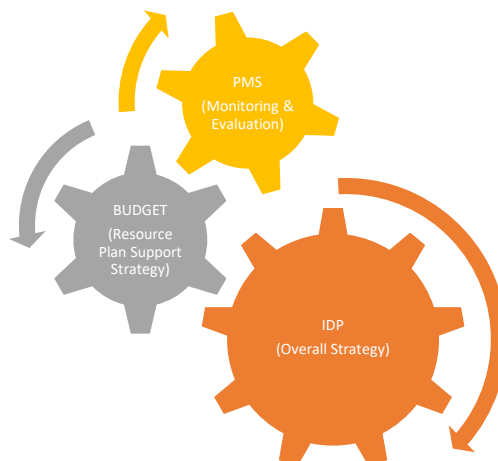
The summary below illustrates the different phases of the drafting of the 2024/2025 IDP Review with key milestones:



7. ALIGNMENT

7.1 Alignment of the IDP, Budget and Performance Management

The IDP review process is mainly geared towards identifying early-warning signs for corrective action whenever it is required. The performance indicators are flowing from the IDP and constitute the heart of the Performance Management System. The IDP Process Plan 2024/2025 aligns the IDP, Budget Process and Performance Management in order to adhere to the legislative requirements. The linkages of the three processes are summarized in the following diagram:



7.2 Alignment of the IDP, Budget and Performance Management

7.2.1 District Alignment

Sarah Baartman District Municipality has established a District IDP Engagement Forum which is attended by the Department of Co-operative Governance, Human Settlements and Traditional Affairs and the Office of the Premier to provide strategic direction in terms of IDP's. The IDP preparation process utilizes this forum to ensure vertical and horizontal alignment.

7.2.2 Alignment with Sector Departments

Alignment with sector departments is essential in order to ensure that the priorities of Kouga Municipality can be reflected in their prioritization process, as well as their projects can be reflected in the IDP document.

8.REPORTING REQUIREMENTS

FREQUENCY	MSA/MFMA – 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. 	<i>MSA Regulation 14(1)(c)</i>
Mid-year reporting	<ul style="list-style-type: none"> The Performance Audit Committee must review the PMS and make recommendations to the Council. 	<i>MSA Regulation 14(4)(a)</i>
	<ul style="list-style-type: none"> The Performance Audit Committee must submit a report at least twice during the year a report to Council. 	<i>MSA Regulation 14(4)(a)</i>
	<ul style="list-style-type: none"> The municipality must report to Council at least twice a year. 	<i>MSA Regulation 14(4)(a)</i>
	<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. 	<i>MFMA S72</i>
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. 	<i>MFMA S121(3)(c)(j) & MSA S46</i>
	<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. 	<i>MFMA S126(1)(a)</i>
	<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. 	<i>MFMA S126(3)(a)(B)</i>
	<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. 	<i>MFMA S127(2)</i>

FREQUENCY	MSA/MFMA – PMS	SECTION
	<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

9. IDP/BUDGET & MSDF TIME SCHEDULE/PROCESS PLAN FOR REVIEW OF 2024/25 FOR IMPLEMENTATION 2025/2026 FINANCIAL YEAR

**IDP/BUDGET & MSDF TIME SCHEDULE OF KEY DEADLINES/PROCESS PLAN FOR REVIEW OF 2024/2025 FOR IMPLEMENTATION 2025/2026
FINANCIAL YEAR**

Nr.	PROCESS	LEGISLATIVE REQUIREMENT	ACTIVITY	RESPONSIBILITY	OUTPUT	TIMEFRAME
JULY 2024						
1.	Monthly Budget Statements	MFMA - Sec 71(1)	Reporting: Submit Monthly report on the budget for period ending 30 June 2024 within 10 daysworking days to Executive Mayor.	CFO	MFMA Section 71 Report	12 July 2024
2.	Capital Adjustments Budget - rollovers	MFMA - Sec28(2)(e) (a) MBRR - Reg 23(5)	Deadline for departments' application for rollovers: Commence with the preparation of Capital Adjustments Budget for the 2024/2025 Financial year.	CFO	Memo circulated to all Directorates on adjustments budget process.	19 July 2024
3.	MSDF	Sections 20 and 21 of SPLUMA read with sections 23 to 35 of the Municipal Systems Act.	Policy Context, Vision Directives Gazette-Notice of Intent. Status Quo: Spatial Challenges & Opportunities.	Director: Planning and Development	Draft policy report submitted.	July 2024
4.	Quarterly Financial Performance Reports	MFMA - Sec 52(d) MFMA - Sec 71(1) MBRR - Reg 29	Reporting: Submit Quarterly report for period ending 30/06/2024 on implementation of the budgetand financial state of affairs of the municipality to Council.	CFO	Council Resolution	30 July 2024
5.	IDP/Budget 2025/26	MFMA S21	Prepare IDP & Budget Time Schedule including internal consultations with key stakeholders.	IDP, Planning & Budget Offices	Draft Time Schedule	July 2024
6.	Performance Management	MSA S56&S57	Performance Agreements: 2024/25 Finalise Performance Agreements of Municipal Manager and Manager reporting to the Municipal Manager: - Submit to MEC - Publicise within 14 days (incl. placing on the municipal website.	Municipal Manager	Signed agreements and Proof of website publication	July 2024
7.	IDP/Budget 2025/26	N/a	Submit Draft IDP/Budget Time Schedule to PT for comment.	BTO	Proof of submission	31 July 2024
8.	Reporting: SDBIP 2023/24	MPPMR 27(4)(d) and (e)	Quarterly SDBIP performance progress report for 4 th Quarter of 2023/24 and finalise Annual Performance Evaluation.	MM	Proof of Submission to Council	31 July 2024
AUGUST 2024						

Nr.	PROCESS	LEGISLATIVE REQUIREMENT	ACTIVITY	RESPONSIBILITY	OUTPUT	TIMEFRAME
9.	Reporting: SDBIP 2023/24	MFMA S75(2) MSA 21(b)	Place 4 th Quarter Performance Report 2023/24 on website (must be placed on website not later than 5 days) after its tabling in the council or on the date on which it must be made public, whichever occurs first).	Manager: PMS	Notice on website	August 2024
10.	MSDF	Sections 20 and 21 of SPLUMA read with sections 23 to 35 of the Municipal Systems Act.	Phase 4: Spatial Concepts & Strategies Spatial concept diagrams & descriptions.	Director: Planning and Development	Draft report	August-September 2024
11.	MSDF	Sections 20 and 21 of SPLUMA read with sections 23 to 35 of the Municipal Systems Act.	Phase 5: Draft Spatial Development Framework Functional regions Action Areas.	Director: Planning and Development	Draft report	August - September 2024
12.	Provincial IDP Assessments	MSA s31(a)	Provincial IDP Annual Assessment Session on Final IDP by Provincial COGTA.	Provincial COGTA	Assessment Report on the IDP	12 – 26 August 2024
13.	Monthly Budget Statements	MFMA - Sec 71(1)	Submit Monthly report on the budget for period ending 31 July 2024 within 10 working days to Executive Mayor.	CFO	MFMA Section 71 Report	14 August 2024
14.	Budget: Adjustment Budget 2024/25	MFMA - Sec 28(2)(e) MBRR - Reg 23 (1) (5)	Budget: Council approves 2024/25 Capital Roll-Over Budget (to be approved by 25 August 2024).	CFO	Council Resolution	23 August 2024
15.	IDP/Budget 2025/26	MFMA S21(1)(b)	COUNCIL MEETING: Approval of the IDP, MSDF & Budget Time Schedule.	Council	Council Resolution	28 August 2024
16.	Budget and IDP Steering Committee	MBRR Reg 4 (1)	Establishment of the Budget and IDP Steering Committee.	Executive Mayor	Budget and IDP Steering Committee Established	28 August 2024
17.	Budget 2025/26	MFMA S17(3)	Determine revenue projections and proposed rate and service charges and drafts initial allocations to functions and departments for the next financial year after considering strategic objectives.	CFO	Revenue projections and proposed rate and service charges and drafts initial allocations	August - October
18.	Budget 2025/26	MFMA S17(3) (j)	Engages with Provincial and National sector departments on sector specific programs for alignment with municipalities plans (schools, libraries, clinics, water, electricity, roads, etc.)	CFO	Summary of inputs from Provincial and National sectors.	28 February 2025

Nr.	PROCESS	LEGISLATIVE REQUIREMENT	ACTIVITY	RESPONSIBILITY	OUTPUT	TIMEFRAME
19.	Annual Report & Annual Financial Statements	MFMA S126 (1)(a) MSA S46 (1) (2)	Annual Report & AFS Submit Annual Financial Statement (AFS) and Annual Performance Report to the AG	Budget & MM Office	Proof of submission/ acknowledgment of receipt	31 August 2024
SEPTEMBER 2024						
20.	Monthly Budget Statements	(b) MFMA Section 71(1)	Reporting: Submit Monthly report on the budget for period ending 31 August 2024 within 10 days working days to the Executive Mayor.	CFO	MFMA Section 71 Report	13 September 2024
21.	IDP/Budget 2025/2026	MFMA – Sec 75 (2) MSA- S21A & 21B	Public Notification: Place advertisement to notify the public of the approved Time Schedule on website, local newspaper and notice boards.	IDP Office	Advertisement/ Notice	September 2024
22.	IDP/Budget 2025/2026	MSA S32(1)(b)(i)	Submit the adopted Time Schedule to the MEC for Local Government & PT.	IDP Office	Proof of submission/ acknowledgment of receipt	September 2024
23.	IDP/Budget 2025/2026	N/A	IDP Awareness: "Know your IDP" Campaign.	IDP Office	Attendance Registers/Awareness Programme	6-27 September 2024
24.	Alignment	MSA 29(3)	District IDP Rep Forum.	IDP Office	Alignment of processes	September 2024
OCTOBER 2024						
25.	Monthly Budget Statements	MFMA Section 71(1)	Submit Monthly report on the budget for period ending 30 September 2024 within 10 days working days to Executive Mayor.	CFO	MFMA Section 71 Report	14 October 2024
26.	Quarterly Financial Performance Reports	MFMA - Sec 52(d) MFMA - Sec 71(1) MBRR - Reg 29	Submit Quarterly report for period ending 30 September 2024 on implementation of the budget and financial state of affairs of the municipality to Council.	CFO	Council Resolution	30 October 2024
27.	Budget and IDP Steering Committee	MBRR Reg 4 (1)	1 st Budget & IDP Steering Committee Meeting.	Executive Mayor	Meeting outcomes/resolution	October 2024
28.	Reporting: SDBIP 2024/25	MPPMR 14(1)(a) and (b)1	Reporting: SDBIP 2024/25 Quarterly SDBIP performance report for 1 st Quarter 2024/25 to Council.	Office of the Municipal Manager (PMS Unit)	SDBIP performance report noted	October 2024
29.	Review of Performance by MPAC	MFMA Circular 63 MSA S126(1)(a) MFMA S129	Moderate Performance Evaluation Reports preparation for Council.	MPAC Council	Moderated Reports and adopted by Council	December 2024

Nr.	PROCESS	LEGISLATIVE REQUIREMENT	ACTIVITY	RESPONSIBILITY	OUTPUT	TIMEFRAME
30.	IDP/Budget 2025/2026	MSA-S29 (1) (b)(i)	First round of public participation with all the 15 ward committees: <ul style="list-style-type: none"> ▪ To provide feedback on progress made on existing projects and share information on future projects; and ▪ To afford the ward committees an opportunity to review ward priorities and make further submissions 	IDP Office & ALL Directors	Determine and assess current level of development and the emerging challenges, opportunities and priority issues	October 2024
31.	Budget 2025/2026	MFMA s 35, 36, 42; MTBPS	Accounting officer does initial review of national policies and budget plans and potential price increases of bulk resources with function and department officials	Municipal Manager	Policies reviewed	October 2024
32.	Alignment	MSA29 (1) (iii)	IGR Coordination Engagements: Align provincial & national programmes to IDP priorities	IDP Office & Executive Mayor's Office	Priority Alignment	22-24 October 2024
NOVEMBER 2024						
33.	Publication of quarterly financial performance reports	MFMA – 75(2)	Place 2024/25 First Quarter Performance Reports on municipal website	Manager: BTO	Website publication	4 November 2024
34.	Monthly Budget Statements	MFMA Section 71(1)	Submit Monthly report on the budget for period ending 31 October 2024 within 10 days working days to Executive Mayor	CFO	MFMA Section 71 Report	14 November 2024
35.	STRATEGIC PLANNING SESSION:	N/A	Determine the 2024/2025 strategic objective	Council/MM/Deputy/ MM Councillors and Directors	Reviewed strategic intent	November 2024
36.	MSDF	Sections 20 and 21 of SPLUMA read with sections 23 to 35 of the Municipal Systems Act	Phase 6: Consultation workshops, Stakeholder Engagement report , Gazette notice for publication	Director: Planning and Development	Stakeholder Engagement report	November 2024 – January 2025
37.	IDP/Budget 2025/2026	Not applicable	Capture and refine all community inputs from the needs analysis process and sector engagement.	IDP Office	Refined list of priorities	November 2024
38.	Review of budget-related policies	MFMA – Sec21 MBRR – Part 3	Policy workshop	Councillors/MM/DMM/ Directors and Managers	Reviewed Budget-Related Policies.	21 November 2024
39.	Submission of 2024/25 Adjustments Budget inputs by Directorates	MFMA – Sec 28	Receive inputs from Directorates for 2024/25 Adjustments Budget	All Directorates	Directorate Adjustments budget inputs	29 November 2024

Nr.	PROCESS	LEGISLATIVE REQUIREMENT	ACTIVITY	RESPONSIBILITY	OUTPUT	TIMEFRAME
DECEMBER 2024						
40.	Monthly Budget Statements	MFMA Section 71(1)	Submit Monthly report on the budget for period ending 30 November 2024 within 10 days working days to Executive Mayor	CFO	MFMA Section 71 Report	13 December 2024
41.	IDP/Budget 2025/2026	MFMA Guidelines	Budget Alignment: Check with National, Provincial & District Municipality for any adjustments to projected allocations for the next three years	Budget Office	Budget Alignment	December 2024
JANUARY 2025						
42.	2025/26 Draft Annual Budget.	MFMA, MBRR and mSCOA regulations	A budget process plan outlining the 2025/26 draft operating and capital budget inputs, legislation requirements and engagement schedule is circulated to all directorates	Budget Office	Budget strategy with high level estimates	6 January 2025
43.	Monthly Budget Statements	MFMA Section 71(1)	Submit Monthly report on the budget for period ending 31 December 2024 within 10 days working days to Executive Mayor	CFO	MFMA Section 71 Report	15 January 2025
44.	Quarterly Financial Performance Reports	MFMA - Sec 52(d) MFMA - Sec 71(1) MBRR - Reg 29	Submit Quarterly report for period ending 31 December 2024 on implementation of the budget and financial state of affairs of the municipality to Council	CFO	Council Resolution	29 January 2025
45.	Mid-Year Budget and Performance Assessment	MFMA S72	Prepare and submit Mid-Year Budget and Performance Assessment Report to Executive Mayor, Provincial Treasury and National Treasury	MM, CFO and All Directors	MFMA Section 72 Report	25 January 2025
46.	Mid-Year Budget and Performance Assessment	MFMA S72	Submit Mid-Year Budget and Performance Assessment Report to Council	MM, CFO and All Directors	Council	29 January 2025
47.	SDBIP 2024/25 Amendments:	MFMA S54(1)	Amend/revise 2024/25SDBIP: Directorates to submit current year SDBIP amendments to MM's Office (PMS Unit).	All Directorates	SDBIP amendments	January 2025
48.	Budget 2024/25: Adjustment Budget	MFMA S28	Executive Mayor tables adjustments budget for approval by Council MFMA Section 28.	Executive Mayor	Approved adjustments budget	29 January 2025

Nr.	PROCESS	LEGISLATIVE REQUIREMENT	ACTIVITY	RESPONSIBILITY	OUTPUT	TIMEFRAME
49.	Section 56/57 Managers' half-yearly evaluations for 2024/25	MSA S56 of 57	Conduct mid-year evaluations.	MM & Executive Mayor	Performance evaluated	January-March 2025
50.	Section 56/57 Managers' yearly evaluations for 2024/25	MSA S56 of 57	Conduct Annual 2023/2024 performance evaluation	MM & Executive Mayor	Performance evaluated	January-March 2025
51.	Annual Report 2023/2024	MFMA S121	Table Draft AR & AFS: Mayor tables draft AR & AFS.	Executive Mayor	Approved Draft AR & AFS	25 January 2025
52.	Submission of 2025/26 Draft Annual Budget inputs by Directorates.	MFMA – Sec 16	Receive inputs from Directorates for 2025/26 Draft Annual Budget.	All Directorates	Draft budget inputs	27 January 2025
53.	Submission of 2025/26 Draft Tariff inputs by Directorates.	MFMA – Sec 16	Receive inputs from Directorates for 2025/26 Draft Tariffs.	All Directorates	Draft inputs submitted	31 January 2025
FEBRUARY 2025						
54.	Publication of quarterly financial performance reports	MFMA – 75(2)	Place 2024/25 Second Quarter Performance Reports on municipal website.	Manager: BTO	Website publication	3 February 2025
55.	Publication of Mid-Year Budget and Performance Assessment	MFMA – 75(2)	Make public the Mid-Year Budget and Performance Report on municipal website.	Manager: BTO	Website publication	3 February 2025
56.	Monthly Budget Statements	MFMA Section 71(1)	Submit Monthly report on the budget for period ending 31 January 2025 within 10 days working days to Executive Mayor.	CFO	MFMA Section 71 Report	14 February 2025
57.	Publication of the approved 2024/25 Adjustments Budget.	MFMA – Sec 28(7)	Make public the approved 2024/25 Adjustments Budget on municipal website.	Manager: BTO	Website publication	3 February 2025
58.	IGR Coordination Engagements	MSA29 (1) (iii)	Align provincial & national programmes to IDP priorities	IDP Office & Executive Mayor's Office	Priority Alignment	11-13 February 2025
59.	SDBIP 2024/25 Amendments: Amend SDBIP following adjustment budget	MFMA S54 (1) (c)	Submit amendments to the SDBIP following adjustment budget	PMS Manager	Council Resolution	February 2025
60.	Submission of tabled Adjustments Budget to National & Provincial Treasury (within 10 working days after tabling to Council)	MFMA S28 MBRR Reg. 24 & 27	Submit tabled adjustments budget	MM & CFO	Proof of submission (NT GoMun Upload)	February 2025
61.	Provincial Treasury Assessment Meeting on Mid-year Performance	MFMA S (4) & S5(2)	Mid-Year Engagement	MM & CFO	Assessment outcomes	11 February 2025

Nr.	PROCESS	LEGISLATIVE REQUIREMENT	ACTIVITY	RESPONSIBILITY	OUTPUT	TIMEFRAME
62.	IDP and Budget Steering Committee.	Compliance on Legislative Requirements	2nd Budget and IDP Steering Committee Meeting: Directors present priority issues/proposed projects	IDP& Budget Steering Committee	Develop objectives for priority issues and determine programmes to achieve strategic intent including the development of the Strategic Scorecard	February 2025
63.	IDP/Budget 2025/26	MSA S26 (a)	Review / confirm the Municipal Vision, Mission, Strategic Goals and Values	IDP& Budget Steering Committee	Budget strategy with high level estimates	February 2025
64.	SDBIP 2025/26	MFMA S53 (1) (b)	Co-ordinate the development of draft 2025/26 SDBIP One on one with all Directorates to confirm KPIs and performance targets	PMS Office	Draft SDBIP	February 2025
65.	Draft Annual Budget 2025/26	MFMA S75, 87 &68	Tariff Workshop: Review tariffs	CFO	Budget guidelines	18 February - 2025
66.	Alignment	MSA S 29 (3)	District IDP Forum: Workshop with all SBDM Local Municipalities on IDP alignment	IDP Office	Alignment of priorities	February 2025
MARCH 2025						
67.	Monthly Budget Statements.	MFMA Section 71(1)	Submit Monthly report on the budget for period ending 28 February 2025 within 10 days working days to Executive Mayor	CFO	MFMA Section 71 Report	14 March 2025
68.	Tabling of the Draft IDP, Budget, Tariffs, Budget Related Policies and SDBIP in Council.	MFMA – Sec16(2) MSA – Sec 25 MBRR – Part 3	Council to consider and adopt the Draft IDP, Budget, Tariffs, Budget-Related Policies and SDBIP (at least 90 days before the start of the budget year)	Executive Mayor	Approved Draft IDP, Budget, Tariffs, Budget-Related Policies and SDBIP	27 March 2025
69.	Council adopts Annual & Oversight Report by 31 March MFMA Section 129(1)	MFMA S129 (1)	Annual & Oversight Report to table to Council	MM & Executive Mayor	Oversight report approved	March 2025
70.	Adopted Annual Report including Oversight Report made public within seven days of adoption MFMA Section 129(3) & MSA Section 21A	MFMA S 129 (3) & MSA Section 21 (A)	Annual Report & Oversight Report to be made public in newspaper	MM and PMS Manager		27 March 2025
71.	Within seven days of adoption of Annual & Oversight Report submit to	MFMA S 129 (3) & MSA Section 21 (A)	Documents to be submitted	MM		1 April 2025

Nr.	PROCESS	LEGISLATIVE REQUIREMENT	ACTIVITY	RESPONSIBILITY	OUTPUT	TIMEFRAME
	Provincial Legislature and relevant MECs					
72.	SDBIP 2025/26	MFMA S53 (1) (b)	Setting up of Key Performance Indicators and targets linked to the municipal strategic objectives including predetermined objectives	PMS Office	Draft SDBIP	31 March 2025
73.	Provincial IDP Managers Forum	MSA S31	Legal compliance.	IDP Office	Incorporate programmes and projects in the IDP	March 2025
74.	Integration of sector plans and institutional programmes	MSA S41	To inform the review and updating of IDP and Institutional SDBIP.	IDP Office, MM and All Directors		March 2025
APRIL 2025						
75.	Publication of approved Draft IDP/Budget and the relevant documentation.	MFMA – Sec 22(a) MSA – Sec 21A	Advertise the Draft IDP, Budget, SDBIP and other required documents and provide least 21 days for public comments and submissions.	IDP OFFICE	Adverts and Municipal website Notices	April 2025
76.	Submission of the Draft IDP and Budget Documents.	MFMA S 22 (b), MSA S 32(1), MBRR – Reg. 20	Submit the Draft IDP, Budget and SDBIP to National and Provincial Treasury, prescribed national or provincial organs of state.	IDP/Budget Office/MM	Proof of submission (Emails and NT GoMun Upload)	April 2025
77.	Monthly Budget Statements	MFMA Section 71(1)	Submit Monthly report on the budget for period ending 31 March 2025 within 10 days working days to Executive Mayor.	CFO	MFMA Section 71 Report	14 April 2025
78.	Quarterly Financial Performance Reports	MFMA - Sec 52(d) MFMA - Sec 71(1) MBRR - Reg 29	Submit Quarterly report for period ending 31 March 2025 on implementation of the budget and financial state of affairs of the municipality to Council.	CFO	Council Resolution	30 April 2025
79.	Budget and Benchmark Assessments	MSA 31 (a) (b) & (c)	To monitor the budget process and ensure that timeframes and compliance issues are met	IDP Office, MM and All Directors	Assessment Report	11 April 2025
80.	IDP/Budget	MPPR Reg. 15	Second round of public participation: ❖ Invite public comments on Draft IDP Review and Budget including engagements with all the 15 ward committees. ❖ To provide feedback on current and future IDP projects as proposed by wards; and	ALL	Incorporate programmes and projects in the IDP	April/May 2025

Nr.	PROCESS	LEGISLATIVE REQUIREMENT	ACTIVITY	RESPONSIBILITY	OUTPUT	TIMEFRAME
			❖ To create an opportunity for further inputs on key highlights & proposals from the Draft Budget			
81.	District IDP Representative Forum	MSA29 (3)	Legal compliance	IDP Office		April 2025
MAY 2025						
82.	Publication of quarterly financial performance reports	MFMA – 75(2)	Place 2024/25 Third Quarter Performance Reports on municipal website	Manager: BTO	Website publication	5 May 2025
83.	IGR Co-ordination Engagements	MSA S 29 (1) (iii)	Align provincial & national programmes to IDP	Sector Departments, IDP Office, MM and All Directors	Sector Alignment	13-15 May 2025
84.	Monthly Budget Statements	MFMA Section 71(1)	Submit Monthly report on the budget for period ending 30 April 2025 within 10 days working days to Executive Mayor	CFO	MFMA Section 71 Report	15 May 2025
85.	District IDP Representative Forum	MSA S29 (3)	Workshop with SBDM on IDP Alignment	IDP Office	Alignment of IDP	21 May 2025
86.	Approval of the Final IDP, Budget, Tariffs and Budget Related Policies in Council.	MFMA – Sec24	Council meeting to adopt final IDP, Budget and Budget Related Policies (at least 30 days before the start of the budget year)	Council	Approved IDP, Budget, Tariffs and Budget-Related Policies	29 May 2025
JUNE 2025						
87.	Publication of approved Final IDP/Budget and the relevant documentation	MFMA – Sec 22 & 75 MSA – Sec 21A & 21B	Place the IDP, Budget, all Budget-Related documents and all Budget-Related Policies on the municipal website	IDP/Budget Office	Website publication	3 June 2025
88.	Submission of the Final IDP and Budget Documents	MBRR Reg. 20 (2) & MFMA S24 (3)	Submit approved IDP, Budget to National and Provincial Treasuries and the relevant organs of state and departments	IDP/Budget Office/MM	Proof of submission (Emails and NT GoMun Upload)	June 2025
89.	Monthly Budget Statements	MFMA Section 71(1)	Submit Monthly report on the budget for period ending 31 May 2025 within 10 days working days to Executive Mayor	CFO	MFMA Section 71 Report	13 June 2025
90.	SDBIP 2025/2026	MFMA S53 (1) (b) & MSA S57	Finalisation and submission of draft 2025/26 SDBIP and annual performance agreements by Municipal Manager to the Executive Mayor	MM	Approved SDBIP and annual performance agreements	June/July 2025

Nr.	PROCESS	LEGISLATIVE REQUIREMENT	ACTIVITY	RESPONSIBILITY	OUTPUT	TIMEFRAME
91.	SDBIP 2025/2026	MFMA S53	Executive Mayor approves the 2025/2026 SDBIP and annual performance agreements of the Municipal Manager and Senior Managers within 28 days after the approval of the IDP and budget	Executive Mayor	Approved SDBIP and annual performance agreements	June/July 2025
92.	SDBIP 2025/2026	MSA S53 (3) (b)	Submit the approved SDBIP and performance agreements to MEC Local Government within 14 days after approval	MM/ IDP/ Budget Office	Approved SDBIP and annual performance agreements	July 2025