



IDP/BUDGET/PMS Process Plan

2026/2027

The Executive Mayor
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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. Section 153 of the Constitution of the Republic of South Africa provides that a municipality must “structure 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 Process plan is an organised activity plan that outlines the process of development of the IDP/Budget and Performance. This process plan outlines the manner in which the SBDM 2026/2027 IDP development and Budget process will be undertaken.

The IDP, as a municipality’s strategic plan, informs municipal decision-making as well as the business processes of the municipality. The IDP must inform the municipality’s financial and institutional planning and most importantly, drafting the annual budget.

The IDP and the budget process are two distinct but integrally linked processes which must be coordinated to ensure that the IDP and budget related policies and the tabled budget are mutually consistent and credible. (Municipal Finance Act, 2003; Local Government: Municipal Planning and Performance Management Regulations, 2001 and 2006).

As per the requirements set out in Section 28(1) of the Local Government Municipal Systems Act No 32 of 2000 the SBDM 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 IDP process
- Binding plans and planning requirements i.e. policy and legislation
- Mechanisms and procedures for vertical and horizontal alignment

2. Legal Framework: IDP and Budget Process Plan

The IDP of a municipality is developed for a five year period and it 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”*.

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.

2.1 Integrated Development Plan (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) Complies with the provisions of this Chapter; and*
- (d) Is compatible with national and provincial development plans and planning requirements binding on the municipality in terms of legislation.*

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) A 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:

The process 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 &*
 - (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.*

2.2 Annual Budget

Chapter 4, Section 21(1) of the Municipal Finance Management Act (MFMA) No 56 of 2003 indicates that:

The Mayor of a municipality must:

- (b) at least 9 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.*
- (iii) *the tabling and adoption of any amendments to the integrated development plan and the budget-related policies; and*
- (iv) *the consultative processes forming part of the processes referred to in subparagraphs (i), (ii) and (iii).*

2.3 Service Delivery and Budget Implementation Plan (SDBIP)

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.*

3. Organisational Arrangements

The SBDM IDP Review Process will be guided by the following structures:

- IDP and Budget Steering Committee
- IDP Representative Forum
- IDP Coordinators Forum/District Planning Forum

3.1 IDP/Budget Steering Committee

The IDP/Budget Steering Committee is the internal support structure which guides the IDP process throughout the review of the IDP. It is comprised of management and mayoral committee councillors. The IDP/Budget Steering Committee is chaired by the Portfolio Head for Finance. The main function of this committee is to consider inputs and comments from the various role-players and stakeholders make recommendations on the content of the IDP as well as provide terms of reference for various planning activities.

3.1.1 Terms of Reference for the IDP/Budget Steering Committee

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

- 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
- Processes, summarises and document outputs
- Makes content recommendations
- Prepares, facilitates and documents meetings
- Verify facts and figures identified in the IDP Representative Forum

3.2 IDP Representative Forum

The IDP Representative Forum will function throughout the review of the IDP. The structure is chaired by the Executive Mayor. The composition of the IDP representative Forum is as follows:

Councillors	Stakeholder representatives of organised groups
Business Forums	National and Provincial Departments
Senior municipal officials	Civil Society
Parastatals	Communities

3.2.1 Terms of Reference for the IDP Representative Forum

The summarised terms of reference for the IDP Representative Forum will be based on the composition of the constituency's interests in the IDP process, and it should be to:

- Serve as consultative forum
- Represent the interest of the municipality's constituency in the IDP process
- Provide an organisational mechanism for discussion, negotiation and decision making between the stakeholders inclusive of municipal government
- Ensure communication between all the stakeholder representatives
- Monitor the performance of the planning and implementation process
- Ensure alignment of programmes

3.3 District Planning Forum/ Coordinators Consultation

The District Planning Forum/Coordinator's Consultation is a structure led by the Directorate: Planning and Economic Development personnel for the purpose of coordinating the municipality's planning processes in relation to Spatial and Integrated Development Planning.

3.3.1 Terms of Reference for the District Planning Forum/ Coordinators Planning Forum

The summarised terms of reference for the District Planning Forum/Coordinator's Consultation are as follows:

- Serve as consultative forum
- Represent the interest of the DM and LMs in the IDP process
- Ensure effective planning between DM, LM and sector Departments
- Monitor the performance of the planning and implementation process
- Ensure alignment of programmes

4. Roles and Responsibilities

The following internal and external role players have been identified to ensure a successful and useful IDP Review Process within the municipality. Each of these role players contributes to the success of the 2022-2027 IDP Review Process.

Internal Role-players

- Council and the Executive Committee
- Executive Mayor
- SBDM Municipal officials
- Municipal Manager
- Manager Development Planning
- Performance Management Officer
- IDP Steering Committee

External Role-players

- Local Municipalities
- Government Departments
- Planning professionals/facilitators
- Parastatals

As with the preparation of the IDP/Budget, in the IDP/Budget development the main roles and responsibilities allocated to each of the internal and external role players are set out in the tables below. The tables provide an indication of the various roles and responsibilities of the different groupings relating to specifically the IDP, PMS and Budgeting processes.

Table: INTERNAL ROLES AND RESPONSIBILITIES

Role Player	Roles and Responsibilities
Council	<p>IDP</p> <ul style="list-style-type: none"> • Final decision making • Approval of the reviewed IDP documentation. • Ensuring horizontal alignment of the IDP's of the municipalities in the district council area • Ensuring vertical alignment between the district and local planning. • Facilitation of vertical alignment of IDP's with other spheres of government and sector departments • Provide events for joint strategy workshops with local municipalities, provincial and national role players and other subject matter specialists • Linking the IDP process with their constituencies • Organising public participation <p>PMS</p> <ul style="list-style-type: none"> • Final decision making • Consider and adopt final report • Consider and approve the performance agreement of the MM • Popularising PMS within their constituencies <p>BUDGET</p> <ul style="list-style-type: none"> • Final decision making • Approve the budget before the start of the financial year • Council to approve unforeseen and unavoidable expenses • Approve Service Delivery and Budget Implementation Plan
Executive Mayor	<p>IDP</p> <ul style="list-style-type: none"> • Responsible for overseeing the process • Political responsibility and accountability regarding the process <p>PMS</p> <ul style="list-style-type: none"> • Establishing the performance agreement for the Municipal Manager in terms of the PMS • Determine KPA's for MM based on institutional KPI's • Determine the performance objectives and targets that the MM must meet in relation to the KPA's • Negotiate the performance objectives and targets that the MM must meet • Submit draft performance agreement for the MM via EXCO to the Council for consideration and approval • Conclude and sign performance agreement with the MM on behalf of Council <p>BUDGET</p> <ul style="list-style-type: none"> • Table budget to Council at least 90 days before the start of the financial year • Table budget timetable to Council • Report authorization of unforeseeable and unavoidable expenses at Council meeting after having authorized such expenses. • Submit SDBIP to Council, 14 days after approval of budget

Role Player	Roles and Responsibilities
	<ul style="list-style-type: none"> • Ensure conclusion of management's performance agreements • Ensure that the management's performance agreements are made public • Submit to Council an annual report within 7 months after the end of the financial year
SBDM Officials	<p>IDP</p> <ul style="list-style-type: none"> • Provide technical/sector expertise through the IDP Steering Committee (Senior officials) • Prepare selected Sector Plans • Provide comments on the IDP Review document <p>PMS</p> <ul style="list-style-type: none"> • Setting KPI's for administrative components and service providers • Prepare progress reports- Top management: Monthly • Reporting on the performance measures • Verification of interim PMS measurement results
Municipal Manager, CFO and Manager Development Planning, Performance Management Officer	<p>IDP</p> <ul style="list-style-type: none"> • Decide on planning process • Monitor process • Overall Management and co-ordination <p>PMS</p> <ul style="list-style-type: none"> • Submission of annual performance report to Council for approval • Submission of audit to Council • Submit report to the Council about mechanisms, systems and processes for auditing the results of performance measurements as part of the internal auditing process • Establishment of a performance audit committee • Entering into performance agreements with departmental heads • Performance monitoring • Submission of approved annual performance report, together with financial statements, to the Auditor General • Receive external Auditors report • Submission of audit report via EXCO to Council within 1 month of receipt • Within 14 days of adopting the annual report: <ul style="list-style-type: none"> - make copies available to the public and the media; - Submit a copy of the report to the MEC for local government in the province; - Submit a copy of the report to the Auditor General and any other institutions prescribed by regulation <p>BUDGET</p> <ul style="list-style-type: none"> • Give notice of bank account to National Treasury (NT) and Auditor General (AG) • Supply NT and AG with a list of bank accounts • Table consolidated report of all withdrawals from bank account to Council within 30 days after the end of each quarter

Role Player	Roles and Responsibilities
	<ul style="list-style-type: none"> • Submission of draft budget implementation plan to Mayor within 14 days after approval of the budget • Perform mid-year performance assessment of the municipality and the submission of the report to the Mayor • The submission of the annual financial statements to the AG within two months after the end of the Financial Year • Submission of annual oversight reports to the Provincial Legislature within 7 days after adoption by Council
Manager Development Planning, Performance Management Manager	<p>IDP</p> <ul style="list-style-type: none"> • Ensure that the Process Plan is finalised and adopted by Council; • Day-to-day management of the IDP process • Ensure continuous and improved participation of role players through IDPRF and other means • Prepare documentation and submissions • co-ordinate the preparation of the Sector Plans and their inclusion into the IDP documentation • Co-ordinate the inclusion of the Performance Management System (PMS) into the revised IDP • Submit the reviewed IDP to the relevant authorities <p>PMS</p> <ul style="list-style-type: none"> • Day-to-day management of the process • Performance management review planning and preparation • Prepare documentation and submissions; • Day-to-day management of the PMS process <p>BUDGET</p> <ul style="list-style-type: none"> • Interact with Budget Officer for alignment of processes • Ensuring IDP process conducted timeously for budgeting purposes
CFO	<p>IDP</p> <ul style="list-style-type: none"> • Interact with IDP Manager to ensure that processes are aligned • Ensuring that budget proposals are in line with the IDP <p>BUDGET</p> <ul style="list-style-type: none"> • Ensure that the Process Plan is finalised and adopted by Council • Day-to-day management of the budgeting process • Make information available to staff members for budgeting purposes • Prepare documentation and submissions • Ensure draft budget is in place for submission to Council

TABLE: EXTERNAL ROLES AND RESPONSIBILITIES

Role Player	Roles and Responsibilities
Planning Professionals	<ul style="list-style-type: none">• Specialist & targeted input• Facilitation of planning workshops• Sector Plans• Documentation•
Government Departments	<ul style="list-style-type: none">• Provide data and information• Budget guidelines• Alignment of budgets with the IDP• Provide professional and technical support (sector specialisation)
NGOs and Business fraternity	<ul style="list-style-type: none">• Provide inputs

5. Mechanisms for Public Participation

Chapter 4 of the Municipal Systems act requires municipalities to involve communities and stakeholders in the development of the 5 year IDP process

Four major objectives said to be the motive behind the public participation process namely:

- ⇒ Needs orientation;
- ⇒ Appropriateness of solutions;
- ⇒ Community ownership; and
- ⇒ Empowerment

SBDM will confirm the following mechanisms for participation:

IDP REPRESENTATIVE FORUM (IDP REP FORUM)

This forum will represent all stakeholders and will be as inclusive as possible. Efforts will be made to bring additional organisations into the Representative Forum and ensure their continued participation throughout the process.

MEDIA

Local newspapers, the Municipal website, social media platforms, community and regional radio stations, SBDM newsletters and community outreach, will be used to inform the community of the progress of the 2026/2027 IDP/Budget development. Two newspaper adverts will be posted, the first one will be posted once draft budget and IDP are in place inviting the public to comment to comply with the legislative requirement to advertise for 21 days for the public and the second one will be after the adoption of the 2026/2027 IDP and budget by council.

IDP STEERING COMMITTEE

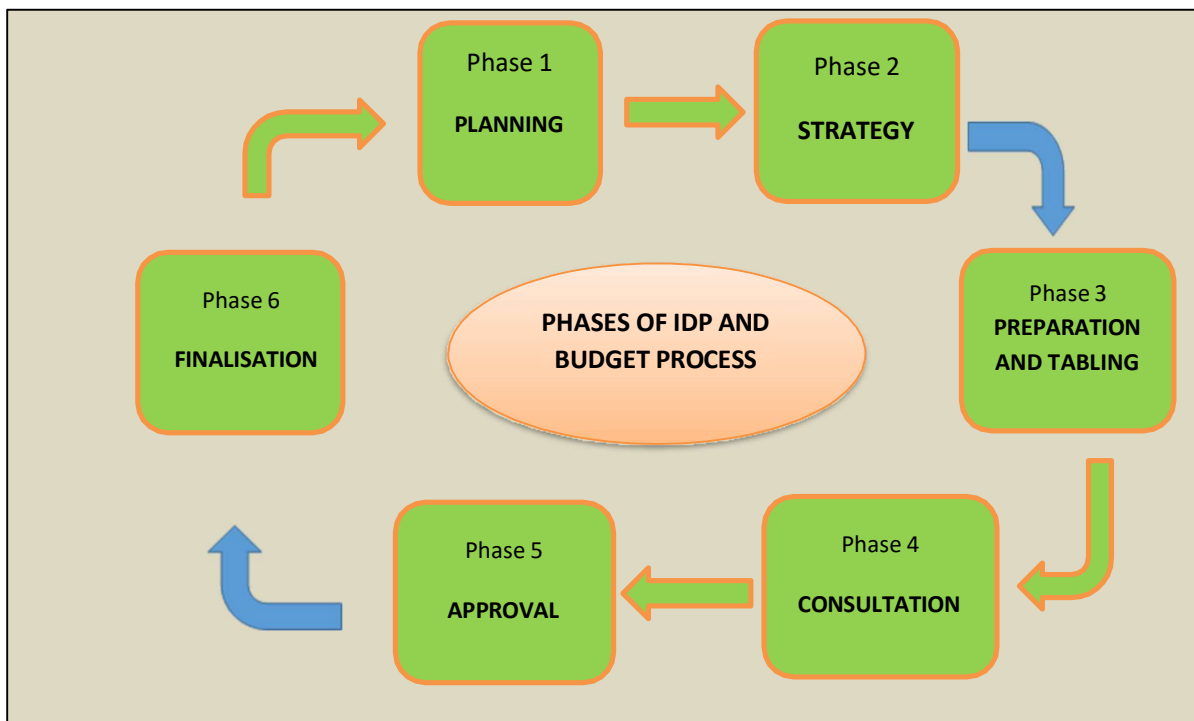
This will consist of Section 56 (MSA, 2000) management and other layers of management participating in an IDP process.

COUNCIL APPROVAL

The Council will consider, for comments, a draft 2026/2027 IDP/Budget document by March 2026. This will ensure inclusion into the national and provincial budgeting processes as well as inform the municipal budgeting process. The final IDP/Budget will be adopted by May 2026. Sector Plans will be approved by Council on their completion.

6. Phases of the IDP and Budget Process

The phases of the IDP and Budget process are indicated in the diagram below. The process speaks to planning, preparation, implementation and monitoring of the IDP, Budget and 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	<ul style="list-style-type: none"> Approval of IDP Process Plan 	<ul style="list-style-type: none"> Council
Analysis	<ul style="list-style-type: none"> Conduct community needs analysis through a comprehensive process of public participation 	<ul style="list-style-type: none"> Executive Mayor Manager: Development Planning
	<ul style="list-style-type: none"> Conduct a socio-economic analysis 	<ul style="list-style-type: none"> All directorates
	<ul style="list-style-type: none"> Conduct an organizational SWOT analysis 	<ul style="list-style-type: none"> Municipal Manager
Strategy	<ul style="list-style-type: none"> Develop strategic objectives through a strategic planning session of Council 	<ul style="list-style-type: none"> Council
	<ul style="list-style-type: none"> Set specific service delivery and development targets 	<ul style="list-style-type: none"> All directorates
	<ul style="list-style-type: none"> Review all sector plans 	<ul style="list-style-type: none"> All directorates
Projects	<ul style="list-style-type: none"> Develop business plans to give effect to the strategic objectives of Council 	<ul style="list-style-type: none"> Municipal Manager
Integration	<ul style="list-style-type: none"> Horizontal and vertical alignment of council strategic objectives with other spheres of government 	<ul style="list-style-type: none"> Council All directorates
	<ul style="list-style-type: none"> Actively participate in relevant inter-governmental engagements 	<ul style="list-style-type: none"> Executive Mayor
Approval	<ul style="list-style-type: none"> Apply all legislative requirements to ensure the credibility of the IDP process 	<ul style="list-style-type: none"> Council

7. Mechanisms and Procedures for Alignment

The IDP 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.

The District Municipality must ensure that alignment between local municipalities takes place, and the Corporative Governance and Traditional Affairs Department 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 IDP process.

The district will develop a district-wide year planner that outlines all the IDP activities that will take place in the district. The year planner will be informed by all district and local municipalities' IDP Process Plans.

7.1 Horizontal and Vertical Alignment

In terms of section 27 of the MSA the District Municipality must develop a Framework Plan which provides the linkage and binding relationships between the district and local municipalities in its area of jurisdiction. In doing so, proper consultation, co-ordination and alignment of the IDP processes of the district municipality and various local municipalities can be maintained. The IDP process must align horizontally with neighbouring municipalities especially from a spatial and economic perspective. Due to the fact that a number of sector plans such as the SDF and the Disaster Management Plan form an integral part of the municipal IDP it is important that the following national and provincial policy documents are also taken into account when SBDM draft its IDP:

- National Development Plan (NDP)
- National Medium Term Strategic Framework (2019 – 2024)
- Eastern Cape Provincial Growth and Development Plan
- Eastern Cape Spatial Development Framework
- Eastern Cape Disaster Management Plans
- SBD District Development Plan

7.2 Alignment between the District and Local Municipalities

Alignment is the instrument that synthesises and integrates the top-down and the bottom-up planning process between different spheres of government. Not only is alignment between the District and the Local Municipalities important, but also between the Local Municipalities within the jurisdiction of the District Municipality. The alignment procedures and mechanisms should be incorporated in the process plans of the Municipalities, while the responsibility for alignment rests with the District Municipalities.

The Development Planner responsible for the IDP for the District will be responsible for ensuring smooth coordination of local municipal IDP reviews and their alignment with the district IDP compilation through the use of workshops and bilateral discussions with affected sector departments or municipalities. The Inter- Governmental Forum will also be used to ensure that beneficial alignment of programmes and projects occur.

8. IDP & Budget Process & Action Plan 2025-2026

Deliverable /Activity	Responsibility	July				August				September			
		1	2	3	4	1	2	3	4	1	2	3	4
Development of IDP Framework /Process Plan/Budget schedule July 2025	Development Planner												
<i>Mayor begins planning for next three year budget in accordance with coordination role if budget process MFMA s 53</i> <i>Planning includes review of the previous years budget process and completion of the Budget Evaluation Checklist</i> July 2025	Mayor & Council												
Consultation with local municipalities on the Framework Plan (IDP Coordinators) – (03 July 2025)	Development Planner												
IDP Steering Committee meeting (31 July 2025)	IDP/Budget/PMS Steering Committee												
Tabling of IDP Framework Plan/Budget schedule to Mayoral Committee (06 August 2025)	Mayoral Committee												
Council adopts IDP Framework Plan/Budget Schedule (20 AUGUST 2025)	Council												
Advertise IDP Framework/Process Plan/Budget Schedule at local municipal offices and on the SBDM website August 2025	Development Planner												

Consultation with stakeholders on the IDP Process IDP REP FORUM (11 SEPTEMBER 2025)	Development Planner												
Council through the IDP review process determines strategic objectives for service delivery and development for next three-year budgets including review of provincial and national government sector and strategic plans. (September 2025)	Mayor and Council												
Budget offices of municipality and entities determine revenue projections and proposed rate and service charges and drafts initial allocations to functions and departments for the next financial year after taking into account strategic objectives. Engages with Provincial and National sector departments on sector specific programmes for alignment with municipalities plans(schools, libraries, clinics, water, electricity, roads, etc.) (September 2025)	Finance												
CBP roll – out in local municipalities September 2025	IDP Managers												

<i>Deliverable/Activity</i>	<i>Responsibility</i>	<i>October</i>				<i>November</i>				<i>December</i>			
		1	2	3	4	1	2	3	4	1	2	3	4
Accounting officer does initial review of national policies and budget plans and potential price increases of bulk resources with function and departmental officials MFMA s 35, 36,42: MTBS October 2025	MM and senior officials												
Community Based Planning roll-out in seven local municipalities	IDP Managers												
Situational analysis – municipal wide analysis	IDP Task team/LMs												
Stakeholder consultation with Local Municipalities (17 October 2025)	Development Planner												
Review of objectives and strategies (November 2025)	Development Planner												
Compile Draft projects November /December 2025													
Council finalises tariffs (rates and service charges) policies for next financial year. MSA s74,75 December 2025	Council												
Accounting officer and senior officials consolidate and prepare proposed budget and plans for next financial year taking into account previous year's performance s per audited financial statements December 2025	Accounting Officer and senior officials												

<i>Deliverable /Activity</i>	<i>Responsibility</i>	<i>January</i>				<i>February</i>				<i>March</i>			
		1	2	3	4	1	2	3	4	1	2	3	4
Accounting officer reviews proposed national and provincial allocations to municipality for incorporation into draft budget for tabling (Proposed national and provincial allocations for three years must be available by 20 January) January 2026	MM & Finance												
Finalisation of draft projects /alignment with budget January 2026	Planning Unit/Finance /IDP Task Team												
IDP/Budget Steering Committee meeting to consider first draft (6 January 2026)	IDP/Budget/PMS Steering Committee												
CDDA (ENTITY) Draft budget is submitted to the SBDM, to accommodate the 150 days as per regulation before the beginning of the financial year. (January 2026)	CDDA												
Mid-year Budget Engagement February 2026	Finance												
Consultation with stakeholders on the IDP Process IDP REP FORUM (19 FEBRUARY 2026)	Development Planner												
Council Considers municipal Entity proposed budget and service delivery plan and accepts or makes recommendations to the Entity – MFMA s 87(2) February 2026	Council												

IDP/Budget Steering Committee Meeting (24 February 2026)	IDP/Budget/PMS Steering Committee												
Mayoral Committee considers Draft IDP & Budget (4 March 2026)	Mayoral Committee												
CDDA submits a revised budget within 100 days before beginning of the financial year, actual date is March 2026 .	CDDA												
Consultation with Local Municipalities on Project Proposals (March 2026)	Development Planner												
Tabling of Draft IDP to Council (25 March 2026)	Council												

<i>Deliverable /Activity</i>	<i>Responsibility</i>	<i>April</i>				<i>May</i>				<i>June</i>			
		1	2	3	4	1	2	3	4	1	2	3	4
Stakeholder consultation on Draft IDP/Budget (April 2026)	Development Planner												
IDP/Budget Representative Forum (02 April 2026)													
Draft Budget Engagement April 2026	Finance												
Refinement of Draft IDP/Budget April/May 2026	Development Planner Finance												
IDP/Budget Steering Committee Meeting (28 April 2026)	IDP/Budget/PMS Steering Committee												
Mayoral Committee considers Draft IDP & Budget (06 May 2025)	IDP/Budget/PMS Steering Committee												
Stakeholder consultation. IDP Rep Forum (19 May 2026)	IDP/Budget/PMS Steering Committee												
Council approves IDP and Budget (27 May 2026)	Council												

CDDA Approves entities budget (May 2026)	CDDA Board												
Publication of approved IDP/Budget on the website and local newspaper (28 May & 09 June 2026)	Development Planner												
Mayor must approve SDBIP within 28 Days after approval of the budget and ensure that annual performance contracts are concluded in accordance with s57(2) of the MSA. Mayor to ensure that the annual performance agreements are linked to the measurable performance objectives approved with the budget and SDBIP. The mayor submits the approved SDBIP and performance agreements to council, MEC for local government and makes public within 14 days after approval MFMA s53; MSA s38-45, 57(2)	Mayor												
Council must finalise a system of delegations. MFMA s 59, 79, 82; MSA s 59 – 65 June 2026	Council												

8.1 Key Dates for the IDP Review

<u>Steering Committee</u>	<u>Representative Forum</u>	<u>Coordinator's Consultation</u>
31 July 2025		03 July 2025
	11 September 2025	
		17 October 2025
06 January 2026		
	19 February 2026	
24 February 2026		16 April 2025
28 April 2026	02 April 2026	
	19 May 2026	