IDP & BUDGET PROCESS PLAN

2026/2027 FINANCIAL YEAR

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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 2026-2027 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".

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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:

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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. INTEGRATED DEVELOPMENT PLANNING STAKEHOLDER ROLES, RESPONSIBILITIES AND KEY ACTIVITIES

3.1 Role Players

The following key role players are identified in the IDP and Budget processes.

3.1.1 Internal Role-players:

- Municipal Council
- Executive Mayor
- Executive Committee Members
- Ward Councillors
- Municipal Manager
- Head of departments
- All Middle Managers
- Office responsible for IDP and Performance Management
- Office responsible for Budget (Finance officials)
- IDP Steering Committee

Municipal Council	The Council is the political decision-making body of the municipality and the Council has the responsibility to: ▪ Consider and adopt the IDP Process Plan & time schedule for the preparation, tabling & approval of the annual budget; ▪ consider and adopt the IDP and annual Budget; ▪ ensure the city's budget is coordinated with and based on the IDP; ▪ adopt a Performance Management System (PMS) ▪ Monitor progress on the implementation of IDP
The Executive Mayor	The Executive Mayor has the responsibility for the preparation and implementation of the IDP, Budget & Performance Management including: ▪ The responsibility of the overall oversight, development and monitoring of the process or delegate IDP, Budget & PMS ▪ Responsibilities to the Municipal Manager; ▪ Ensuring that the budget, IDP & budget related policies are mutually consistent & credible; ▪ Submitting the revised IDP & the Budget to the municipal Council for adoption;

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	▪ Submitting the proposed Performance Management System to the municipal council for adoption.
Executive Committee	The role of the Mayoral Committee is to provide political and strategic guidance and direction to the IDP, Budget, Performance Management processes and IDP implementation.
Ward Councillors	Ward Councillors are the major link between the municipality and the residents. As such, their role is to: ▪ Link the planning process to their constituencies and/or wards; ▪ Ensure communities understand the purpose and the key mechanisms of the IDP, Budget process, Performance Management and are motivated to actively participate; ▪ Facilitate public consultation and participation within their wards.
Municipal Manager	The City Manager has the responsibility of providing guidance and ensure that the administration actively participates and supports the development and review of the IDP and Budget and works towards its implementation. This amongst others includes: ▪ Facilitate the development of the IDP review; ▪ Co-ordinates and Manage the process of the review in accordance with the necessary legislation; ▪ Identify the stakeholders in the IDP process; ▪ Ensure integration of strategic planning, budgeting and monitoring and evaluation processes.
Heads of Departments/Section 56 Managers	▪ Participate in the Planning of IDP ▪ Consider and advise on IDP/ Budget content and process; ▪ Ensure inter-directorate co-operation, co-ordination, communication and strategic thinking to address priority issues ▪ Ensure sector and spatial co-ordination and alignment ▪ Ensure IDP & budget linkage ▪ Ensure Performance Management is linked to the IDP ▪ Ensure time-frames set for the review are met. ▪ Implement the IDP and Budget as per the approved SDBIP ▪ Adhere to the timeous reporting periods and fulfil all the obligations thereof
IDP/PMS Manager	The IDP/PMS Unit reports to the City Manager and is required to manage and co-ordinate the IDP process, ensure budget integration, the roll out of Performance Management and monitor the implementation of the IDP, including: ▪ Preparing the Process Plan for the development of the IDP; ▪ Undertaking the overall management and co-ordination of the planning and review process under consideration of time, resources and people. ▪ Ensuring that the review process is participatory, strategic, implementation-oriented, integrated with the budget process, is

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	horizontally and vertically aligned and satisfies sector planning requirements; ▪ Linking the IDP to the SDBIP
IDP Steering Committee	The IDP Steering Committee is chaired by the Executive Mayor and comprises of the Municipal Manager and Senior Managers. The task of the Steering Committee is to: ▪ Provide technical oversight and support to the IDP/Budget review and its implementation. ▪ The Ex. Mayor can delegate the function of chairing the IDP Steering Committee to the MMC responsible for Finance and Performance or any other member of the Executive Committee
Municipal Officials	▪ Provide technical /sectoral expertise and information. ▪ Prepare draft project proposals.

Source of Document: IDP Guide Pack

1.1. IDP External Role - Players

a) COGTA as a co-ordinating department

b) National and Provincial Government Departments and State-Owned Enterprises

c) Chamber of commerce

d) Traditional leaders

e) Representative Forum from various civil organisations.

2. IDP Technical Working Committee

The Steering Committee should be a technical working team of dedicated Heads of Departments and senior officials who support the IDP Manager and ensure a smooth planning process.

The IDP Manager is responsible for the process but will often delegate functions to members of the Steering Committee.

In municipalities where there are relevant portfolio councillors who want to be part of the IDP Steering Committee they should be included. In these cases, the appropriate protocol must be considered.

Proposed Terms of Reference for IDP Steering	• Provides terms of reference for the various planning activities • Commissions research studies • Considers and comments on: – inputs from sub-committee/s, study teams and consultants – inputs from provincial sector departments and support providers

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Committee	• Processes, summarises and documents outputs • Makes content recommendations • Prepares, facilitates and documents meetings
Proposed composition of the IDP Steering Committee	**Chaired by:** • The Municipal Manager and/or IDP Manager **Secretariat:** • Official of the Municipality **Composition:** • Heads of Departments or Senior Officials • Treasure
Note	• The IDP Steering Committee may establish sub-committees for specific activities and outputs which should include additional persons outside the Steering Committee. • An Official of the municipality should be appointed to prepare, facilitate and document meetings. The function should be the responsibility of the Municipal Planner or similar official. • For the logistics of workshops, dissemination of information and invitations the Official should be supported by an administrator.

Source of Document: IDP Guide Pack

3. IDP Representative Forum

The IDP Representative Forum is the structure which institutionalises and guarantees representative participation in the IDP Process. The selection of members to the IDP Representative Forum needs to be based on criteria which ensures geographical and social representation.

Proposed Terms of Reference for IDP Representative Forum	• Represent the interests of their constituents in the IDP process •Provide an organisational mechanism for discussion, negotiation and decision making between the stakeholders including municipal government • Ensure communication between all the stakeholder representatives including the municipal government • Monitor the performance of the planning and implementation process
Proposed composition of the IDP Representative Forum	**Chaired by:** • A member of the Executive Committee or the Executive Mayor or a member of the Committee of Appointed Councillors **Secretariat:** • IDP Steering Committee **Composition:** • Members of the Executive Committee • Councillors (including Councillors who are members of the District Council and relevant portfolio Councillors)

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	• Traditional Leaders • Ward Committee Chairperson • Heads of Departments / Senior officials • Stakeholder representatives of organised groups • Advocates for unorganised groups • Resource persons • Community Representatives (e.g. RDP Forum)
Proposed issues to be considered in the Code of Conduct for the IDP Representative Forum	The code of conduct should regulate issues such as: • meeting schedule (frequency and attendance) • agenda, facilitation and documentation of meetings • understanding by members of their role as representatives of their constituencies • feed-back to constituents • required majority for approval • resolution of disputes
Note	The preparation, facilitation and documentation of meetings and workshops of the IDP Representative Forum may need to be supported by professional planners, e.g. PIMS-Centres.

Source of Document: IDP Guide Pack

4. ORGANISATONAL 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.

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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 of Finance and technical Committee of Community and Corporate Services Committee of 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

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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:

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- 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 Plan, 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. 2026/2027 IDP/BUDGET PROCESS PLAN

The following is the Schedule of the Planned Activities to Align with IDP, Budget and PMS Process Management Plan for 2026/27 Financial Year

ACTION	LEGISLATION	RESPONSIBILITY	ACTION DATE	TO WHOM
Preparation Phase				
Presentation of the Draft IDP and budget Process Plan for 2026/27 to the IDP/Budget Steering Committee		IDP Manager CFO	August 2025	Mayor Councillors Management
Tabling of the schedule of key-deadlines regarding the budget process for 2026/27 MTREF	MFMA Section 21(1)(b)	Mayor	August 2025	Council
Submission of Draft IDP Review Process to Council for approval		Mayor	August 2025	Council
Submission of the adopted 2026/27 IDP Review Process Plan to the District and COGTA		Accounting Officer	September 2025	District Municipality COGTA
IDP and budget Process Plan advertisement in newspapers and public Places		IDP Manager	September 2025	Accounting Officer
Coordination of annual budget and IDP review process plan	MFMA Section 21, 22, 35,35,53	Mayor Accounting Officer	September 2025-June 2026	Council
Phase 1: Review Analysis				
Assessment of IDP sector Plans		IDP Steering Committee	September-November 2025	IDP Sector Managers
Review of information to be added or amended to draft IDP		IDP Steering Committee	September-November 2025	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 2026	Council
Determination of strategic objectives for Key Performance Areas and 3-year budget	MFMA Section 21, 22, and 53	Councillors Officials	January 2026	Council

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1st IDP AND Budget Steering Committee Meeting Development/Review of Key Performance Areas, Key Performance Indicators and targets		Accounting Officer	January 2026	Mayor
Submission of Department Plans for 2026/2027 FY		Senior Managers	January 2026	CFO
Ward Based Consultation process on IDP and Budget related Policies – Ward 1 – 7		Ward Councillors	Ward 1 February 2026 Church	Council
			Ward 2&7 February 2026 Recreational centre	
			Ward 3&6 February 2026 Ipetleng Secondary school/Community Hall	
			Ward 4&5 February 2026 MPCC Hall	
Tabling of the 2025/26 mid- year budget performance review to Finance Committee and Council	MFMA Section 72 (1)(a)	Mayor	January 2026	Council
Assessment of IDP implementation status		Accounting Officer Heads of Departments	January 2026	Council
Tabling of the 2025/2026 Adjustment Budget	MFMA Section 69 (2)	Mayor	February 2026	Council
Review of Budget related policies for the 2026/27 FY	MSA Section 74 and 75 and MFMA 24 (2)(v)	Mayor Accounting Officer, CFO and BTO	March 2026	Council
Review of tariffs (rates and service charges for 2026/27 FY)	MSA Section 74 and 75 and MFMA 24 (2)(v)	Section 80 Finance Committee	March 2026	Council

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Phase 3: Project Identification (Review of Projects)				
Review existing Project Template		IDP Steering Committee	January - March 2026	Accounting Officer
Review Development Strategies		IDP Steering Committee	October 2025-March 2026	Accounting Officer
Ward Consultation Process on Project Prioritization through Sectorial Meetings targeting rate payers		Mayor	March 2026	Council
Establish a preliminary budget for each project		CFO Heads of Departments	January 2026	Accounting Officer
Finalize Sector Plans		Heads of Departments	March 2026	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 2026	Accounting Officer
Preparation of the 2026/27 Financial Year's: Capital budget Operational budget Salaries Budget Tariff charges Revised Budget Draft SDBIP		Heads of Departments	March 2026	Finance Committee
Draft Operating and Capital Budget for Management		Municipal Manager CFO	March 2026	Finance Committee
Submission and presentation of all Capita projects for 2026/27 and the 3-year capital plan		Heads of Departments	February 2026	Council
IDP 2nd Representative Forum Meeting		Mayor	March 2026	Council
Phase 4: Project Integration				
Screening of projects		IDP Steering Committee	February 2026	Section 80 Committee

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				Planning and Development
Integration with Municipal Budget/ SDBIP		Accounting Officer CFO Strategic Manager	February 2026	Section 80 Committee Development
Submission of draft Operating and Capital Budget to Council	MFMA Section 16, 22, 23, 87 MSA Section 34	Mayor	March 2026	Council
Submission of the draft SDBIP to the Mayor		Accounting Officer	March 2026	Mayor
Submission of 2026/27 Draft IDP to Council		Mayor	March 2026	Council
Submission of 2026/27 draft IDP to COGTA for Provincial IDP Assessment		Accounting Officer	April 2026	MEC for COGTA
Provincial IDP Analysis			April 2026	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 2026	National Treasury Provincial Treasury
Phase 5: Approval				
Presentation of the Revised 2026/27 IDP (After the Provincial Assessment)		IDP Steering Committee	April 2026	Municipal Manager
Consideration of inputs received from external		Accounting Officer Head of Departments	May 2026	Council
Consult stakeholders on the annual budget and IDP			May 2026	
Tabling of the annual budget and budget related policies	MFMA Section 24 (3)	Accounting Officer	May 2026	Council
Final approval of IDP, Budget and PMS by Council		Mayor Accounting Officer	May 2026	Council
Submission of Final Service Delivery and Budget Implementation Plan (SDBIP)	MFMA Section 5(1)(c)(ii) and 69	Accounting Officer Senior Managers	June 2026	Mayor

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Submission of the budget in the approved format to the Provincial and National Treasury	MFMA Section 24 (3)	Accounting Officer	June 2026	National Treasury Provincial Treasury
Submission of the approved and adopted 2026/2027 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 2026/27

MONTH	IDP	PMS	BUDGET
August 2025	11. Submit Draft IDP Process Plan 2026/27 to Council and COGTA. 12. Submit Draft 2026/27 Process Plan to COGTA. 13. Ensuring alignment of the Section 57 Managers individual Scorecards with the IDP strategies.	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	- IDP and Finance to discuss the 2026/27 Budget planning issues - Prepare budget process plan and timetable for the 2026/27 Multi-year budget. - Previous year Section 57 Managers Performance assessments - Adoption of the 2026/27 SDBIP

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September 2025	- 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.	- 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 2024/25	- Compile the 2026/27 Multiyear Budget. - Complete Budget Evaluation - Submit checklist to National Treasury. - Obtain Council's approval for 2026/27 Multi-year budget process and timetable. - Review external mechanisms affecting the medium-term budget forecasts. - Assess Council's 2024/25 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 2025	- Commence Public Participation meetings - IDP, Steering committee / Task team to formalize Council's Vision, Mission, objectives and strategies - Consultation & alignment with Sector Departments /	August 2025	- 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

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December 2025	- 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	- 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).	- Submission of the Draft Operating estimate s for the 2026/27 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 2026/27 Multi-year budget. - Budget information session with the Mayor.
January 2026	- 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.	121). Compile annual report- (MFMA Sect	- Perform a mid-year financial review on the current year's 2025/26 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 2026/27 Multi-year budget.

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			- Alignment of the Draft Capital estimates to the IDP. - Budget information session with Mayor
February 2026	- Preparation of draft IDP Review. - IDP Review integration phase.	- Mayor tables annual report MFMA Sec 127(2). Make public annual report and invite community inputs into report (MFMA Sect 127 & MSA Sect 21a).	- 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
		- Submit the mid-year budget and performance assessment report to Council. - Submit to National Treasury and Provincial Treasury both printed - Sect 57 Managers' quarterly assessments (for second quarter). - Approve Annual Report 2024/25.	- Performance assessment (Section 35). - 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

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March 2026	- 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.	- Quarterly Project Implementation Report (for second quarter) MPPR Reg. 14. - Quarterly Performance Audit Committee meeting (for the second quarter) MFMA Sec166 & MPPR Reg 14(3) (a). - Submit annual report to AG, Provincial & DTLGA (MFMA Sec127).	- 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 2026/27 Multi Year Budget together with the IDP for consideration to Finance Portfolio. - Submit 2026/27 SDBIP to Council for consideration.
			- Review of the Mid-Year visit report by National Treasury and implementation of any recommendations.

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April 2026	- 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 2026. - Report on progress as per SDBIP.	- 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.	- Submit 2026/27 Multi-year budget and IDP submitted to Executive Committee and Council for approval. - Submit 2026/27 Service Delivery and Budget Implementation Plans submitted to Executive Committee and Council for approval. - Submit 2026/27 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

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			MSA 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

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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.

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