



IDP & BUDGET PROCESS PLAN 2025/2026 FINANCIAL YEAR



**LETSEMENG LOCAL
MUNICIPALITY**

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1. INTRODUCTION AND BACKGROUND

The Review Process Plan is an organized activity plan that outlines the process of development of the Integrated Development Plan, Budget and Performance Management and Development System. This review process plan outlines the manner in which the 2024-2025 Integrated Development Plan, Budget and Performance Management and Development System process will be undertaken.

Section 153 of the Constitution of the Republic of South Africa provides that a municipality must "structure and manage its administration and planning processes to give priority to the basic needs of the community and to promote the social and economic development of the community". This constitutional provision illustrates the need for integrating the planning, budgeting, implementation and reporting processes of all public institutions. The Integrated Development Plan of a municipality is developed for a five-year period and is reviewed annually.

Section 25 of the Municipal Systems Act, No 32 of 2000 states that: "Each municipal council must, within a prescribed period after the start of its elected term, adopt a single, inclusive and strategic plan for the development of the municipality.

The Integrated Development Plan, as a municipality's strategic plan, informs Municipal decision-making as well as all the business processes of the municipality. The Integrated Development Plan must inform the municipality's financial and institutional planning and most importantly, the drafting of the annual budget. This plan includes the following:

- A programme specifying the time frames for the different planning steps;
- 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;
- Clear roles and responsibilities for all
- An indication of the organisational arrangements for the Integrated Development Plan Review Process;
- Binding plans and planning requirements, i.e. policy and legislation; and
- Mechanisms and procedures for vertical and horizontal alignment

2. LEGAL CONTEXT

Section 25 (1) of the Municipal Systems Act (32 of 2000) indicates that: "Each Municipal Council must, within prescribed period after the start of its elected term, adopt a single, all-inclusive and strategic plan for the development of the municipality which:

1. Links, integrates and coordinates plans and considers proposals for the development of the community;
2. Aligns the resources and capacity of the municipality with the implementation of the plan;
3. Complies with the provisions of this Chapter (Chapter 5 MSA); and
4. Is compatible with national and provincial development plans and planning requirements binding on the municipality in terms of legislation".

In terms of Section 28 and 29 of the Municipal Systems Act (2000)

Section 28 : Adoption of process

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. A municipality must give notice to the local community of particulars of the process it intends to follow.

Section 29: Process to be followed

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 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.
- 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.

A district municipality must:

- a. Plan integrated development for the area of the district municipality as a whole but in close consultation with the local municipalities in that area;
- b. Align its integrated development plan with the framework adopted in terms of Section 27; and
- c. Draft its integrated development plan, considering the integrated development processes of, and proposals submitted to it by the local municipalities in that area

A local municipality must:

- a. Align its integrated development plan with the framework adopted in terms of Section 27; and
- b. draft its integrated development plan, considering the integrated development processes of, and proposals submitted to it by the district municipality.

The preparation and adoption of a Review Process Plan is provided for under Section 28 of the Municipal Systems Act, No 32 of 2000, which states:

Each municipal council must, within a prescribed period after the start of its elected term, must adopt a process set out in writing to guide the planning, drafting, adoption and review of its integrated development plan”.

The Municipal Finance Management Act, No 56 of 2003, is very clear with respect to timeframes for the IDP and the budget.

Section (21) and (24) of the Municipal Finance Management Act, 56 of 2003, requires the Budget and Integrated Development Plan Schedule to be adopted by Council by the end of August, the draft Budget and Integrated Development Plan to be tabled before the council in March and final Budget and Integrated Development Plan to be approved by council in May each year.

3. ROLES AND RESPONSIBILITIES

Role Player	Roles and responsibilities
Council	<p>Adoption of a District Framework and Process Plan.</p> <p>Ensure the amendment of the Integrated Development Plan under changing circumstances.</p>
Mayor	<p>Adoption of the Integrated Development Plan and Budget</p> <p>General management of the drafting of the Integrated Development Plan</p> <p>Assign responsibilities in this regard to the Municipal Manager and Portfolio Committees.</p> <p>Recommend the draft Integrated Development Plan and Budget to the Council</p>
Ward Councillors	<p>Link the planning process to their constituencies and/or wards;</p> <p>Be responsible for organising public consultation and participation;</p> <p>Ensure the annual business plans, and municipal budget are linked to and based on the IDP.</p>
Portfolio Committee	<p>Political over-sight of the IDP Process and recommendations to the Executive Committee.</p>
Municipal manager	<p>For adoption/Approval.</p> <p>Decide on planning process;</p> <p>Develop and compile a draft Integrated Development Plan and Spatial Development Framework</p> <p>Monitor the process of Integrated Development Plan and Spatial Development Framework Review;</p> <p>Overall Management and co-ordination;</p> <p>Provide the necessary resources for the compilation and implementation of the Integrated Development Plan and Spatial Development Framework.</p>
Directors	<p>Provide technical/ sector expertise</p> <p>Identify strategic gaps in the existing plans, and advise accordingly</p> <p>Prepare and review selected Sector Plans.</p> <p>Prepare draft progress reports and proposals.</p>
Strategic Manager	<p>Day-to-day management of the process</p> <p>Assist and support the Municipal Manager in the development of the Integrated Development Plan</p>

	<p>Facilitate the sitting of the Integrated Development Plan Steering Committee and Rep Forum</p> <p>Ensure that phases of the Integrated Development Plan are fully implemented and reported accordingly.</p> <p>Oversee the alignment of the planning process internally and with those of the local municipal areas</p> <p>Responsible for the management and co-ordination of the IDP Process.</p> <p>Co-ordination with the District Municipality, Municipal Manager, IDP Steering Committee, IDP Representative Forum and the broad public;</p> <p>Finalise Process Plan to be adopted by Council;</p> <p>Adjust the IDP according to the instructions of COGTA and /or MEC;</p> <p>Identify additional role-players to sit on the IDP Representative Forum;</p> <p>Ensure the continuous participation of role players;</p> <p>Monitor the participation of role players;</p> <p>Ensure documentation is prepared properly;</p> <p>Respond to comments and enquiries;</p> <p>Ensure alignment of the IDP with other IDPs within the District Municipality;</p> <p>Co-ordinate the inclusion of Sector Plans into the IDP documentation;</p> <p>Co-ordinate the inclusion of the Performance Management System (PMS) into the IDP;</p> <p>To submit the reviewed IDP to the relevant authorities.</p>
IDP and Budget Steering Committee	<p>Provides terms of reference for the various planning activities;</p> <p>Commissions research studies</p> <p>Considers and comments on inputs from provincial sector departments and support providers;</p> <p>Makes content recommendations;</p> <p>Prepares, facilitates and documents meetings</p>
Task Team	<p>A Sub-committee for specific activities and outputs, which should include additional persons outside the Steering Committee.</p> <ul style="list-style-type: none"> - Dissemination of information and invitations - Logistics of workshops - Strategies and implementation

4. ORGANISATIONAL ARRANGEMENT

The municipality will employ the following structures and platforms to ensure continued liaison and coordination throughout the Integrated Development Plan process:

4.1 INTEGRATED DEVELOPMENT PLAN, PERFORMANCE MANAGEMENT AND DEVELOPMENT SYSTEM, AND BUDGET REPRESENTATIVE FORUM

The Integrated Development Plan, Performance Management and Development System and Budget Representative Forum, formed as part of the Integrated Development Plan development process, will continue to function throughout the Integrated Development Plan development. Should circumstances warrant, their terms of reference or representation may be extended to suit changed circumstances or shortcomings identified during the Integrated Development Plan process.

The Representative Forum is comprised of the Executive Mayor, Councillors, Ward Committees, Political Parties, Organised Labour and Senior Management; representatives from sector departments, parastatal bodies, Non-Governmental Organisations, business fraternity, and other interested organized bodies. This forum is chaired by the Mayor.

4.2 TECHNICAL INTEGRATED DEVELOPMENT PLAN AND BUDGET STEERING COMMITTEE

The Integrated Development Plan, Performance Management and Development System and Budget Steering Committee, form part of the Integrated Development Plan development process, will continue to function throughout the Integrated Development Plan development. Should circumstances warrant, their terms of reference or representation may be extended to suit changed circumstances or shortcomings identified during the Integrated Development Plan process.

This committee will monitor progress of the development of the Integrated Development Plan Review Process Plan document. Of critical importance is that it will be the structure that "puts it all together". This is important because there are a number of sub-activities that form part of the Integrated Development Plan development, each of which will require a specific focus.

4.3 INTERNAL STRUCTURES

To ensure development planning, budgeting and implementation monitoring are as follows:

- Council
- EXCO
- Section 80 Committees
 - o Finance and technical Committee
 - o Community and Corporate Services Committee
 - o MPAC

5. LEGISLATIVE OVERVIEW OF THE INTEGRATED DEVELOPMENT PLANNING PROCESS

Chapter 5 and Section 25(1) of the Municipal Systems Act, 32 of 2000

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

- a) Links, integrates and co-ordinates plans and considers 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 Is compatible with national and provincial development plans and planning requirements binding on the municipality in terms of legislation.

Section 26 of the Municipal Systems Act (2000): Core components of Integrated Development Plan An integrated development plan must reflect:

- a) The municipal council's vision for the long-term development of the municipality with special emphasis on the municipality's most critical development and internal transformation needs
- b) An assessment of the existing level of development in the municipality, which must include an identification of communities which do not have access to basic municipal services;
- c) The council's development priorities and objectives for its elected term, including its local economic development aims and its internal transformation needs;
- d) The council's development strategies which must be aligned with any national or provincial sectoral plans and planning requirements binding on the municipality in terms of legislation;
- e) A spatial development framework which must include the provision of basic guidelines for a land use management system for the municipality;
- f) The council's operational strategies;
- g) Applicable disaster management plans;
- h) A financial plan, which must include a budget projection for at least the next three years; and
- i) The key performance indicators and performance targets determined in terms of section 41

5.1 INTEGRATED DEVELOPMENT PLAN REVIEW PROCESS

The Municipal Systems Act, 32 of 2000, in Section 34 outlines legislative prescripts in respect of the annual review and amendment of integrated development plan.

A municipal council:

- (a) must review its integrated development plan:
 - i) Annually in accordance with an assessment of its performance measurements in terms of section 41; and
 - ii) To the extent that changing circumstances so demand;
 - iii) May amend its Integrated Development Plan in accordance with a prescribed process.

5.2 PURPOSE OF A REVIEW

For the Integrated Development Plan to remain relevant the municipality must assess implementation performance and the achievement of its targets and strategic objectives. In the light of this assessment the Integrated Development Plan is reviewed to reflect the impact of successes as well as corrective measures to address problems.

The Integrated Development Plan is also reviewed in the light of changing internal and external circumstances that impact on the priority issues, outcomes and outputs of the Integrated Development Plan. The Integrated Development Plan has to be reviewed annually in order to:

- Ensure its relevance as the municipality's strategic plan;
- Inform other components of the municipal business process including institutional and financial planning and budgeting; and
- Inform the cyclical inter-governmental planning and budgeting cycle.

The annual review must inform the municipality's financial and institutional planning, and the drafting of the annual budget. It must be completed in time to properly inform the latter

5.3 AMENDMENT OF THE INTEGRATED DEVELOPMENT PLAN

In terms of Section 34(b) of the Municipal Systems Act, 32 of 2000, a municipal council may amend its Integrated Development Plan in accordance with the prescribed process. The need to amend the Integrated Development Plan could arise from the 2 different scenarios:

- (a) The annual performance review; or
- (b) Changing circumstances.

Based on the findings of the annual performance review of the Integrated Development Plan, the municipality may decide to amend its Integrated Development Plan. The following factors within the annual performance review may be evaluated when considering amending the Integrated Development Plan:

- Whether the aims and objectives of the Integrated Development Plan are reached by the Municipality;
- Whether the direction provided within the Integrated Development Plan is incorporated within the sectoral plans; and
- Whether the Municipal budget being spent is in line with the planned expenditure.
- Changes in legislation, policy, norms or standards
- Disaster (e.g. drought, pandemics, etc)
- Thresholds being reached in terms of certain parameters (e.g. air quality standard, water quality standard, water supply level, etc.);
- Significant proposal for development in the municipal area that will result in significantly changed human settlement needs, socio-economic needs or altered natural environments;
- Drastic change in population growth;
- Change in political leadership resulting in the change of priorities; and
- New information that gives rise to the need for new or additional or changed policies, programmes and projects or adapted proposals.

5.4 INTEGRATED DEVELOPMENT PLANNING CYCLE FOR DEVELOPMENT OF FIVE-YEAR INTEGRATED DEVELOPMENT PLAN

Phase 1- Research, Information Collection and Analysis

- Legal Framework Analysis
- Leadership Guidelines
- Municipality Technical Development Analysis
- Community and Stakeholder Analysis
- Institutional Analysis
- Economic Analysis
- Socio-Economic Analysis
- Spatial Analysis
- Environmental Analysis
- In-depth Analysis and identification of Key Development Priorities

Phase 2- Development Strategies

- Identifying Vision, Mission and Value System
- Perform a Gap Analysis
- Identify Key Performance Areas

- Determine Strategies and Development Objectives
- Link Key Performance Areas and Objectives to Sectoral Functions

Phase 3-Programmes and Projects

- Performance Management and Development Systems
- Identify capital projects
- Identify Specific Programmes
- Compile a Five-Year Operational Plan
- Phase 4- Consolidation and Integration
- Integration of processes
- Institutional Restructuring and Alignment
- Compile and Integrated Communication Plan
- Phase 5- Adoption, Public Participation and Approval
- Adoption By Municipal Council
- District Alignment
- Public Comments
- National and Provincial Alignment
- Compiling Municipal Budget
- Final Approval By Municipal Council
- Compiling Operational Plans
- Monitor, Evaluate and Review Reporting

6. PUBLIC PARTICIPATION

The Municipal Systems Act, 32 of 2000, Chapter 4 encourages community participation in the affairs of the municipality. Further one of the main features of the integrated development planning is the involvement of community and stakeholder organizations in the process of developing the Integrated Development Plans.

Participation of affected and interested parties is very important to ensure that the Integrated Development Plan addresses the real issues that are experienced by the citizens of a municipality. The municipality will, at the start of the Integrated Development Plan review process, place a blanket notice on the local newspapers inviting interested parties to participate in the representative forums of all municipalities within the municipality's area of jurisdiction.

6.1 MECHANISMS OF PUBLIC PARTICIPATION

The following mechanisms will be used for public participation within the municipality:

6.1.1 INTEGRATED DEVELOPMENT PLAN, PERFORMANCE MANAGEMENT AND DEVELOPMENT SYSTEM AND BUDGET REPRESENTATIVE FORUM

The Forum will represent all stakeholders and will be inclusive as possible, additional organizations will be encouraged to participate in the forum throughout the process.

6.1.2 MEDIA

Amongst other means

The Local press will be used to inform the community of the progress with respect to the Integrated Development Plan reviews - Radio broadcasts covering the area of the municipality - Municipal notice boards, including; libraries, satellite offices, municipal websites, etc.

6.1.3 IMBIZOs

These will be broad based and will target members of the community at a greater scale in the municipality.

6.1.4 THE MUNICIPAL WEBSITE, WHATSAPP GROUPS AND FACEBOOK PAGES

The Municipal Website, WhatsApp and Facebook Pages will be utilised to communicate and inform the community. Copies of the Integrated Development Plan and Budget will be placed on the website for communities and service providers to download.

6.1.5 MUNICIPAL ROADS SHOWS

The municipality to embark on road shows as part of the Integrated Development Plan process, to share information and to obtain community concerns

7. MONITORING AND AMENDMENTS

It is very critical that the monitoring and review mechanisms be catered for in the planning process. The following with regards to monitoring and amendment of the Integrated Development Plan and Budget Review Process Plan is recommended:

- The Municipal Manager and/or delegated official co-ordinate and monitor the Integrated Development Plan development process;
- Progress to be reported to the Executive Mayor, and any deviations from the Review Process Plan must be highlighted;
- The Executive Mayor may be advised to make amendments to the Review Process Plan should these be required. An example of this would be revisiting time frames in the event of unforeseen delays

8. MECHANISMS AND PROCEDURES FOR ALIGNMENT

The Integrated Development Plan planning process is a local process, which requires the input and support from other spheres of government at different stages. Alignment is the instrument to synthesize and integrate the top-down and bottom-up planning process between different spheres of government. Mechanisms and procedures for vertical and horizontal alignment have been discussed under Organizational Arrangements, however, it is important to note that the planning processes need to be coordinated and addressed jointly.

The municipality must ensure that alignment between local municipalities takes place, and the Free State Department of Local Government and Traditional Affairs should play a coordinating role in ensuring that all other spheres and especially sector departments understand the need for alignment and their role within the Local and District Integrated Development Plan processes.

8.1 ROLE-PLAYER

While the Integrated Development Plan process is a local government process, it also requires substantial input and support from other spheres of Government i.e. National and Provincial departments-as well as the private sector, parastatal bodies, Non-Governmental Organisations, Community Based Organisations and the community at large.

Accordingly, there needs to be alignment with these role-players. In principle, the roles of the various spheres of government in the Integrated Development Plan review process are anticipated to be as follows:

8.1.1 NATIONAL LINKAGES

The national sphere of government should at least provide a framework for the preparation of the sector plans, and where possible funding for such plans. The national sphere should also coordinate and prioritise programmes and budgets between sectors and the national sphere in line with the framework.

8.1.2 ALIGNMENT OF THE XHARIEP DISTRICT MUNICIPALITY INTEGRATED DEVELOPMENT PLAN REVIEW PROCESS FRAMEWORK AND THE INTEGRATED DEVELOPMENT PLANNING REVIEW PROCESS PLAN

As part of the process of strengthening sector participation in the development of the Municipal Integrated Development Plans, national and provincial sector departments will be expected to share their current and future projects and programmes for the Xhariep District Municipality.

Furthermore, sector departments will be expected to participate in the Integrated Development Plans processes of the Xhariep District Municipality and its local municipalities. The strategic planning sessions of municipality will be utilized as one of the key platforms to enable the participation of the external stakeholders to contribute to the development of the Integrated Development Plan.

8.1.3 PROVINCIAL LEVEL

As with the National Government, the Free State Provincial Government should prepare sectoral guidelines and funding for the preparation of sector plans. This will contribute to the creation of a normative framework and consistency between municipalities. The development of the sector plans programmes needs to be coordinated, aligned and cascaded down to local level. This can be facilitated at the provincial level through the Office of the Premier in line with the Free State Provincial Growth and Development Strategic 2014-2019.

9. 2025/2026 IDP/BUDGET PROCESS PLAN

The following is the Schedule of the Planned Activities to Align With IDP, Budget and PMS Process Management Plan for 2024/25 Financial Year

ACTION	LEGISLATION	RESPONSIBILITY	ACTION DATE	TO WHOM
Preparation Phase				
Presentation of the Draft IDP and budget Process Plan for 2025/26 to the IDP/Budget Steering Committee		IDP Manager CFO	August 2024	Mayor Councillors Management
Tabling of the schedule of key-deadlines regarding the budget process for 2025/26 MTREF	MFMA Section 21(1)(b)	Mayor	August 2024	Council
Submission of Draft IDP Review Process to Council for approval		Mayor	August 2024	Council
Submission of the adopted 2025/26 IDP Review Process Plan to the District and COGTA		Accounting Officer	September 2024	District Municipality COGTA
IDP and budget Process Plan advertisement in newspapers and public Places		IDP Manager	September 2024	Accounting Officer
Coordination of annual budget and IDP review process plan	MFMA Section 21, 22, 35,35,53	Mayor Accounting Officer	September 2024- June 2025	Council
Phase 1: Review Analysis				
Assessment of IDP sector Plans		IDP Steering Committee	September- November 2024	IDP Sector Managers
Review of information to be added or amended to draft IDP		IDP Steering Committee	September- November 2024	Accounting Officer All Heads of Departments
Phase 2: Strategic Analysis				
Determination of strategic objectives for Key Performance Areas and 3- year budget	MFMA Section 21, 22, and 53	Mayor Accounting Officer	January 2025	Council
Determination of strategic objectives for Key Performance Areas and 3-year budget	MFMA Section 21, 22, and 53	Councillors Officials	January 2025	Council
1st IDP AND Budget Steering Committee Meeting Development/Review of Key Performance Areas, Key Performance Indicators and targets		Accounting Officer	January 2025	Mayor
Submission of Department Plans for 2025/2026 FY		Senior Managers	January 2025	CFO
Ward Based Consultation process on IDP and Budget related Policies – Ward 1 – 7		Ward Councillors	Ward 1 February 2025 Church	Council
			Ward 2&7 February 2025 Recreational centre	
			Ward 3&6 February 2025 Ipetleng Secondary	

			school/Community Hall	
			Ward 4&5 February 2025 MPCC Hall	
Tabling of the 2024/25 mid- year budget performance review to Finance Committee and Council	MFMA Section 72 (1)(a)	Mayor	January 2025	Council
Assessment of IDP implementation status		Accounting Officer Heads of Departments	January 2025	Council
Tabling of the 2024/2025 Adjustment Budget	MFMA Section 69 (2)	Mayor	February 2025	Council
Review of Budget related policies for the 2025/26 FY	MSA Section 74 and 75 and MFMA 24 (2)(v)	Mayor Accounting Officer, CFO and BTO	March 2025	Council
Review of tariffs (rates and service charges for 2025/26 FY)	MSA Section 74 and 75 and MFMA 24 (2)(v)	Section 80 Finance Committee	March 2025	Council
Phase 3: Project Identification (Review of Projects)				
Review existing Project Template		IDP Steering Committee	January - March 2025	Accounting Officer
Review Development Strategies		IDP Steering Committee	October 2024-March 2025	Accounting Officer
Ward Consultation Process on Project Prioritization through Sectoral Meetings targeting rate payers		Mayor	March 2025	Council
Establish a preliminary budget for each project		CFO Heads of Departments	January 2025	Accounting Officer
Finalize Sector Plans		Heads of Departments	March 2025	Accounting Officer
Update 3-year Financial Plan list of projects and 3-year Capital Investment Programme; to integrate with IDP to inform Strategic Municipal Budget aligned with IDP		Heads of Departments	February 2025	Accounting Officer
Preparation of the 2025/26 Financial Year's: Capital budget Operational budget Salaries Budget Tariff charges Revised Budget Draft SDBIP		Heads of Departments	March 2025	Finance Committee
Draft Operating and Capital Budget for Management		Municipal Manager CFO	March 2025	Finance Committee
Submission and presentation of all Capital projects for 2025/26 and the 3-year capital plan		Heads of Departments	February 2025	Council
IDP 2 nd Representative Forum Meeting		Mayor	March 2025	Council
Phase 4: Project Integration				
Screening of projects		IDP Steering Committee	February 2025	Section 80 Committee

				Planning and Development
Integration with Municipal Budget/SDBIP		Accounting Officer CFO Strategic Manager	February 2025	Section 80 Committee Development
Submission of draft Operating and Capital Budget to Council	MFMA Section 16, 22, 23, 87 MSA Section 34	Mayor	March 2025	Council
Submission of the draft SDBIP to the Mayor		Accounting Officer	March 2025	Mayor
Submission of 2025/26 Draft IDP to Council		Mayor	March 2025	Council
Submission of draft IDP to COGTA for Provincial IDP Assessment		Accounting Officer	April 2025	MEC for COGTA
Provincial IDP Analysis			April 2025	COGTA
Submission of the tabled Annual budget to National Treasury and Provincial Treasury and publication of the tabled budget	MFMA Section 22(b)	Accounting Officer	April 2025	National Treasury Provincial Treasury
Phase 5: Approval				
Presentation of the Revised 2025/26 IDP (After the Provincial Assessment)		IDP Steering Committee	April 2025	Municipal Manager
Consideration of inputs received from external stakeholders on the annual budget and IDP		Accounting Officer Head of Departments	May 2025	Council
Tabling of the annual budget and budget related policies	MFMA Section 24 (3)	Accounting Officer	May 2025	Council
Final approval of IDP, Budget and PMS by Council		Mayor Accounting Officer	May 2025	Council
Submission of Final Service Delivery and Budget Implementation Plan (SDBIP)	MFMA Section 5(1)(c)(ii) and 69	Accounting Officer Senior Managers	June 2025	Mayor
Submission of the budget in the approved format to the Provincial and National Treasury	MFMA Section 24 (3)	Accounting Officer	June 2025	National Treasury Provincial Treasury
Submission of the approved and adopted 2025/2026 IDP to the MEC for COGTA		Accounting officer	10 days after date of adoption.	Municipal Manager

10. SCHEDULE OF THE PLANNED ACTIVITIES TO ALIGN WITH IDP, BUDGET AND PMS PROCESS MANAGEMENT PLAN FOR 2025/26

MONTH	IDP	PMS	BUDGET
August 2024	<ul style="list-style-type: none"> 11. Submit Draft IDP Process Plan 2025/26 to Council and COGTA. 12. Submit Draft 2025/26 Process Plan to COGTA. 13. Ensuring alignment of the Section 57 Managers individual Scorecards with the IDP strategies. 	<ul style="list-style-type: none"> 14. Signing of new performance contracts for Section 57 Managers and submission to EXCO (Section 69 of the MFMA and Section 57 of the MSA). 15. Prepare Departmental 16. Business Plans SDBIP (Component 3) for the next financial year. 17. Input into target and deadlines on the SDBIP 	<ul style="list-style-type: none"> - IDP and Finance to discuss the 2025/26 Budget planning issues - Prepare budget process plan and timetable for the 2025/26 Multi-year budget. - Previous year Section 57 Managers Performance assessments - Adoption of the 2025/26 SDBIP
September 2024	<ul style="list-style-type: none"> - IDP to review comments received from the MEC on the previous year's IDP submitted to COGTA This to be done with Senior Managers / steering committee / task team. - IDP Review Process approved. - Revision or initiation of new sector plans. - Place advertisement for Public participation programme - Confirm the composition of the Steering Committee / Task team official representatives. - Circulate IDP process - Plan to sector departments for input. - Prepare for Public Participation meetings CoGTA feedback on IDP submission. 	<ul style="list-style-type: none"> - Quarterly Project Implementation Report (for last quarter of previous year) MPPR Reg. 14. - Quarterly Audit Committee meeting (for the last quarter of previous year) MFMA Sect 166 & MPPR Reg. 14(3) (a). - Performance evaluation panel (for evaluation of Sect 57 Managers final assessments) MPPR Reg. 14(3) (b). - Draft Annual report 2023/24 	<ul style="list-style-type: none"> - Compile the 2025/26 Multi-year Budget. - Complete Budget Evaluation - Submit checklist to National Treasury. - Obtain Council's approval for 2025/26 Multi-year budget process and timetable. - Review external mechanisms affecting the medium-term budget forecasts. - Assess Council's 2023/24 Financial Statements and the current year's revised results and capacity, to determine the impact on future strategies and budgets. - Assess the funding policies including the tariff structures
October 2024	<ul style="list-style-type: none"> - Commence Public Participation meetings - IDP, Steering committee / Task team to formalize Council's Vision, Mission, objectives and strategies - Consultation & alignment with Sector Departments / 	August 2024	<ul style="list-style-type: none"> - Address various budget assumptions, internal budget processes, policies etc. - IDP and Senior Management review the prioritization to compile the capital budget. - Public information meetings (divided) into the established

	<p>Service Providers and local municipalities.</p> <ul style="list-style-type: none"> - Cross Border alignment meetings. - Feedback from MEC assessment panel. - Feedback to the Steering Committee/Task team regarding MEC's assessment - Review and update of departmental sector plans. - Report on progress as per SDBIP. - Revise prioritization in terms of performance - Ward councillors and ward committees submit community request for budget consideration. 		<p>clusters), reviewing and strategizing the current IDP.</p> <ul style="list-style-type: none"> - Strategic Budget Meeting with Senior Managers - Budget information meeting regarding operational support and capacity building. - Budget information session with Mayor
November 2024	<ul style="list-style-type: none"> - Public Participation meeting. - Integration of information from adopted Sector Plans into the IDP Review document. - Review and updating of the IDP Vision, Mission and Objectives. - Cross border municipal alignment. - Formulate Strategies with the Task Team - Feedback from Senior Managers on Priorities - Projects – as well as Budget inclusions. - Information sharing meeting/session with all sector departments/service providers and neighbouring local municipalities to ensure that synergy occurs on all levels between the various local IDP documents and to align with the IDP - Review document of the District Municipality to achieve more support on the regional scale. - Host IDP Representative Forum meeting 	<p>Auditor General Audit of performance measures (MFMA Sect 55(2)).</p> <p>Sect 57 Managers' quarterly assessments (for first quarter).</p>	<ul style="list-style-type: none"> - Ensure draft budget processes are informed by the IDP. - National regulators and external mechanism entities to give notification of their pricing strategies for the next 3-5 years. - National Government to provide Council with their Medium-Term Expenditure Framework Plans. - Obtain confirmation of financial allocations to municipalities from National and Provincial Governments in terms of the Division of Revenue Bill. - Budget information meeting regarding operational support and capacity building. Submission of the Draft - Capital projects for the 2025/26 Multi-year budget and revised prioritisation model according to Council's strategic objectives, as set out in the draft IDP. - Budget information session with Mayor

	<ul style="list-style-type: none"> - Participate in the Budget information session with Mayor. 		
December 2024	<ul style="list-style-type: none"> - Consultation & alignment with Sector Departments / Service Providers and local municipalities. - Review and drafting of initial changes to IDP. Participate in the District - IDP and Budget Roadshows. - Follow up with the Steering Committee and the Task Team. - Participate in the - Budget information session with Mayor - Forward community request to various department. - Submission of Public Participation Report 	<ul style="list-style-type: none"> - Quarterly Project Implementation Report (for first quarter) MPPR Reg. 14. - Quarterly Audit Committee meeting (For the first quarter) MFMA Sec 166 & MPPR Reg.14 (3)(a). 	<ul style="list-style-type: none"> - Submission of the Draft Operating estimates for the 2025/26 Multi-year budget, analysed according to activities aligned to Council's strategic objectives, as set out in the draft IDP. - Discussions with Senior Managers/Managers on the draft Capital projects for the 2025/26 Multi-year budget. - Budget information session with the Mayor.
January 2025	<ul style="list-style-type: none"> - Review KPI's and targets. - Attend IDP Best Practise Conference with COGTA. - Task Team meeting for strategy reviews. - Report on progress as per SDBIP. - Participate in the alignment of the Draft Capital estimates to the IDP. 	Compile annual report (MFMA Sect 121).	<ul style="list-style-type: none"> - Perform a mid-year financial review on the current year's 2024/25 budget and revised estimates to submit an Adjustment budget to Council if considered necessary. - Review tariffs and charges and evaluate options - Further consultation, if needed with an internal budget committee represented by the various departments. - Discussions with Senior Managers/Managers on the Draft Operating estimates for the 2025/26 Multi-year budget. - Alignment of the Draft Capital estimates to the IDP. - Budget information session with Mayor
February 2025	<ul style="list-style-type: none"> - Preparation of draft IDP Review. - IDP Review integration phase. 	<ul style="list-style-type: none"> - Mayor tables annual report MFMA Sec127(2). - Make public annual - report and invite - community inputs into - report (MFMA Sect 127 & MSA Sect 21a). 	<ul style="list-style-type: none"> - Submit the mid-year budget and Performance assessment report to Council. - Submit to National Treasury and Provincial Treasury both printed and electronic form the mid- year budget and

		<p>Submit the mid-year budget and performance assessment report to Council.</p> <ul style="list-style-type: none"> - Submit to National Treasury and Provincial Treasury both printed - Sect 57 Managers' quarterly assessments (for second quarter). - Approve Annual Report 2023/24. 	<p>performance assessment (Section 35).</p> <ul style="list-style-type: none"> - Make public the mid-year budget and performance assessment report by placing on the municipal website within 5 working days. - Further consultation, if needed with an internal budget committee, represented by the various departments. - Alignment of the Draft Operating estimates to the IDP. - Prepare supporting information for the draft budget to be submitted to Executive Committee - Finalise detailed budget. - Budget information session with Mayor. - Mid-Year Review by National Treasury
March 2025	<ul style="list-style-type: none"> - Conclusion of Sector Plans initiated and integration into the IDP - Review re integration into the IDP Review report. - Finalise outstanding MEC assessment issues. - Draft IDP & Budget Prioritization & Budget allocation. - Participate in the review of the Mid-year visit - Report by National Treasury and implementation of any recommendations. 	<ul style="list-style-type: none"> - Quarterly Project Implementation Report (for second quarter) MPPR Reg. 14. - Quarterly Performance Audit Committee meeting (for the second quarter) MFMA Sec166 & MPPR Reg14(3)(a). - Submit annual report to AG, Provincial & DTLGA (MFMA Sec127). 	<ul style="list-style-type: none"> - Adjustment budget to be considered if necessary. - Make public the adjustment budget and supporting documentation within 10 working days after being approved by Council (section 26). - Submit to National Treasury and Provincial Treasury in both printed and electronic form the adjustment budget, supporting documentation and the adjusted service delivery and budget implementation plan(SDBIP) within 10working days after the Mayor has tabled in adjustment in budget in Council (Section 24). - Table 2025/26 Multi Year Budget together with the IDP for consideration to Finance Portfolio. - Submit 2025/26 SDBIP to Council for consideration.

			<ul style="list-style-type: none"> - Review of the Mid-Year visit report by National Treasury and implementation of any recommendations.
April 2025	<ul style="list-style-type: none"> - Alignment with the Local Municipalities IDPs. - Council workshop of final draft IDP & budget - Prioritization & Budget allocation. - Council to adopt the final draft Budget & IDP and resolve to advertise for public comment. - Draft IDP submission to COGTA by end of March 2025. - Report on progress as per SDBIP. 	<ul style="list-style-type: none"> - Council to consider and adopt an oversight report [Due by 31 March MFMA Sec 129(1)]. - Set performance objectives for revenue for each budget vote(MFMA Sect 17). - Annual Customer satisfaction survey (to be consolidated to annual report) MSA Sect 40. 	<ul style="list-style-type: none"> - Submit 2025/26 Multi-year budget and IDP submitted to Executive Committee and Council for approval. - Submit 2025/26 Service Delivery and Budget Implementation Plans submitted to Executive Committee and Council for approval. - Submit 2025/26 Multi-year budget, IDP and SDBIP in both printed and electronic format forwarded to National and Provincial Governments, including National Treasury within 10 working days after being approved by Council. - Make public the tabled budget and supporting documentation within 10 working days after being approved by Council. - Ward Committee meeting highlighting involvement of members in the Budget Public Participation process. - Undertake a 4-week community consultation process of the budget
May 2025	<ul style="list-style-type: none"> - Publish draft Budget & IDP for comment. - Assess & incorporate comments – adjust the IDP & budget where necessary. - Attend assessment week by COGTA. - Report back on the results of the assessment Feedback. 	<ul style="list-style-type: none"> - Strategies, Objectives, KPA's, KPI's and targets and inclusion into IDP Review report. - S57 Managers' Quarterly Performance Assessments. - Publicise Annual Report [Due by April MFMA Sec 129(3)]. - Submit Annual Report to Provincial Legislature/MEC Local Government [Due by April MFMA Sec132(2)]. 	<ul style="list-style-type: none"> - Undertake a 4-week community consultation process of the budget. - Revision of the budget and IDP from inputs received from the community, Government departments and National Treasury

<p>June 2025</p>	<ul style="list-style-type: none"> - Final approval of IDP& Budget by Council. - Submission of approved IDP TO COGTA. - Report on progress as per SDBIP. <p>Prepare IDP Process Plan for the IDP Review 2025/26.</p>	<ul style="list-style-type: none"> - Implementation Report (for third quarter) MPPR Reg. 14. - Quarterly Audit Committee meeting (for third quarter) MFMA Sect 166 & MPPR Reg.14(3) (a). - Annual review of organisational KPIs (MPPR Reg 11). <p>Review annual organisational performance targets (MPPR Reg 11).</p>	<ul style="list-style-type: none"> - Publish tariffs and budget for the 2025/26 financial year. - Assessment of the progress of the 2025/26 budget by National Treasury. - Submission of the draft SDBIP to the Mayor within 14 days of approval of the budget. - Approved 2025/26 Multi-year budget, IDP in both printed and electronic form forwarded to National and Provincial Governments, including National Treasury within 10 working days after being approved by Council. - Make public the approved budget and supporting documentation within 10 working days after being approved by Council. - Publish Council's budget and IDP on its website. - Establish and complete performance evaluations for functional outcomes based on operational plans and the IDP. - Approval of the SDBIP within 28 days after approval of the budget and completion of the annual performance contracts in accordance with Sec 57(2) of the MSA <p>Make public the SDBIP within 10 working days after being approved by Council in both printed and electronic format to be forwarded to National Treasury and Provincial Treasury within 10 working day</p>
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6.1 CONCLUSION

The Integrated Development Plan Review Process Plan is a process that guides the planning, drafting, adoption, approval and review of its Integrated Development Plan. It also provides a time schedule of activities and events to be undertaken in the process of developing the actual Integrated Development Plan and supporting Integrated Development Plan processes of the municipality to ensure alignment.

