



O.R. TAMBO DISTRICT MUNICIPALITY

IDP, PMS & BUDGET FRAMEWORK

2026 – 2027

Table of Contents

1. INTRODUCTION	2
2. LEGISLATIVE BACKGROUND	2
3. PURPOSE OF THE IDP, PMS AND BUDGET FRAMEWORK & PROCESS PLAN	3
4. MECHANISM FOR ALIGNMENT	4
5. EASTERN CAPE PROVINCIAL PLANNING CYCLE	4
6. DISTRICT DEVELOPMENT MODEL	5
7. MECHANISM AND PROCEDURE FOR PARTICIPATION	7
7.1 Functions and Context of Public Participation	7
7.2 Mechanisms for Participation	7
7.3 Public Participation Strategy	8
7.4 Inter-Governmental Relations and communication.....	8
8. ACTIVITY PLANS FOR THE DISTRICT AND LOCAL MUNICIPALITIES.....	11
9. SUMMARY OF THE DISTRICT FRAMEWORK	Error! Bookmark not defined.
10. BUDGET	59

1. INTRODUCTION

This document presents the Integrated Development Plan (IDP), Performance Management System (PMS) and Budget Framework of the OR Tambo District Municipality in preparation for 2026/2027 financial year. It serves to guide the processes and activities that will be undertaken by the municipality to: -

- a) Account about the implementation of the IDP, PMS and Budget for 2026/2027
- b) Development/Review of the IDP 2026/2027 as well as engagement with the communities and stakeholders
- c) Outlining the specific activities for the consolidation of budget for 2026/2027 financial year and 2 outer years.

The document provides the legislative background to the processes that enable for the development of the framework and process plan. It then reflects on some of the government policy imperative that must be recognized and aligned to the process. It further reflects on the five (05) local municipality's processes for their IDPs and Budgets Review for 2026/2027 financial year.

2. LEGISLATIVE BACKGROUND

The IDP and Budget processes are guided by the various policies and legislations. Key legislations include the Local Government: Municipal Finance Management Act 56 of 2003 (MFMA) and the Local Government: Municipal Systems Act 32 of 2000 (MSA).

The processes of the IDP in the Local Government: Municipal Systems Act 32 of 2000 (MSA) are in Section 27 to 34. Section 28(1) of the Act, states that each municipal council, within the prescribe period after the start of the elected term, must adopt a process set out in writing to guide the planning, drafting, adoption and review of its Integrated Development Plan. In section 28 (3), the Act further says that a municipality must give notice to the local community of particulars of the process it intends to follow, outline the processes for the annual review and amendments to the Integrated Development Plan according to s34.

The Local Government: Municipal Finance Management Act 56 of 2003, Section 21(1) (a) & (b) prescribe that: -

The mayor of a municipality must -

1. coordinate the processes for the preparation of the annual budget and for reviewing the municipality's Integrated Development Plan and budget related policies to ensure that the tabled budget and any revision of the IDP and budget related policies are mutually consistent and credible.
2. at least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for: -
 - i. Preparation, tabling and approval of the annual budget,
 - ii. Annual review of the Integrated Development plan in terms of section 34 of the Municipal Systems Act and review of budget related policies
 - iii. The tabling and adoption of any amendments to the IDP and budget related policies
 - iv. Any consultative process forming part of the process.

3. PURPOSE OF THE IDP, PMS AND BUDGET FRAMEWORK

The purpose of the process plan is to indicate the various planned activities and strategies on which the municipality will embark to compile its Review of the Integrated Development Plan and the Budget for the 2026-2027 financial year. The framework enhances integration and alignment between the IDP and Budget, thereby ensuring the development of an IDP based budget. It fulfils the role of a business plan or an operational framework for the IDP process outlining the way the IDP process will be undertaken. In addition, it identifies the activities around the key statutory annual operational processes of the budget and IDP compilation, performance management implementation and the adoption of the municipality's annual report.

The IDP and Budget processes are two distinct but integrally linked processes that must be coordinated to ensure that the IDP and Budget related policies and the final budget are mutually consistent and credible. Credibility refers to the municipality's ability and capacity to spend and deliver services in accordance with its approved budget.

4. MECHANISM FOR ALIGNMENT

Both horizontal and vertical alignments will be ensured in the IDP process. The horizontal alignment will be between the district and local municipalities to ensure that planning activities and processes are jointly coordinated and addressed. Vertical alignment on the other hand will be between local government, the provincial and national governments as well as parastatals or service providers, to ensure that the IDPs are in line with the national and provincial policies and strategies, so that it is considered for the allocation of departmental budgets and conditional grants.

The district municipality is given more responsibility to ensure that both alignments happen, however all role players should support and partake in the alignment process. The province should also play an important role as a coordinator to ensure alignment above district level and between districts within the province. To manage alignment, the Municipal Manager and IDP manager will play a major role in coordinating information from all clusters. The Municipal Manager will ensure that the alignment mechanisms are properly followed and that all clusters are fully functional. Existing intergovernmental structures including clusters should be utilized to ensure integrated planning and alignment.

Sector departments should also be involved in the IDP process from the first phase to ensure that their programmes and projects are included in the IDP document. Cluster meetings and IDP Rep Forum will be used as platforms for information sharing and progress reporting on all programmes planned and implemented in the district. Sectoral Plans should also be prepared and reviewed in line with IDP development or review process, and such plans should form the basis for initiating and guiding development within the municipality and further assist the municipalities in having credible IDPs. IDP review programmes or actions from the Provincial Departments, e.g. Department of Cooperative Governance and Traditional Affairs should be aligned with the activities as reflected in the municipal process plans.

5. EASTERN CAPE PROVINCIAL PLANNING CYCLE

It is important for municipalities to align their strategic objectives with national and provincial development policies, strategies and programmes. Chapter 5 of the Municipal Systems Act particularly provides direction on co-operative governance, encouraging municipalities to

develop their strategies in line with other organs of state to give effect to the five-year strategic plans. It further instructs that the IDP must link, integrate and co-ordinate development plans for the municipality.

In realizing the referred alignment requirement, the Eastern Cape Provincial government developed its provincial planning cycle tool to guide government planning as per legislative requirements. The tool realizes the planning for the two spheres of government, outlining the key activities as well as the anticipated delivery period. The approach embraces the various legislation such as the Public Services Act and Public Finance Management act as well as Municipal Systems Act and the Municipal Finance Management Act.

6. DISTRICT DEVELOPMENT MODEL

The District Development Model (DDM) is one of the policy approaches necessitating government to strengthen alignment of planning and programmes. DDM introduced as a national approach in 2019, wherein ORTDM was identified as one of the pilot sites for implementation. The President in Lusikisiki, Ingquza Hill Local Municipality subsequently launched it on the 17 September 2019.

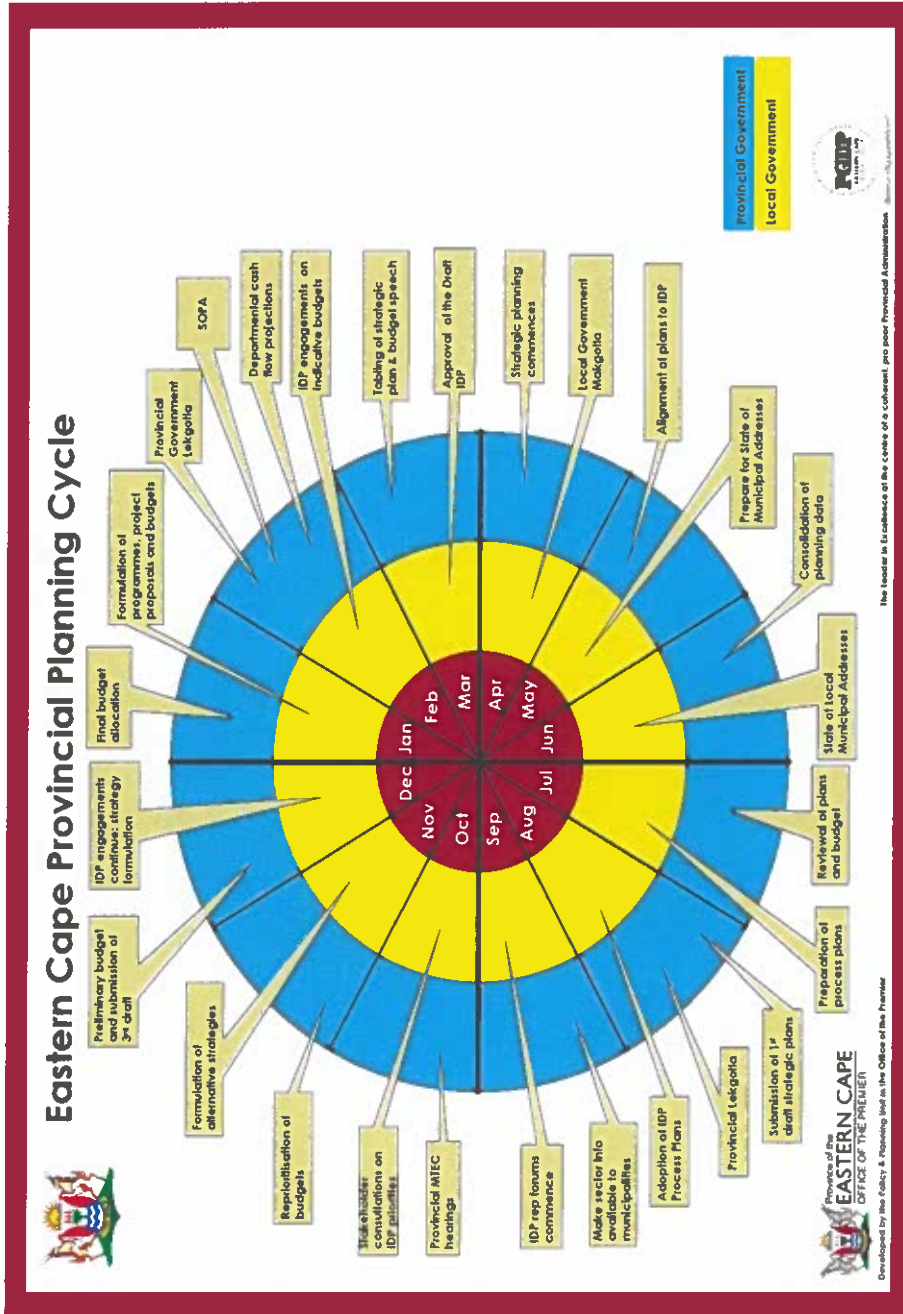
Subsequent to the launch, the Development Bank of South Africa established **District Hubs** that will drive the process of developing the “**One Plan**”. The One Plan had been developed and endorsed by the District Council and Provincial Cabinet.

Emerging from the One Plan, Eastern Seaboard had been established. The Minister gazetted the National Spatial Plan. Based on the gazetting, through the Eastern Seaboard a feasibility study for energy renewal is underway. To ensure full implementation of the Eastern Seaboard, five workstreams have been established as follows:

- Planning & Infrastructure.
- Land, Agriculture & Oceans Economy.
- Trade & Investment.
- Integrated Transport Management; and
- Stakeholder Management, Reporting & Monitoring.

The District IDP for the 2022/2027 term realises the One Plan priorities.

Figure 1: Provincial Government Planning Cycle



7. MECHANISM AND PROCEDURE FOR PARTICIPATION

7.1 Functions and Context of Public Participation

Four major functions that can be aligned with the public participation process are:

- Needs identification and prioritization;
- Identification of appropriateness of proposed solutions;
- Community ownership and buy-in; and
- Community Empowerment.

7.2 Mechanisms for Participation

The following public participation mechanisms are proposed for each milestone. The milestone are referring to above will be outlined in the activity plan later.

Preparation Phase	Call for organisations to register as stakeholders Stakeholder engagement / Rep. Forum Adverts on Newspaper Municipal website
Situation Analysis	Representative Forum Meetings or Stakeholder engagement
Strategy and Projects Phase	Stakeholder involvement in the Institutional Strategic Planning, Rep. Forum
Integration Phase	Stakeholder engagement Representative Forum Meetings
Approval Phase	Community Engagements Adverts on Newspaper Municipal website
To note that should there be changing circumstances that limit chances for direct contact with communities, virtual engagements or other forms recommended by council may be used.	

7.3 Public Participation Strategy

Chapter 4 of the Municipal Systems Act will guide in the development and implementation of the public participation strategy for the IDP process. In order to ensure that all stakeholders have the opportunity to be represented in the IDP Representative Forum, the following forms of communication will be used where applicable:

1. Local Community Radio Stations
2. Daily Dispatch or Local Newspapers
3. Municipal website,
4. Municipal Facebook page

To ensure that the needs of unorganized groups are represented, advocacy groups and or Non-Governmental Organizations (NGOs) will be used as well for communication. Meetings of the Representative Forum will be held in any appropriate Municipal building, government offices or any other appropriate venue. Members of the Representative Forum will be expected to consult with their constituencies and report back to the Forum within a month's time.

7.4 Inter-Governmental Relations and communication

Government Communication is a strategic and planned process aimed at ensuring an effective dialogue between government and communities. As communication is a strategic function, strategizing for communication needs to be a frequent and ongoing exercise in municipalities. Local government is the sphere of government closest to communities. This places a particular onus on municipalities to fulfil a wide range of communication functions, such as media liaison, marketing, advertising and branding, and direct and intensive unmediated communication. O. R. Tambo District Municipality, as a government organ, has an obligation to provide the public with open access to information about its policies, programmes, services and initiatives. The District Information for public use is always disseminated and readily available in municipality offices.

Communications Unit also has a mandate to build a community centered and client focused communication system to ensure that communication caters for all dominant official languages used in the district to ensure that communication right across the district is well integrated, coherent, coordinated and consistent. The Communication Unit ensures that there is meaningful public participation in the affairs of the O.R. Tambo District Municipality for the following reasons:

- To provide feedback to the people about the implementation of District adopted IDP, programmes and policy implementation.

- To promote a consistent corporate identity and marketing of the district to be a preferred tourist destination of choice.
- To ensure consistency and continuous two-way communication between the District Municipality, its communities and stakeholders.
- To ensure that the district operates from a developmental communication paradigm.

The Communication Policy was tabled in Council and approved with the aim of giving guidance on how the municipality should communicate. The District Communicators Forum where communication is actively participating is a platform established to support the communication activities at the district and local level by giving guidance on the development of the Communication Strategies. Over the past year, there has been maximum participation of local municipalities, sector department and government entities in the quarterly DCF meetings. Various media platforms are utilised to communicate the successes of the district as well as to clear any negative publicity or misinformation about the district.

The Communication Strategy was developed for the 2017-2022 term Council and was ought to be review annually after its approval. It aimed at guiding municipal communication both internally and externally. This strategy enables the municipality to give effect to the legislative requirements as set out in the Constitution of the Republic of South Africa, Act 108 of 1996, Promotion of Access to Information Act 2 of 2000, the Municipal Systems Act 32 of 2000 as amended, Intergovernmental Relations Framework Act of 2005 and the National Framework for Government, 2009 issued by Government Communication Systems (GCIS). National Communication Policy as adopted by the National Assembly in 2018. However, during the term the strategy remained a draft and no reviews were done since it was not approved by Council.

The municipality publicizes all the legislated meetings with the communities i.e., Mayoral Imbizo, IDP Roadshows, Stakeholder engagements, IDP Representative Forum. There is a Intergovernmental Relations (IGR) section and meetings with sector departments, State owned entities are convened on quarterly basis in a form of the following clusters - Basic Service Delivery and Infrastructure, Community Services and Disaster Management, Financial Viability, Economic Development and Planning, Corporate Services, and Strategic Planning and Good Governance and are aligned to DDM structures. Council meetings. The municipality has a website that is uploaded and updated with all the prescribed elements.

District Mayor's Forum sits on a quarterly basis and the dates for the 2022-2026 financial year are as follows:

- 25 September 2025
- 11 December 2025
- 19 March 2026
- 18 June 2026

8. ACTIVITY PLANS FOR THE DISTRICT AND LOCAL MUNICIPALITIES

8.1 O.R. Tambo District Municipality

PROCESS	ACTIVITY	LEGISLATIVE REQUIREMENT	DATE	RESPONSIBILITY
JULY 2025 (Preparation Phase)				
IDP	Development and alignment of IDP, PMS and Budget Process Plan (2026/2027)	Municipal Finance Management Act 56 (21)/Municipal Systems Act 28 (1)	31 July 2025 to 12 August 2025	Director: Strategic Planning & Governance
		Municipal Finance Management Act 56 s 68, 77	01 July 2025	Chief Financial Officer
BUDGET	Municipality commences with planning for the next three year budget	Municipal Finance Management Act, section 53 (3) (a)	18 July 2025	Director: Strategic Planning & Governance
PMS	• Print and distribute final approved 2025/2026 SDBIP	Municipal Finance Management Act, section 52 (d)/ Circular 13	22 July 2025	Municipal Manager
	• Advertise and publish final approved 2025/2025 SDBIP in newspaper and municipal website	Municipal Finance Management Act, section 52 (d)/ Circular 13	29 July 2025	Municipal Manager
	Finalise 2024/2025 4 th Quarter Performance Report and submit to MayCo	Municipal Systems Act 57	30 July 2025	Director: Strategic
	Submit 2024/2025 4 th Quarter Performance Report to Council			
	Finalise 2024/2025 Performance Agreements			

PROCESS	ACTIVITY	LEGISLATIVE REQUIREMENT	DATE	RESPONSIBILITY
		(2)/ Municipal Finance Management Act (69) (3) (b)		Planning & Governance
	AUGUST 2025 (Preparation- Analysis Phase)			
IDP	Advert inviting stakeholders to register for participation in the IDP Rep Forum	Municipal Systems Act (29) (a) (b)	07 July 2025	Director: Strategic Planning & Governance
	Advertise first IDP Rep Forum in the newspaper	Municipal Systems Act (29) (a) (b)	12 August 2025	Director: Strategic Planning & Governance
	First IDP Rep Forum to present the 2026-2027 IDP, PMS and Budget Process Plan and Framework to stakeholders	Municipal Systems Act (29) (a) (b)	28 August 2025	Director: Strategic Planning & Governance
	Council adoption of the 2026-2027 IDP, PMS and Budget Process Plan and Framework	Municipal Systems Act (28) (1)	29 August 2025	Council
BUDGET	Submission of Annual Report 2024-2025 and 2024-2025 Financial Statements to the Auditor General	Section 21 of the MFMA 56 of 2003: Budget Preparation Process, read with Section 28 (1) of the Municipal Systems Act, Section 126 of the MFMA 56 of 2003.	29 August 2025	Municipal Manager
PMS	Submit signed Performance Agreements to CoGTA	Municipal Finance	05 August 2025	Director: Strategic

PROCESS	ACTIVITY	LEGISLATIVE REQUIREMENT	DATE	RESPONSIBILITY
		Management 53 (3) (b)		Planning & Governance
	Advertise and publish signed Performance Agreements in newspaper and municipal website	Municipal Finance Management Act 53 (3) (b)	05 August 2025	Director: Strategic Planning & Governance
	Finalise Draft Unaudited Annual Report	Municipal Finance Management Act 121 (1) / MFMA Circular 63	20 August 2025	Director: Strategic Planning & Governance
	Submission of unaudited Draft Annual Report to the Mayoral Committee		21 August 2025	Director: Strategic Planning & Governance
	Submit signed Performance Agreements to Council	Municipal Finance Management Act 53 (3) (b)	29 August 2025	Director: Strategic Planning & Governance
	Submit Draft Annual Report to AG, National Treasury and CoGTA	Municipal Finance Management Act Circular 63	29 August 2025	Director: Strategic Planning & Governance
	SEPTEMBER 2025 (Situational Analysis Phase)			
IDP	Submit Final approved 2026-27 IDP, PMS and Budget Process Plan and Framework to the MEC CoGTA, Auditor General and Provincial and National Treasury		05 September 2025	Director: Strategic Planning & Governance

PROCESS	ACTIVITY	LEGISLATIVE REQUIREMENT	DATE	RESPONSIBILITY
	Publish and advertise final approved 2026-27 IDP, PMS and Budget Process Plan and Framework in local newspaper and municipal website	Municipal Systems Act (29) (b)	05 September 2025	Director: Strategic Planning & Governance
	Conduct evidence-based research information. Review and document information submitted by Senior Management. Determine and assess the current level of development and the emerging challenges, opportunities and issues		September- October 2025	Director: Strategic Planning & Governance
OCTOBER 2025 (Situational Analysis Phase)				
IDP	Convene IDP, PMS and Budget Steering Committee to consider draft situational analysis		Mid - October 2025	Director: Strategic Planning & Governance & CFO
PMS	Finalise 1 st Quarter 2025/2026 Performance Report	Municipal Finance Management Act, section 52 (d)/ Circular 13	14 October 2025	Director: Strategic Planning & Governance
	Submit 1 st Quarter 2024/2025 Performance Report to Mayo		21 October 2025	Municipal Manager
	Submit 1 st Quarter 2024/2025 Performance Report to Council		31 October 2025	Municipal Manager
	Conduct individual quarterly reviews with HODs		28 - 30 October 2025	Municipal Manager

PROCESS	ACTIVITY	LEGISLATIVE REQUIREMENT	DATE	RESPONSIBILITY
NOVEMBER 2024 (Situational Analysis Phase)				
IDP	IDP, PMS and Budget Steering Committee to discuss Draft Situational Analysis		Mid - November 2025	Director: Strategic Planning & Governance & CFO
	First draft Situational Analysis ready		13 November 2025	Director: Strategic Planning & Governance
	Advertise 2 nd IDP Rep Forum in newspaper		11 November 2025	Director: Strategic Planning & Governance
	Prepare a report to cluster forums to present Draft Situational Analysis and project identification for 2026-27		November 2025	Director: Strategic Planning & Governance
DECEMBER 2025 (Situational Analysis Phase)				
IDP	2 nd IDP Rep Forum to Present Draft Situational Analysis		04 December 2025	Director: Strategic Planning & Governance
PMS	Finalise 2024/25 Annual Report, incorporating financial and non-financial information, audit reports and annual financial statements		19 December 2025	Director: Strategic Planning & Governance

PROCESS	ACTIVITY	LEGISLATIVE REQUIREMENT	DATE	RESPONSIBILITY
JANUARY 2026 (Strategic Formulation - Integration Phase)				
IDP	Set and agree on IDP Priority programmes/projects (Departmental Strat. Session & Retreat)		12 – 16 Jan. 2026	Director: Strategic Planning & Governance
BUDGET	Accounting Officer and Senior Management consolidate and prepare proposed budget and plans for 2026/27 financial year, taking into account previous years' performance as per audited financial statements Commence with the review of budget related policies for 2026/27 financial year.		19 January 2026 30 January 2026	Municipal Manager Chief Financial Officer
PMS	Finalise 2 nd quarter and mid-year 2025/2026 Performance Report Submit 2 nd Quarter and mid-year 2025/2026 Performance Report to Mayco Submit mid-year report to National Treasury and CoGTA	Municipal Finance Management Act section 52 (d)/ Circular 13 and section 72 MFMA Section 72 of the MFMA	1 January 2026 16 January 2026 30 January 2026	Director: Strategic Planning & Governance Director: Strategic Planning & Governance Director: Strategic Planning & Governance

PROCESS	ACTIVITY	LEGISLATIVE REQUIREMENT	DATE	RESPONSIBILITY
	Table 2 nd quarter and mid-year 2025/26 Performance Reports to council	Section 52d and Section 72 of the MFMA.	15 January 2026	Municipal Manager
	Table the Audited 2024/2025 Annual Report to Council	Municipal Finance Management Act 127 (2)	30 January 2026	Municipal Manager
	FEBRUARY 2026(Strategic Formulation- Integration Phase)			
IDP	Senior Management identifying programmes/projects with external stakeholders		February-March 2026	Director: Strategic Planning & Governance
	Receive proposed budget and projects from Directors of the municipal entity	Municipal Finance Management Act Section 87 (1)	February 2026	CEO: Ntinga Development Agency
	Convene Mayororal Lekgotla and Strategic Session to request inputs for new municipal vision, mission, strategies and objectives. Develop objectives for priority issues and determine programmes to achieve		MayCo Lekgotla 15- 16 Feb. 26 Mega Strat. 17 - 19 Feb. 26	Municipal Manager
BUDGET	Review proposed national and provincial allocations to the DM for incorporation into the Draft Budget for tabling (Proposed national and provincial allocations for three years must be available by 20 January)	Division of Revenue Bill	27 February 2026	Chief Financial Officer
PMS	Mid-year assessment by National Treasury		February 2026	Municipal Manager
	Submit 2024/2025 Audited Annual Report to AG.		05 February 2026	Director: Strategic

PROCESS	ACTIVITY	LEGISLATIVE REQUIREMENT	DATE	RESPONSIBILITY
	National Treasury & CoGTA			Planning & Governance
	Advertise and publish Annual Report in newspaper and municipal website (and invite for public comment)		05 February 2026	Director: Strategic Planning & Governance
	Submit to the Mayoral Committee the 2025/2026 Adjusted SDBIP in line with the approved adjustment budget		20 February 2026	Municipal Manager
	Conduct individual mid-year and annual reviews with HODs		February 2026	Director: Strategic Planning & Governance
	Table the 2025/2026 Adjusted SDBIP in line with the approved adjustment budget to council for approval.	Section 28(2) of the MFMA	27 February 2026	Municipal Manager
	MARCH 2026 (Approval Phase - Draft IDP and Budget)			
IDP	Integration of sector plans and institutional programmes		March 2026	Director: Strategic Planning & Governance
	IDP and Budget Steering Committee to present Draft 2025-26 IDP Review and Draft Budget		12 March 2026	Director: Strategic Planning & Governance
	Advertise 3 rd IDP Rep Forum in the newspaper		11 March 2026	Director: Strategic Planning & Governance

PROCESS	ACTIVITY	LEGISLATIVE REQUIREMENT	DATE	RESPONSIBILITY
	3 rd IDP Rep Forum to present Draft IDP 2026-27 Review and Draft Budget		26 March 2026	Planning & Governance Director: Strategic Planning & Governance
	Table Draft IDP 2026-27, Draft Budget, Draft SDBIP and Draft Risk Register to Council for approval	Section 16 and Section 21 Chapter 4 of the MFMA and MFMA Circulars.	27 March 2026	Director: Strategic Planning & Governance
BUDGET	Finalise and submit to Executive Mayor proposed budgets and plans for the next three-year budgets, taking into account the recent mid-years review and any corrective measures proposed as part of oversight report for the previous years' audited financial statements and annual report		March 2026	Chief Financial Officer
PMS	Review and submit Strategic Intent of the IDP		12 March 2026	Director: Strategic Planning & Governance
	Adjust Performance Agreements in line with the approved 2025/2026 Adjusted SDBIP		04 March 2026	Director: Strategic Planning & Governance
	Advertise and publish adjusted SDBIP and		11 March 2026	Director: Strategic Planning & Governance

PROCESS	ACTIVITY	LEGISLATIVE REQUIREMENT	DATE	RESPONSIBILITY
	Performance Agreements in newspaper and municipal website			Planning & Governance
	Draft Institutional SDBIP for 2026/2027 financial year		03 - 27 March 2026	Director: Strategic Planning & Governance
APRIL 2026 (Integration and Consultation Phase)				
IDP	Submit Draft IDP 2026-27 Review, Draft Budget and SDBIP to CoGTA, Provincial Treasury, National Treasury and Auditor General	Municipal Finance Management Act 52 (d)/ Municipal Systems Act (32)	02 April 2026	Director: Strategic Planning & Governance
	Advertise and publish Draft IDP and Budget in the newspaper and municipal website for public comment	Municipal Systems Act 25 (4) (a)	02 April 2026	Director: Strategic Planning & Governance
	IDP and Budget Roadshows	Municipal Systems Act 29 (b)	06 – 15 April 2026	Director: Strategic Planning & Governance
	National Treasury Benchmarking exercise		April 2026 (tbc)	Municipal Manager
	Finalise 3 rd Quarter 2025/26 Performance Report	Municipal Finance Management Act, section 52 (d)/ Circular 13	14 April 2026	Director: Strategic Planning & Governance
	Submit 3 rd Quarter 2025/26 Performance Report to Mayco		17 April 2026	Municipal Manager

PROCESS	ACTIVITY	LEGISLATIVE REQUIREMENT	DATE	RESPONSIBILITY
	Submit 3 rd Quarter 2025/26 Performance Report to Council		30 April 2026	Municipal Manager
	Conduct Individual Quarterly Reviews with HODs		28-29 April 2026	Director: Strategic Planning & Governance
MAY 2026 (Approval Phase- Final IDP and Budget)				
IDP	IDP & Budget Steering Committee considers submissions, representations and recommendations from IDP Roadshows. Provide Executive Mayor with an opportunity to respond to submissions during consultation and table amendments for Council consideration.		14 May 2026	Director: Strategic Planning & Governance
	Advertise 4 th IDP Rep Forum in newspaper		12 May 2026	Director: Strategic Planning & Governance
	4 th IDP Rep Forum to present Final 2026-27 IDP Review and Final budget, with submissions, representations and recommendations from the IDP Roadshows		28 May 2026	Director: Strategic Planning & Governance
	Table Final IDP 2026-27 Review and Final budget to Council for approval	Section 16 and Section 21 Chapter 4 of the MFMA and	29 May 2026	Municipal Manager

PROCESS	ACTIVITY	LEGISLATIVE REQUIREMENT	DATE	RESPONSIBILITY
PMS		MFMA Circulars.		
	Finalise Strategic Intent of the IDP (Score card)		14 May 2026	Director: Strategic Planning & Governance
JUNE 2026 (Post approval phase)				
IDP	Submit Final IDP 2026-27 Review, Final Budget, Risk Register and Procurement Plans to CoGTA, Provincial Treasury, National Treasury and Auditor General	Municipal Systems Act (32)	05 June 2026	Director: Strategic Planning & Governance
	Advertise and publish approved 2026-27 IDP Review and Budget in newspaper and municipal website	Municipal Systems Act 25 (4) (a)	05 June 2026	Director: Strategic Planning & Governance
	Printing and distribution of Final 2026-2 IDP Review to stakeholders		12 June 2026	Director: Strategic Planning & Governance
BUDGET	Submit 2025-26 Final Budget and Procurement Plans to CoGTA, Provincial Treasury, National Treasury and Auditor General	Section 22(b) of the MFMA and MFMA Municipal Budget Reporting Regulations	09 June 2026	Chief Financial Officer
	Submit Draft 2026/2027 SDBIP to the Executive Mayor	Municipal Finance Management Act Circular 13	11 June 2026	Municipal Manager
PMS	Executive Mayor approves the 2026/2027 SDBIP	Municipal Finance	26 June 2026	Municipal Manager

PROCESS	ACTIVITY	LEGISLATIVE REQUIREMENT	DATE	RESPONSIBILITY
		Management Act 69 (3) (a)		

8.2 King Sabatha Dalindyebo Local Municipality

Legislative Requirements	Process Activity (Input)	Actual Date / Time Frame	Responsibility
Section 28 of the MSA 32 of 2000, reads with section 21 of the MFMA 56 of 2003	Consultation with BTO, PMS, IGR and Internal Audit on Draft IDP/BUDGET & PMS Process Plan 2026/2027.	01-10 July 2025	Manager IDP
Section 27 of MSA 32 of 2000	Submission of Quarter 4 & APR by Departments	08 July 2025	PMS Manager
Section 16 of the Municipal Systems Act NO. 32 of 2000.	MANCOM Meeting to present the Draft IDP Process Plan 2026/2027	08 July 2025	IDP Manager
Section 35 of the MFMA 56 of 2003	IDP/ Budget and PMS Steering Committee Submission of SDBIP & Performance Agreements to MEC	11 July 2025 14 July 2025	COO/CFO PMS Manager
MFMA 53 (3) (a)	Standing Committee Make public the approved SDBIP	15 July 15 July 2025	IDP Manager PMS Manager
MFMA Guidance	Print and distribute final Approved 2025/2026 SDBIP	17 July 2025	PMS Manager
Section 16 {b} Municipal Systems Act, 32 of 2000	IDP/Budget/PMS Framework Workshop	17 July 2025	CFO
Institutional Calendar	Mayoral Committee	21 July 2025	Executive Mayor

Section 27 of the MSA 32 of 2000	Alignment of 2026/27 Draft Process Plan with Draft IDP District Framework & Process Plan of O.R. Tambo District Municipality.	22-25 July 2025	Manager IDP
Section 16 of the Municipal Systems Act NO. 32 of 2000	Council considers IDP/Budget and PMS Process Plan 2026/27 for Adoption and APR & AFS	30 July 2025	Executive Mayor
MSA 57 (2)/ MFMA 69 (3) (b)	Finalize 2025/2026 Performance Agreements.	31 July 2025	PMS Manager
Section 121 of MFMA 56 of 2003	Commence with compilation of Annual Report 2025/2026	01 August 2025	PMS Manager
MFMA 53 (3) (b)	Make public signed Performance Agreements	05 August 2025	PMS Manager
MFMA 53 (3) (b)	Submit signed Performance Agreements to COGTA	05 August 2025	PMS Manager
Section 31 of the MSA 32 of 2000.	Annual Assessment of the IDP by MEC of Provincial COGTA	01 August 2025	Municipal Manager
Section 30 of MSA 32 of 2000	IDP Rep Forum Meeting to discuss Draft IDP Process Plan 2026/2027 and Roadshows Itinerary	15 August 2025	Executive Mayor
Institutional Calendar	BTO Standing Committee meeting	21 August 2025	Municipal Manager
Section 21 of the MFMA 56 of 2003	Submission of unaudited Draft Annual Report to MAYCO	22 August 2025	PMS Manager
Section 27 of MSA 32 of 2000	Submission of APR and AFS to APAC	23 August 2025	Municipal Manager
Municipal Systems Act NO. 32 of 2000	O.R Tambo Representative Forum	28 August 2025	O.R Tambo
Institutional Calendar	O.R Tambo Council Meeting	29 August 2025	Executive Mayor
Section 121 of the MFMA, 56 of 2003	Roll-over application and submission to Treasury	29 August 2025	O.R Tambo DM CFO

MFMA Circular 63	Submit Draft Annual Report to AG, National Treasury & COGTA	29 August 2025	PMS Manager
Section 121 MFMA 56 of 2003	Roll-over application and submission to Treasury.	29 August 2025	CFO
Section 21 of the MFMA 56 of 2003	Submission of APR & AFS to AG & Treasury.	29 August 2025	Municipal Manager
Section 21 of the MFMA 56 of 2003: Budget Preparation Process read with Section 28 (1) of the Municipal Systems Act, 32 of 2000	Submission of IDP/Budget and PMS Process Plan to OR Tambo DM and other Spheres of Government and all stakeholders.	04 September 2025	Manager IDP
Section 21 of the MFMA 56 of 2000 read with Section 28 (1) of the Municipal Systems Act, 32 of 2000	Advertise IDP/ Budget and PMS Process Plan on the local print media	09 September 2025	Manager IDP/ Budget & Accounting/ Communications
Section 21 MFMA, 56 of 2003	Submission of personnel request forms/Staff keys consultations	17-20 September 2025	CFO
Section 16 of the MSA 32 of 2000	Community Consultations on IDP/Budget/PMS Roadshows to conduct Situational Analysis in all Wards.	17 – 30 September 2025	Executive Mayor
Institutional Calendar	O.R Tambo Council meeting	26 September 2025	Executive Mayor
Section 27 of MSA 32 of 2000	Submission of Quarter 1 Performance Report by Departments.	07 October 2025	PMS Manager

Intergovernmental Relations Framework 13 of 2005	IGR, Planning and Research Standing Committee	09 October 2025	Manager IGR
Municipal Finance Management Act, no 56 of 2003	HR and Budget collate personnel request forms and analyse results and report to Directors	10-30 October 2025	CFO Director Corporate Services
MFMA Circular 13	Finalise 1st Quarter Performance Report for 2025/2026 financial year	14 October 2025	PMS Manager
Section 55 of MSA 32 of 2000	IDP/Budget and PMS Steering Committee -to discuss Situational analysis	14 October 2025	Municipal Manager
Institutional Calendar	Mayoral Committee	17 October 2025	Executive Mayor
Section 16 of Local Government: Municipal Systems Act 32 of 2000	IDP Representative Forum to present first Draft Situational Analysis Report	23 October 2025	Executive Mayor
MSA 39	Conduct informal Quarter 1 Performance Evaluations with HOD's	24-25 October 2025	PMS Manager
Section 16 of Municipal Systems Act 32 of 2000	Ordinary Council Meeting	29 October 2025	Executive Mayor
Section 43 of the MFMA 56 of 2003: Applicability of Tax and Tariff capping on Municipality	Submission of D-Forms to NERSA	31 October 2025	CFO

Institutional Calendar	Departmental Strategic Plans			03 November - 20 November 2025	Municipal Manager
Section 55 of MSA 32 of 2000	IDP/Budget and PMS Steering Committee/ MANCOM - Crafting and reviewal of Developmental Strategies and Objectives			11 November 2025	Municipal Manager
Section 46, 121, 126 of MFMA, 56 of 2003	Discuss Draft Audit Report from AG for 2025/2026 financial year			15-29 November 2025	CFO
Section 21, 36, 37 of MFMA	Check with National & Provincial Governments and District Municipality for any information in relation to Budget and adjustment budget to project allocations for the next 3 years			20-29 November 2025	CFO
Institutional Calendar	Ordinary Mayoral Committee to discuss Strategies and Objectives.			27 November 2025	Executive Mayor
	Risk Assessment Workshop			02- 03 December 2025	COO/ CRO
Municipal Systems Act NO. 32 of 2000	O.R Tambo Representative Forum			05 December 2025	O.R Tambo
				11 December 2025	Executive Mayor
Institutional Calendar	Special Council meeting.			12 December 2025	Executive Mayor
Institutional Calendar	O.R Tambo Council meeting			17 December 2025	Municipal Mayor
Institutional Calendar	Council Recess				

MFMA Circular 13	Submission of Quarter 2 Performance Report and Mid-year Performance Report by Departments	08 January 2026	PMS Manager
Section 24 of the MSA, 32 of 2000	Management Retreat	05 – 08 January 2026	COO/PMS Manager
Institutional Calendar	IGR Standing Committee to note Strategies and Objectives	14 January 2026	Municipal Manager
Section 21 of MFMA, 56 of 2003	Obtain adjustments to projected allocations for the next 3 years, from National, Provincial & District Municipality	16-23 January 2026	CFO
Institutional Calendar	Special Mayoral Committee	19 January 2026	Executive Mayor
MFMA 127 (2)	Finalize 2024/25 Audited Annual Report incorporating financial and non-financial information on performance, audit reports and annual financial statements	19 January 2026	PMS Manager
Institutional Calendar	APAC Meeting	21 January 2026	CAE
Institutional Calendar	O.R Tambo Council meeting	28 January 2026	O.R Tambo DM
Section 53 of the MFMA 56 of 2003	Ordinary Council Meeting (to consider Mid-year Budget and Performance	29 January 2026	Speaker
Section 21 & 28 of MFMA, 56 of 2003	Report 2025/2026 and Draft Annual Report 2024/2025	30 January – 06 February 2026	CFO
Institutional calendar	Budget & SDBIP adjustment consultations process	01-02 February 2026	Municipal Manager/CFO/COO
Section 16 of Local Government: Municipal Systems Act, No.32 of 2000	Mayoral Lekgotla	03-06 February 2026	Municipal Manager/ CFO/ COO
	MEGA Strategic Planning Session		

read with Section 21 of the MFMA 56 of 2003: budget preparation process	OR Tambo DM MayCo Lekgotla	12 -13 February 2026	OR Tambo DM Municipal Manager/ CFO Executive Mayor
Intergovernmental Framework Relations Act, no 13 of 2005	Annual Report Hearings	18-20 February 2026	OR Tambo DM Municipal Manager/ CFO
Intergovernmental Relations Framework Act, no 13 of 2005	OR Tambo DM Mega Strat Plan	18- 20 February 2026	OR Tambo DM Municipal Manager/ CFO
Section 16 of Local Government: Municipal Systems Act, No.32 of 2000 read with Section 21 of the MFMA 56 of 2003: budget preparation process	Mid-Year Budget Engagement	19 February 2026	CFO
Section 72 of the MFMA, 56 of 2003	IDP/ Budget and PMS Steering Committee	20 February 2026	Municipal Manager
	IDP Rep. Forum	20 February 2026	Executive Mayor
Institutional Calendar	Mayoral Committee to consider the adjustment Budget/IDP and SDBIP adjustment	24 February 2026	Executive Mayor
Institutional Calendar	Draft SDBIP 2025/2026 consultations	26 February- 05	PMS Manager
Section 72 & 21 of MFMA 56 of 2003 reads with Section 46 of the MSA 32 of 2000	Special Council meeting to consider the adjustment of budget and SDBIP adjustment	March 2026	Speaker

Institutional Calendar	O.R Tambo Council meeting	28 February 2026	Speaker
Section 16 of MFMA, 56 of 2003	Draft MTREF 2025/2026 consultations	3-7 March 2026	CFO
Section 55 of Municipal Systems Act, No.32 of 2000 read with Section 21 of the MFMA 56 of 2003: budget preparation process	MANCOM IDP/ PMS and Budget Steering Committee to discuss and present the first draft IDP 2026/2027 FY	03 March 2026	Municipal Manager/ CFO/ Director: RED
Section 43 of MFMA, 56 of 2003	Approval of electricity tariffs by NERSA	06 March 2026	CFO
Institutional calendar	IGR Standing Committee	12 March 2026	Municipal Manager
Municipal Systems Act No. 32 of 2000	O.R Tambo Representative Forum	26 March 2026	O.R Tambo Executive Mayor
Section 25 & 30 of the MSA 32 of 2000 read with section 24 of the MFMA 56 of 2003	Council Considers Approval First Draft IDP, Budget & Annual Report and MTREF Budget and policies for 2026/2027.	30 March 2026	Executive Mayor
Section 21 of MFMA, 56 of 2003	Review Budget related policies 2026/2027	03 April 2026	CFO
Section 21A of MSA 32 of 2000 read with Section 22(a) of MFMA, Act 56 of 2003	Submission of approved Annual Report, AFS, Audit Report and Audit Action Plan and IDP to AG, Treasury and COGTA	06 April 2026	Manager Communications/ Budget Manager PMS Manager
Intergovernmental Framework Act 13 of 2005	IDP/Budget & PMS advertised for Public Comments	06 April 2026	IDP/ Budget Manager
Section 17 [2] [c] of MSA 32 of 2000	IDP Roadshows for Community Consultation to solicit Public Comments on Draft IDP 2026/2027	06 -10 April 2026	IDP Manager /COO
Institutional Calendar	Submission of quarter 3 Performance report by departments	08 – 16 April 2026	PMS Manager
Section 55 of MSA 32 of 2000	IDP/ Budget PMS and Steering	13 April 2026	Municipal Manager

Section 24(1) the Municipal Council must at least 30 days before the start of the budget year consider approval of the annual budget	Committee/MANCOM -to outline IDP Roadshows IDP Representative Forum to discuss and consider Public Comments on Draft IDP, Budget & PMS 2026/2027	17 April 2026	Executive Mayor
Section 17 [2] [c] of MSA 32 of 2000	OR Tambo DM IDP Roadshows for Community Consultation to solicit	09 April 2026	ORT DM
Chapter 4 of the Municipal Finance Management Act 56 of 2003.	Public Comments on Draft IDP 2026/2027 Budget Benchmarking	23 April 2026	Municipal Manager /COO/ CFO
Institutional Calendar	APAC Meeting	24 April 2026	CAE
Institutional Calendar	Special Council Meeting	28 April 2026	Speaker
Institutional Calendar	OR Tambo Council Meeting	30 April 2026	Speaker
Institutional Calendar	Submission of Draft IDP to Internal Audit for Review	30 April 2026	Manager IDP
Institutional Calendar	IGR, Planning & Research Standing Committee.	06 May 2026	COO
Institutional Calendar	Special Mayoral Committee to consider Draft IDP and Budget 2026/2027	21 May 2026	Executive Mayor
Section 24(1) the Municipal Council must at least 30 days before the start of the budget year considers approval of the Annual Budget	Special Council considers Adoption of Final Draft IDP 2026/2027, and MTREF Budget.	28 May 2026	Speaker
Institutional Calendar	OR Tambo Council Meeting	29 May 2026	Municipal Manager
Municipal Systems Act NO. 32 of 2000	O.R Tambo Representative Forum	29 May 2026	O.R Tambo
Institutional Calendar	MANCOM Meeting.	01 June 2026	Executive Mayor
Section 21 of the Municipal Systems Act No:32 of 2000 reads with Section	Facilitation for the advertisement of Adopted IDP/Budget and PMS Document.	02 June 2026	Municipal Manager IDP Manager

22 & 23 of the Municipal Finance Management Act 56 of 2003				
Section 41 of Local Government: Municipal systems Act No 32 of 2000	Finalization of Service Delivery and Budget Implementation Plan for 2026/2027	06-12 June 2026		PMS Manager
Section 21 of the Municipal Systems Act No:32 of 2000 reads with Section 22 & 23 of the Municipal Finance Management Act 56 of 2003	Submission of Adopted IDP/ Budget to all spheres of Government and O.R. Tambo DM.	09- 11 June 2026		IDP Manager
Section 53 MFMA 56 of 2003	Submit Draft SDBIP to Executive Mayor	12 June 2026		Municipal Manager
Section 53 of MFMA 56 of 2003	Approval of SDBIP 2026/2027	26 June 2026		Executive Mayor
	Submit approved SDBIP to Treasury, AG and COGTA	26 June 2026		PMS Manager CFO
MSA 57 (2) MFMA 69 (3) (b)	Draft 2026/2027 performance agreements	30 June 2026		PMS Manager
MFMA Guidance	Print and distribute final approved SDBIP for the 2026/2027 financial year	30 June 2026		PMS Manager

8.3 Nyandeni Local Municipality Activity Plan

ACTIVITIES	COORDINATING DEPARTMENT	TIMEFRAME	LEGISLATIVE FRAMEWORK
IDP Rep Forum	Office of the MM	20 August 2025	MSA s28 (2)
Special Audit Committee Meeting to review the draft:	Office of the MM	26 August 2025	MFMA s65 & 66
<ul style="list-style-type: none"> ✓ Annual Financial Statements for 2024/2025 ✓ Performance Information report (MSA-s46) 2024- ✓ Draft Annual Report for 2023/2024 	Municipal Manager	21 August 2025	MFMA 21(1)(b) & 53 (1)
Table IDP, PMS and Annual Budget Process Plan for 2026/27 to the Special Executive Committee	Community Services	21 August 2025	MFMA 21(1)(b) & 53 (1)
International Literacy Day	Mayor	28 August 2025	(b)
Special Council Meeting:			
Tabling the following documents to Council			
<ul style="list-style-type: none"> ✓ Annual Financial Statements for 2024/2025 ✓ Performance Information report (MSA-s46) for 2024/2025 ✓ Draft Annual Report for 2024/2025 	MM	30 August 2025	MFMA 126 (1) (a)
Printing of Annual Financial Statements and Annual Performance Assessment Information Report and Draft Annual Report for the year ending 30 June 2024			
ACTIVITIES	COORDINATING DEPARTMENT	TIMEFRAME	LEGISLATIVE FRAMEWORK

Advertise and Publish approved 2026-27 IDP, PMS and Budget Process Plan on website and newspaper	SM: Operations	11 September 2025	MSA S16 & 21
Budget Process Plan on website and newspaper	SM: Operations	11 September 2025	MFMA Sec 75 (2)
Submit approved 2026-2027 IDP, PMS and Budget General Plan to CoGTA, and Provincial Treasury, Auditor General (within 10 days of approval)	Manager IDP	11 September 2025	
Economic & Infrastructure cluster	Corporate services	17 September 2025	Chapter 3, Constitution of the RSA, 1996
LLF Meeting	Manager IDP	23 September 2025	
Social Transformation Cluster	Manager IDP	23 September 2025	
Conduct initial consultation and review, conduct primary data analysis including economic outlook to review financial strategies	Mayor	25 September 2025	
Convene Special EXCO Meeting	Internal Audit	26 September 2025	
Risk Committee Meeting	Speaker		
Convene Special Council Meeting			
Coordinate preparation of socio-economic profile in collaboration with the District Municipality and ECSECC	IDP Manager	October 2025	
District Planning Forum sitting to share socio-economic data	SM: Operations	October 2025	
District Planning Forum sitting to share socio-economic data	Corporate services	21 October 2025	MFMA
District Planning Forum sitting to share socio-economic data	Internal Audit Unit	22 October 2025	MFMA s52 (d)
District Planning Forum sitting to share socio-economic data	IDP Manager	23 October 2025	MFMA s52(d)
OHS Committee Meeting	Municipal Manager	30 October 2025	
Audit Committee Meeting	Mayor	06 November 2025	
IGR Forum	Senior Manager Operations		
Table first quarter performance report including financial performance analysis report (s52(d) to Executive Council			
Table first quarter performance report including financial performance analysis report (s52(d) to Ordinary Council Meeting			
Conduct IDP Representative Forum			

Place quarterly performance report on the municipal website	Manager M&E	08 November 2025	MFMA 75 (1)K & 52(d)
ICT Governance Committee Meeting	Corporate Services	13 November 2025	MSA s34 & s16
Conduct Mayoral Imbizo's to assess state of service delivery and identify community development priority needs (Consultation of Annual Report)	Mayor	10-14 November 2025	
LLF Meeting	Corporate services	18 November 2025	
Special EXCO Meeting	Mayor	21 November 2025	
Management Retreat to finalise IDP Situational analysis	MANCO	25-26 November 2025	
Special Council meeting	Speaker	28 November 2025	
Special Exco Meeting	Mayor	08 December 2025	
Special Council Meeting to submit Final Annual Report	Speaker	12 December 2025	MFMA s72 (1) & 11
Special Council Meeting to compile and finalize Mid-Year report, adjustment budget and SDBIP	Municipal Manager & Senior Managers	13-14 January 2026	MFMA s72 (1) & 11
Convene Management Retreat to Performance Committee (Assessment of Mid-year performance)	Internal Audit Unit	20 January 2026	MFMA
Ordinary Audit, Risk & Performance Committee Meeting	Mayor	22 January 2026	MFMA s72 (1) & 11
Special Exco Meeting to Table Mid-year Report, revised SDBIP and Adjustment Budget for approval	Mayor	26 January 2026	White Paper on ICT
Table Mid-year Report, revised SDBIP to the Special Council Meeting	SM: Corporate Services	29 January 2026	MFMA 72
ICT Governance Committee Meeting	Corporate services	03 February 2026	
OHS Committee Meeting	Manager M & E	06 February 2026	
Place the quarterly performance report (s72 on the municipal website)	IDP Manager	11 February 2026	
Economic & Infrastructure Cluster	Corporate services	12 February 2026	
LLF Meeting	IDP Manager	25 February 2026	
Social Transformation Cluster	CFO	14 February 2026	MFMA
Provincial Treasury Mid-year assessment	MM	17-19 February 2026	
Management Technical Strategic Planning session to consider Adjustment budget and Revised SDBIP and 2025-			

26 IDP and Budget Review				
Ordinary Executive Committee Meeting	Mayor		19 February 2026	
SA Library week	Community Services		25 February 2026	
Table 2025/65 Adjustment Budget to Ordinary Council meeting.	Mayor		26 February 2026	MFMA s72 (1) & 11
EXCO Lekgotla	Mayor		02 March 2026	
Convene Strategic Planning Session to review municipal high level overarching strategies and short term development objectives	Mayor		03 – 05 March 2026	MSA
Place the Final Annual Report for 2024-2025 on the municipal website	Manager M&E		14 March 2026	MFMA 75 (1)
Budget Steering Committee	Mayor		18 March 2026	MFMA
Convene IDP Rep Forum to present Draft IDP 2026/2027 Budget	Mayor		18 March 2026	MSA
Risk Committee Meeting	Internal Audit		24 March 2026	
Presentation of 2026-2027 Draft IDP, Budget, Draft SDBIP, Tariffs and budget related policies to the Special Executive Committee Meeting	Municipal Manager		25 March 2026	
Tabling of 2026-2027 Draft IDP, Budget, Draft SDBIP, Tariffs and budget related policies to Special Council	Mayor		31 March 2026	MFMA s16 (2)
Policy review consultations within Departments	All HODs		January -April 2026	
ICT Strategy Review	Corporate services		April 2026	

LLF Meeting	Corporate services	09 April 2026	
IDP and Budget Public Hearings (Road shows)	SM: Operations	13-17 April 2026	
MTREF Engagement and Benchmarking(Conducted by Provincial Treasury)	MM, BTO & SDF	18 April 2026	
Audit Committee Meeting	Internal Audit Unit	21 April 2026	
OHS Committee Meeting	Corporate services	22 April 2026	
Table third quarter performance report including financial performance analysis report to Ordinary EXCO Meeting	Municipal Manager	23 April 2026	
Table third quarter performance report including financial performance analysis report to Special Council	Mayor	29 April 2026	MFMA s52(d)
Council Policy Consultative Workshop	SM: Operations	04-08 May 2026	
ICT Government Committee Meeting	Corporate Services	12 May 2026	
Budget Steering Committee meeting	Mayor	16 May 2026	
IDP Rep Forum	Mayor	20 May 2026	
Special Exco Meeting	Municipal Manager	21 May 2026	
World Book Day	Community services	26-27 May 2026	
Table Reviewed 2026-2027 IDP, Annual Budget, Tariffs, Organizational Structure and budget related policies for approval by Council	Mayor	28 May 2026	MFMA s24 (1)

Risk Committee Meeting	Internal Audit		04 June 2026	
Submit approved annual budget and IDP to NT & PT	CFO		10 June 2026	MFMA 24 (3)
Publish the IDP and Budget for 2026-27 FY	M&E Manager		10 June 2026	
Submit Draft SDBIP to Mayor	MM		13 June 2026	
IGR Forum			17 June 2026	
Ordinary Audit, Risk & Performance Committee	Internal Audit Unit		18 June 2026	
Special Exco Meeting to consider End of the Year Road Map and Financial Related Reports	Mayor		19 June 2026	
Submit Final SDBIP to Mayor	Municipal Manager		25 June 2026	
Special Open Council Meeting	Speaker		26 June 2026	

PHASES	TARGET/ACTIVITY	ROLE PLAYERS	TIME FRAMES
Preparation Phase	Preparation Phase		
	Development of IDP, Budget & PMS Process Plan.	Strategic Manager and Chief Financial Officer	July 2025
	Corporate Services Standing Committee dealing with performance reports for quarter 4	Councillors & Management	19 July 2025
	Executive Committee dealing with performance reports for quarter 4	Councillors & Management	26 July 2025
	Council dealing with performance reports for quarter 4	Councillors & Management	30 July 2025
	Exco retreat for policy workshop	Exco and Management	05-06 August 2025
	Presentation of the IDP/Budget & PMS Process plan, draft Annual performance report & AFS to the technical Steering Committee	MM and Senior Management	08 August 2025
	Presentation of the IDP/Budget & PMS Process plan to the Budget steering committee	Councillors & Management	11 August 2025
	Municipal Policy workshop	Councillors and Management	13-16 August 2024
	Tabling of the draft IDP/Budget & PMS Process plan, Draft Annual Financial Statements, and draft Annual performance report and draft annual report to Standing committees (BTO & Corporate Services and Research, Planning & IGR)	Councillors & Management	25 August 2025
	Municipal Policy workshop		
	Presenting of draft IDP, Budget & PMS Process Plan, Draft Annual Financial Statements, Annual performance report & draft annual report to Executive Committee	Portfolio Head Corporate services and Research, Planning & IGR Portfolio head Budget & Treasury Office	21 August 2025
	Presenting of draft IDP, Budget & PMS Process Plan, Draft Annual Financial Statements, Annual performance report & draft annual report to Council	Mayor & Council	28 August 2025
Submission of Annual Financial Statements, Annual Performance Report & Draft Annual Report to Auditor General	Municipal Manager	29 August 2025	

	Send hard copy to COGTA, Treasury & other relevant stakeholders Load to the website and newspaper Invite stakeholders to update database for year 2025/26	IDP and IGR Officer	03 September 2025
	Technical Steering Committee to situation analysis	Municipal Manager	09 September 2025
	Budget Steering Committee Meeting to present Situation Analysis	Mayor & steering committee members	10 September 2025
	IDP Rep Forum to table the adopted IDP, Budget & PMS Process Plan.	Municipal Manager	18 September 2025
	Submission of Consolidated Annual Financial Statements to AG & Treasury	Management	30 September 2025
	Analysis phase		
	2023/24 Annual performance reviews for senior managers & MM	Mayor, portfolio heads & MM	03 October 2025
	Presenting draft First quarter assurance report to management	Management	12 August 2024
	IDP Technical Steering Committee for Situational Analysis	Municipal Manager	17 October 2025
	Budget Steering Committee for presenting Situational Analysis	Mayor	16 October 2025
	Noting of First Quarter Reports 2024/2024	Council and Management	30 October 2025
	IDP Rep Forum/ Political IGR for presentation of the situational analysis	Municipal Manager	06 November 2025
	Strategies, Project and Integration Phases		
Strategies Phase & Projects	Departmental Strategic Planning Sessions	Management and cllrs	10 - 13 November 2025
Integration Phase	Submission of second quarter report 2025/26	Management	20 December 2025
	Presenting Mid-Term report & Draft Annual Report 2024/25 to Executive Committee	Municipal Manager	23 January 2026
	Tabling of the Annual Report, Section 52d & 72 Reports to Council	Mayor	29 January 2026
	Submission of Mid-year Performance assessment Report 2025/2026 (Section 72) to Audit Committee	Management	20 January 2026
	Management Retreat session	Management	02 -05 February 2026
	Mid-Year performance and MTREF Budget engagement	Treasury	09 February 2026
	Technical IGR for Strategic Planning	Municipal Manager	06 February 2026

EXCO retreat session in preparation for strategic planning	EXCO	09 -11 February 2026
Tabling of the Adjustment Budget and SDBIP(Exco)	Mayor	20 February 2026
Council Strategic Planning Session	Mayor	24 - 27 February 2026
Tabling of the Adjustment Budget and SDBIP 2025/26 , Mid-term report 2025/2026 to Council.	Mayor	23 February 2026
Budget Steering Committee (Political) presenting draft IDP, SDBIP & Annual Report	Mayor	12 March 2026
Draft IDP and Budget Rep Forum/Political IGR	Mayor	17 March 2026
Tabling of the Draft IDP & Budget & draft SDBIP to Executive Committee	Municipal Manager	18 March 2026
Tabling of Draft IDP & Budget, SDBIP, Annual Report & Oversight report to Council	Mayor	26 March 2026
Upload the Draft IDP and Budget on the Website	Strategic Manager	02 April 2026
Submission of Draft IDP and Budget to COGTA and Treasury	Strategic Manager	02 April 2026
Approval Phase		
Issue a notice on the adoption of the draft IDP and Budget and Invite public comments	Strategic Manager	04 April 2026
IDP Technical Committee/IGR present the reviewed final projects that would responding to the situational analysis as well as resolutions taken during the Strategic Planning Session	Strategic Manager and Chief Financial Officer	08 April 2025
IDP, Budget & PMS Technical Steering Committee to prepare for the IDP and Budget Roadshows	Municipal Manager	02 April 2026
Third Quarter Assurance report 2024/25	Management	11 April 2025
IDP, Budget & PMS roadshows.	Strategic Manager and CFO	07-10 April 2026
IDP, Budget & PMS Technical Steering Committee to prepare refines IDP and Budget Roadshows outcomes	Municipal Manager	17 May 2026
Budget Steering Committee for presentation of draft IDP, Budget & PMS 2026/2027 and Draft Documents for Roadshows	Mayor	16 May 2026
IDP Rep Forum to present the draft IDP & Budget 2025/26	Management	23 May 2026
Submission of final IDP and Budget 2026/27 to Executive Committee	Municipal Manager	24 May 2026

Submission of final IDP and Budget 2025/26 to Council	Mayor	29 May 2026
Submission of final IDP and Budget to MEC, Treasury and Local Government.	Strategic Manager	02 June 2026
Finalization and submission of draft 2026/27 SDBIP, departmental SDBIPs and Risk review assessment	Strategic Manager	02 -05 June 2026
Publication of approved IDP and Budget on website and local newspaper	Strategic Manager	08 June 2026
Submission of 2026/27 SDBIP and annual performance agreement to the mayor	Municipal Manager	12 June 2026
Approval of the 2026/27 SDBIP and Performance agreements of the Municipal Manager and Senior Managers	Mayor and Municipal Manager	23 June 2026
Approval of the final SDBIP 2025/2025	Council	27 June 2026
Submit the approved SDBIP and performance agreements to MEC COGTA and Treasury	Strategic Manager	03 July and 30 July 2026

8.5 Ingquza Hill Local Municipality

IDP PHASE	TARGET / ACTIVITY	ROLE PLAYERS	OUTPUT	TIMEFRAMES
Preparation phase – IDP process plan for 2026/27 financial year	Develop draft 2026 / 2027 IDP, PMS and Budget Process Plan (Section 27, 28 & 29 of MSA No.32 of 2000 and Section 21 of MFMA No.56 of 2003)	Director Planning, CFO and Manager IDP and PMS	IDP, PMS and Budget Process Plan for 2026-2027 Financial Year	04 July 2025
Stakeholder participation on IDP processes	Advertise for stakeholder participation on municipal activities	Manager IDP & PMS	Compliance and public participation	04 July 2025
Submission of SDBIP to Mayor and provincial treasury	Submit the approved SDBIP within 14 days after approval.	Manager IDP & PMS	Compliance	15 July 2025
Fourth quarter performance review	Quarterly SDBIP performance report for fourth quarter. Section 80 Committees, EXCO and Council	Senior Management	SDBIP performance reported	31 July 2025
Pre-preparation	IDP Budget & PMS Tech Committee	Municipal	Present draft process plan	06 August 2025

phase of the IDP			Administration and Sector Departments	to stakeholders 2026/27 financial year	
Pre-preparation phase of the IDP	IDP Budget & PMS Rep Forum		Municipal Council, Administration, Sector Departments and Public	Present draft process plan 2026/27 to stakeholders	22 August 2025
Compliance	Table Draft 2026/2027 IDP, Budget & PMS process plan to the council for approval (Section 28 of MSA No.32 of 2000) and Fourth quarter report		Municipal Council, Administration, Sector Departments and Public	Approval by the Council	29 August 2025
Analysis Phase: Review Situational Analysis	IDP, Budget & PMS Technical Committee		Municipal Administration and Sector Departments	Assessment of existing levels of development. Stats Information on available resources.	10 September 2025
	IDP, PMS and Budget Representative Forum		Municipal Council, Administration, Sector Departments and Public	Finalization of situational analysis	14 October 2025
First quarter performance reviews	Quarterly SDBIP performance progress report for first quarter Section 80 Committees, EXCO and Council		Senior Management	SDBIP performance reported	14 October 2025
Compliance PMS	Noting of the 1 st quarter performance report by council		Municipal Council, Administration, Sector Departments and Public	First quarter report	29 October 2025
Public Accountability	EXCO outreach		Inguza Hill Municipality and Sector Departments	Community involvement in municipal programs	04, 05,06 November 2025
Strategies Phase:	IDP, Budget & PMS Departmental Strategic		Municipal	Review strategies and	25-26 December

Review mission and vision, Strategies	Planning Sessions	Administration and Sector Departments and Standing Committee Members	objectives	2025
	IDP, PMS and Budget Technical Forum	Municipal Administration and Sector Departments	Review Strategies and Objectives	13 January 2026
Second quarter performance review	Quarterly SDBIP performance progress report for second quarter Section 80 Committees, EXCO and Council	Senior Management	SDBIP performance reported	14 January 2026
Midterm budget	Mid-year budget MFMA Section 72 (1)(2)(3)	Senior Management	Mid-Term finance and service delivery performance report compliant with MFMA	19 January 2026
Tabling of adjusted Budget and SDBIP, and Mid Term Report.	Chief Financial Officer tables adjustment Budget and SDBIP to Management Committee	CFO and IDP Manager	Compile Annual report	17 February 2026
Strategic Planning	Management Lekgotla	Management	Management to review strategies and objectives	02-04 February 2026
EXCO strategic planning	Exco Lekgotla	EXCO members plus TROIKA	EXCO strategic planning to review strategies and objectives	05-06 February 2026
Council Strategic planning and Policies	Council Strategic planning	Ingquza Hill Municipality and all its stakeholders	Identifying projects and set outputs & targets	09-13 February 2026
Draft Adjusted Budget 2025/26	Budget steering committee meeting for final draft of the adjusted budget	Chief Financial Officer	MFMA	19 February 2026
Draft Adjusted Budget 2025-2026 Financial Year	Mayor tables adjustment budget for Approval, Annual and Second Quarter report for noting by Council MFMA Section 28	Provincial Treasury, Management	Adjusted Budget, Annual Report and Second Quarter Report	27 February 2026
Compliance	Publicise both the Annual Report (Invite Public inputs into the report- MFMA 127 and MSA section 21A) and the adjustment budget on the municipal	Executive Council Secretary	Public participation and compliance	06 March 2026

	website and local news papers			
Strategies, Vision and Mission	IDP, PMS and Budget Representative Forum	Municipal Council, Sector Administrations and Public	Presentation of Strategies as well as Projects to all stakeholders	05 March 2026
Mid-term Budget and performance assessments	Budget and Steering Committee	Exco and Troika	Mid-term Budget and performance assessments	10 March 2026
Project Identification: Review projects	IDP, PMS and Budget Representative Forum	Ingquza Hill Municipality, Sector Departments and all other stakeholders participating in the IDP processes	Finalization and synchronization of projects and strategies as per recommendations made in the Strategic Planning	19 March 2026
Compliance	Table the Draft IDP and Budget 2026 / 27 to the council to consider and adopt Annual & Oversight Report by end March MFMA Section 129 (1)	Municipal Manager & Mayor	Approve draft IDP	27 March 2026
Compliance	Publicise Annual & Oversight Report, within 7 days of adoption MFMA Section 129(3) & MSA Section 21A	Executive Council Secretary	Approved Annual Report & Oversight Report	31 March 2026
Compliance	Within 7 days of adoption of Annual Report & Oversight Report submit to Provincial Legislature/MEC for Local Government	Manager IDP & PMS	Submit annual report to legislature and MEC	03 April 2026
Compliance	Publicise Annual & Oversight Report, within 7 days of adoption MFMA Section 129(3) & MSA Section 21A	Executive Council Secretary	Public participation and compliance	03 April 2026
	Advertise Draft IDP and Budget for public comments	Executive Council Secretary	Public participation and compliance	03 April 2026
Third quarter Performance report	Quarterly SDBIP performance progress report for Third quarter, Section 80 Committees, EXCO and Council	Senior Management	SDBIP performance reported	08 April 2026

Performance reviews	Institutional Management Quarterly Performance Review Session	Management	Review Quarter 3 Performance	09 April 2024
	IDP and Budget Road Shows for 2026-2027	Ingga Hill Municipality, Sector Departments and all other stakeholders participating in the IDP processes	Public participation	07-10 April 2024
Final Draft Budget 2026/2027	Finalization of the draft Budget and IDP	Management	Consideration of draft budget	22 April 2026
Integration	IDP and Budget Representative forum	All stakeholders	Presentation of outcomes of the roadshows and Integration	23 April 2026
Final Draft Budget 2026/2027	Budget steering committee to present the final draft of IDP Budget and SDBIP	Chief Financial Officer	EXCO inputs on final draft	28 April 2026
Approval / Adoption phase	Presentation of the draft IDP and Budget to the IDP Technical Forum	Municipal Administration and Sector Departments	Presentation of the consolidated final IDP, PMS and Budget Document for 2026 /27 Financial Year	07 May 2026
	Presentation of the draft IDP and Budget to the IDP Representative Forum	Municipal Administration and Sector Departments	Presentation of the consolidated final IDP, PMS and Budget Document for 2026 /27 Financial Year	21 May 2026
	Budget steering committee to present the final draft of IDP Budget and SDBIP	Chief Financial Officer	Approval of 2026 - 2027 IDP Document	26 May 2024
	Table the IDP and Budget to the council	Mayor Municipal Manager	Approval of 2026 / 27 IDP document	28 May 2026
	Submission of approved IDP and Budget 2026-2027 to MEC	Manager IDP& PMS	Compliance	05 June 2026

			Approved IDP for the Municipality	
	Publication of approved IDP and Budget on website and local newspaper	Mayor Council Secretary	Compliance and public participation	05 June 2026
PMS	Finalization and submission of draft 2026 / 27 SDBIP to the Mayor	Manager IDP & PMS	Alignment of the SDBIP with IDP and ensure alignment of targets	08 June 2026
PMS	Finalization and submission of draft 2026 -2027 SDBIP to the Mayor	Municipal Manager	Presentation of draft SDBIP to the Mayor Committee	11 June 2026
Approval of the SDBIP 2026 / 27	Mayor approves the 2026 -2027 SDBIP and annual performance agreements of the Municipal Manager and Senior Managers within 28 days after the approval of the IDP and Budget	Mayor	Presentation of the SDBIP to the Council	Within 17 & 18 June 2026
Compliance	Submission of 2026 -2027 SDBIP	Municipal Manager	Submission of final SDBIP to Treasury	25 June 2026

8.6 Kumkani Mhlontlo Local Municipality

PROCESS	ACTIVITY	TIME FRAME	RESPONSIBILITY
JULY 2025 (PREPARATION PHASE)			
IDP	<ul style="list-style-type: none"> Development of IDP Framework, PMS and Budget Process Plan 	01 Jul – 31 Aug 2025	IDP and PMS Manager
BUDGET	<ul style="list-style-type: none"> Municipality commences with planning for the next three-year budget (engagement with FMS service provider on mscoa implications on budgeting) 	01 July – 04 August 2025	CFO & Senior Managers

PMS	<ul style="list-style-type: none"> • Draft Annual Performance Agreements to the Mayor and submission to the MEC • Submission of Draft 4th Quarter Performance Report 2024/25 to Executive Committee • Finalise 2024/25 performance agreements 	<p>15 July 2025</p> <p>17 July 2025</p> <p>29 July 2025</p>		Municipal Managers
AUGUST 2025 (PREPARATION – ANALYSIS PHASE)				
IDP	<ul style="list-style-type: none"> • Advertisement and Circulation of IDP Framework & Process Plan • Launch of Process Plan in IDP Representative Forum (Stakeholder consultation on the draft IDP Framework, PMS and Budget Process Plan 2026/2027) • IDP and Budget Steering Committee Meeting • Adoption of the IDP Framework, PMS and Budget Process Plan 2026/2027 	<p>06 August 2025</p> <p>21 August 2025</p> <p>14 August 2025</p> <p>28 August 2025</p>		IDP and PMS Manager
BUDGET	<ul style="list-style-type: none"> • Review of previous years budget processes and completion of the budget evaluation checklist also taking into consideration comments from external stakeholders (NT and PT) • Finalise conversion of current TB to be MSCOA 	<p>21 August 2025</p> <p>29 August 2025</p>		CFO

	complaint				
PMS	<ul style="list-style-type: none"> Submission of Draft Annual Performance Report 2024/25 to AG Submission of Draft Annual Report to the council for noting 	29 August 2025			Municipal Manager Mayor
SEPTEMBER 2025 (SITUATIONAL ANALYSIS PHASE)					
IDP	<ul style="list-style-type: none"> Evaluate outstanding sector plan requirements and additional analysis where necessary Data Collection (Community based analysis) 	01 – 05 September 2025			All departments IDP and PMS Manager
PMS	<ul style="list-style-type: none"> Circulation of first quarter report template to all departments 	02 -30 September 2025			IDP and PMS Manager
OCTOBER 2025 (SITUATIONAL ANALYSIS PHASE)					
IDP	<ul style="list-style-type: none"> Data Collection Continues (Community based analysis) IDP Steering Committee sits to discuss issues identified during Analysis Phase 	01 – 17 October 2025			IDP and PMS Manager
BUDGET	<ul style="list-style-type: none"> Budget office determines revenue projections and proposed rate and service charges and drafts initial 	06-30 October 2025			CFO Senior Managers

	<p>allocations to functions and departments for the next financial year after taking into account strategic objectives</p> <ul style="list-style-type: none"> Engage with Provincial and National sector departments on sector specific programmes for alignment with municipalities plan (schools, libraries, clinics, water, roads, etc) Prepare 'sample' budget for NT using the mSCOA tables using 2025/2026 MTREF final budget 			
PMS	<ul style="list-style-type: none"> Consolidation of 1st Quarter Report Discussion of 1st Quarter Report by management First Quarterly Report to the EXCO First Quarter Report to Council 	<p>03 October 2025</p> <p>09 October 2025</p> <p>15 October 2025</p> <p>30 October 2025</p>	<p>IDP and PMS Manager</p> <p>All HOD's</p> <p>Municipal Manager</p>	
BUDGET	<ul style="list-style-type: none"> Initial review of national policies and budget plans and potential price increase of bulk resources with function and department officials 	<p>01-11 October 2024</p>	<p>CFO and Senior Managers</p>	
NOVEMBER 2025 (SITUATIONAL ANALYSIS PHASE)				
PMS	<ul style="list-style-type: none"> Place 1st Quarter Report on the municipal website 	<p>03 November 2025</p>	<p>IDP and PMS Manager/ICT</p>	

IDP	<ul style="list-style-type: none"> IDP and Budget Steering Committee IDP Rep Forum (Situational Analysis Report) 	17 November 2025		Mayor	
BUDGET	<ul style="list-style-type: none"> Accounting officer reviews and drafts initial changes to IDP 	26 November 2025		IDP and PMS Manager	
	DECEMBER 2025 (SITUATIONAL ANALYSIS PHASE)				
BUDGET	<ul style="list-style-type: none"> Accounting officer and senior officials consolidate and prepare proposed budget and plans for the next financial year taking into account previous years performance as per audited financial statements. Commence with the review of tariff (rates and services charges) and budget related policies for next financial year. 	03-10 December 2025		CFO	Senior Managers
PMS	<ul style="list-style-type: none"> Collation of the draft 2024/2025 annual report incorporating financial and non-financial performance, audit reports and annual financial statements. Circulate template for 2nd Quarter and Midterm 	11 December 2025		IDP and PMS Manager	IDP and PMS Manager

	Performance Report			
JANUARY 2026 (STRATEGIC FORMULATION - INTEGRATION PHASE)				
IDP	<ul style="list-style-type: none"> • Making additions on situational analysis report 	05-30 January 2026		IDP and Manager
PMS	<ul style="list-style-type: none"> • Work session on Mid-term Assessment and Amended SDBIP for 2025/2026 • Submission of mid-term report by all departments • Present Draft Annual report & Mid-term report and Amended SDBIP for 2025/2026 to EXCO. • Mayor tables Annual Report (2024/25), Amended SDBIP for 2025/2026 & Mid Term assessment report for 2025/26 to Council 	13 January 2026 15 January 2026 15 January 2026 22 January 2026		All HODs All departments Municipal Manager Mayor
BUDGET	<ul style="list-style-type: none"> • Review proposed national and provincial allocations to municipality for incorporation into the draft budget for tabling. (Proposed national and provincial allocations for three years must be available by 20 January) 	30 January 2026		CFO
FEBRUARY 2026 (STRATEGIC FORMULATION - INTEGRATION PHASE)				
IDP	<ul style="list-style-type: none"> • Strategic Planning Session (Prioritisation of needs and draft strategic objectives) Finalisation of Strategic 	4-6 February 2026		Municipal Manager

	<p>planning Report</p> <ul style="list-style-type: none"> IDP and Budget Steering Committee to discuss Draft Strategic Document IDP Rep forum to align projects and programmes with indicators of LMs, sector departments and parastatals 	<p>09 February 2026</p> <p>17 February 2026</p>		<p>Mayor</p> <p>Municipal Manager</p>
PMS	<ul style="list-style-type: none"> Publicise the 2024/25 Annual report and invite comments from communities. Submit tabled report to AG, National & Provincial Treasury and DLGTA. Mid-year performance reviews (top management) Oversight roadshows on the 2024/25 Annual Report 	<p>02-13 February 2026</p> <p>12 February 2026</p> <p>13 – 24 February 2026</p> <p>23 – 25 February 2026</p>		<p>COO</p> <p>COO</p> <p>Municipal Manager</p> <p>Speaker's Office</p>
BUDGET	<ul style="list-style-type: none"> Finalise and submit to Mayor proposed budgets and plans for next three-year budgets taking into account the recent mid-year review and any corrective measures proposed as part of the oversight report for the previous years audited financial statements and annual report 	<p>27 February 2026</p>		<p>CFO</p>
MARCH 2026 (APPROVAL PHASE)				
IDP	<ul style="list-style-type: none"> IDP and Budget Steering Committee to discuss Draft Strategic Document 	<p>12 March 2026</p>		<p>Municipal Manager</p>

	<ul style="list-style-type: none"> IDP Rep forum to align projects and programmes with indicators of LMs, sector departments and parastatals Draft IDP& Budget presented to Steering Committee. Draft IDP and Budget presented to the EXCO Draft IDP& Budget tabled to Council 	<p>18 March 2026</p> <p>05 March 2026</p> <p>19 March 2026</p> <p>30 March 2026</p>	<p>Mayor</p> <p>Mayor</p> <p>Mayor</p> <p>IDP Manager</p>
BUDGET	<ul style="list-style-type: none"> Publish tabled budget, plans, and proposed revisions to IDP, invites local community comment and submits to NT, PT and others as prescribed 	01 April 2026	CFO
PMS	<ul style="list-style-type: none"> Compilation of Third Term Report by all departments Approval of 2024/25 Oversight report on the Annual Report Adopt the 2024/25 Annual report with the comments of the Oversight Committee. 	<p>06 March 2026</p> <p>02 April 2026</p>	<p>IDP and PMS Manager</p> <p>Speaker</p> <p>Speaker</p>
APRIL 2026 (APPROVAL PHASE)			
IDP	<ul style="list-style-type: none"> Draft IDP and Budget advertised for public comments and Publicise Roadshows Submission of Draft IDP to AG, NT, PT, Legislature and DLGTA IDP& Budget Roadshows 	<p>03 April 2026</p> <p>13 April 2026</p> <p>21-23 April 2026</p>	<p>IDP and PMS Manager</p> <p>Mayor's/ Speaker's Office</p>

BUDGET	<ul style="list-style-type: none"> Assist the Mayor in revising budget documentation in accordance with consultative processes and considering the results from the third quarterly review of the current year 	17 April 2026		CFO
PMS	<ul style="list-style-type: none"> Compilation of Third Quarterly Performance Report Submission of Third Quarterly Performance Report to Council 	09 April 2026 29 April 2026		All departments Mayor
MAY 2026 (APPROVAL PHASE – FINAL IDP & BUDGET)				
IDP	<ul style="list-style-type: none"> IDP Steering Committee meeting to present final IDP for 2026/2027 IDP Rep Forum to present final IDP for 2026/2027 EXCO to sit and consider public comments Council to consider public comments Incorporation of community inputs into the IDP EXCO to sit and consider Final IDP and budget for 2026/2027 Mayor tables 2026/2027 IDP and Budget to Council for final adoption. 	04 May 2026 16 May 2026 08 May 2026 12 May 2026 11-15 May 2026 19 May 2026 28 May 2026		Municipal Manager Mayor Mayor Speaker IDP and PMS Manager Mayor Mayor

BUDGET	<ul style="list-style-type: none"> Assist the Mayor in preparing the final budget documentation for consideration for approval at least 30 days before the start of the budget year taking into account consultative processes and any other new information of a material nature 	29 May 2026		CFO
JUNE 2026 (POST APPROVAL PHASE)				
IDP	<ul style="list-style-type: none"> Submission of Final IDP & Budget to AG, National & Provincial Treasury, Legislature and DLGTA Publicise adoption of IDP, Budget and SDBIP 	01-05 June 2026 05 June 2026		IDP and PMS Manager/ Chief Accountant
BUDGET	<ul style="list-style-type: none"> Publish adopted budget and plans 	05 June 2026		CFO
PMS	<ul style="list-style-type: none"> Final IDP to submitted to the Mayor Submit approved IDP to MEC for Local Government, National and Provincial Treasury. Approved IDP placed on the website 	02 June 2026 05 June 2026 05 June 2026		Municipal Manager Chief Accountant COO's office

9. SUMMARY OF THE DISTRICT FRAMEWORK

ACTIVITY	O.R TAMBO D.M	INGQUZA HILL L.M	PORT ST JOHNS L.M	NYANDENI L.M	KING DALINDYEBO L/M	KUMKANI MHLONTLO L/M
Integrated Development Planning Representative Forum (IDP Rep. Forum)	<ul style="list-style-type: none"> • 28 Aug. 2025 • 04 Dec. 2025 • 26 March 2026 • 28 May 2026 	<ul style="list-style-type: none"> • 22 Aug. 25 • 14 Oct. 25 • 05 March 26 • 23 April 26 	<ul style="list-style-type: none"> • 25 Aug. 25 • 06 Nov. 25 • 17 March 26 • 23 May 26 	<ul style="list-style-type: none"> • 20 Aug. 25 • 19 Nov. 25 • 18 March 26 • 20 May 26 	<ul style="list-style-type: none"> • 15 Aug. 25 • 23 Oct. 25 • 20 Feb. 26 • 17 April 26 	<ul style="list-style-type: none"> • 21 Aug. 25 • 26 Nov 25 • 19 March 26 • 16 May 26
Strategic Planning Session	MayCo Lekgotla 15- 16 Feb. 26 Institutional Strat. 17 -19 Feb. 26	Lekgotla 05 – 06 Feb. 26 Mega Strat. 09 - 13 Feb.26	ExCo Retreat 09 -11 Feb 26 Mega Strat. 24 - 27 Feb. 26	Lekgotla 02 March 26 Mega Strat. 03-05March 26	MayCo Lekgotla 01–02 Feb. 26 Mega Strat. 03-06 Feb. 26	Strat 04 – 06 Feb. 26
Mid - Year Performance Engagement (NT)	Feb. 2026	Feb. 2026	02 Feb. 2026	13 Feb. 2026	16 Feb. 2026	10 Feb. 2026
Budget & Benchmark Engagement (NT)	May 2026	08 April 2026	13 April 2026	20 April 2026	23 April 2026	16 April 2026
IDP & Budget Roadshows (Quarter 2) / Mayoral Outreach	NA	04 - Nov. 25	16 Sept. 25	11 – 15 Nov 24	17 - 30 Sept. 2025	02 – 30 Sept 2025 01 – 17 Oct 2025
IDP & Budget Roadshows (Q 4)	06 - 16 April 2026	07 - 10 April 26	07 - 10 April 26	13-17 April 26	06 - 10 April 2026	14 – 16 April26

10. BUDGET

The budget for IDP review processes is categorised as follows:

Category	Allocation
Catering	220 000.00
Transportation Contractor	20 000.00
Hire charges	488 355.58
Printing & publication	50 000.00
T & S Dom – Accommodation	630 000.00
T & S – Nonemployees	80 000.00
Travel Agency	180 000.00
TOTAL	1 668 355.58

Approved



Date: 29 August 2025

B. MASE
MUNICIPAL MANAGER