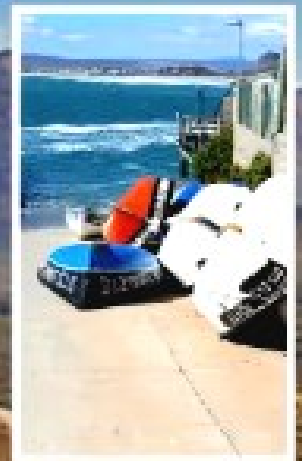
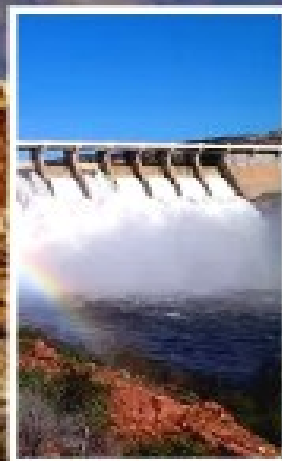
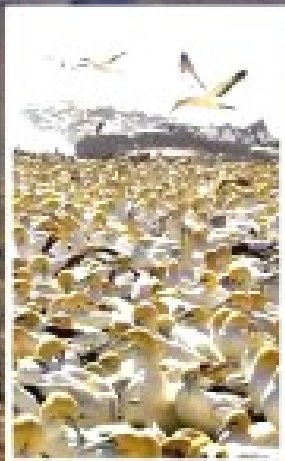




# CEDERBERG MUNICIPALITY

## 2025 / 2026



## PREPARATION DOCUMENT FOR 2026/2027 IDP AND BUDGET PROCESS

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# 1.INTRODUCTION

The South African Constitution (Section 152 and 153) has given local government (municipalities) major developmental responsibilities which mandates them to conduct municipal planning in order to ensure a better quality of life for all the country's citizens. This role of local government includes delivery of basic services, economic development and eradication of poverty. To be able to perform this role effectively, municipalities must plan accordingly.

The IDP/PMS/Budget Time Schedule 2025/26 is set with a planned timeframe which provides key dates for the year under review (2026/27 financial year). The Municipal Financial Management Act 56 of 2003 Section 21 mandates municipalities to develop and approve a Time Schedule 10 Months in advance for the following financial year i.e. 2026/27.

## 2. LEGAL

The way in which the IDP process will be undertaken is outlined in this time schedule in which [all] municipalities must prepare. The Local Government: Municipal Planning and Performance Management Regulation 2001, provides elaborately on the contents of the IDP and the processes the Municipality must subject the IDP process into when doing its development or review.

Section 29 (1) of the Municipal Systems Act 32 of 2000 outlines the process to be followed as:

"The process to be followed by a municipality to draft its Integrated Development Plan, including its consideration and adoption of the draft plan, must-

- (a) Be in accordance with a predetermined programme specifying time-frames for the different steps;
- (b) Through appropriate mechanisms, processes and procedures established in terms of Chapter 4, allow for-
  - (i) The local community to be consulted on its development needs and priorities;
  - (ii) The local community to participate in the drafting of the integrated development plan; and
  - (iii) Organs of state, including traditional authorities, and other role players to be identified and consulted on the drafting of the integrated development plan;
- (c) Provide for the identification of all plans and planning requirements binding on the municipality in terms of national and provincial legislation; and
- (d) Be consistent with any other matter that may be prescribed by regulation."

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

“The Mayor of a municipality must:

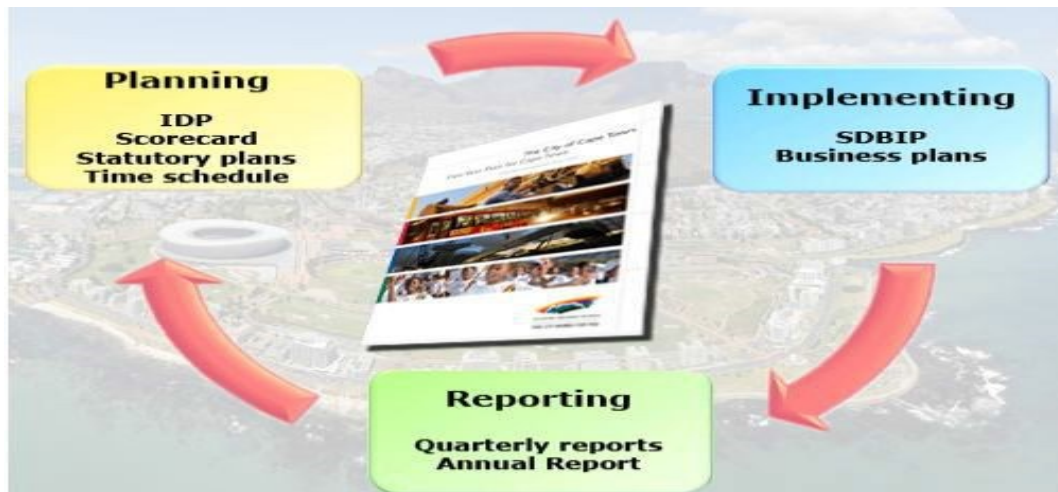
- At least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for
  - The preparation, tabling and approval of the annual budget;
  - The annual review of –
    - a. The integrated development plan in terms of section 34 of the Municipal Systems Act; and
    - b. The budget related policies.
  - The tabling and adoption of any amendment to the integrated development plan and the budget related policies; and
  - The consultative processes forming part of the processes referred to subparagraph (i),  
(ii) and (iii)” – herein first three sub bullets (denoted as -).

### **3.PURPOSE OF THE IDP/PMS/BUDGET TIME SCHEDULE**

The purpose of the Time Schedule is to indicate the various planned activities and strategies on which the municipality will embark to compile its IDP/PMS/Budget for the 2026/27 period. It provides a timeous operational framework outlining the manner in which the IDP/PMS/Budget process will be undertaken. In addition, it identifies the activities in the process around the key statutory annual operational processes of the budget and IDP compilation, performance management and the adoption of the municipality’s annual report

The IDP and Budget processes are two distinct but integrally linked processes which 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. The process creates its own dynamics since it encompasses the involvement of external role-players and interest groups. It therefore requires accurate logistical planning and arrangements of engagement session to ensure that the process is implemented in accordance with the approved schedule. However, experiences have taught us that deviation from the approved schedule may occur due to unforeseen circumstances which are beyond the control of the Cederberg Council and administration. This would therefore require adjustment to the timeframes to ensure that the execution of the process remains practical and that all legislative requirements are adhered to.

The following diagram depicts the process of the Integrated Development Plan of Cederberg Municipality:



It is for this reason that the Time Schedule provides key dates for the following:

- Annual IDP Review/Amendment
- Annual Budget Review
- Annual Report
- SDBIP

Note: It should be noted that performance are updated on a monthly bases between the 15 and 20<sup>th</sup> of each month in order to monitor the performance of the municipality

#### **4. IDP/PMS/BUDGET TIME SCHEDULE (In preparation for 2026/27 IDP and Budget Process)**

## TIME SCHEDULE FOR IDP PROCESS

NO	ACTIVITY/TASK	RESPONSIBLE OFFICIAL	TARGET DATES		
			IDP	BUDGET	PMS
AUGUST 2025					
1	2024/25 4 <sup>th</sup> Quarter Performance (Section 52) Report tabled to Council	IDP/PMS		26/08/2025	26/08/2025
2	Submit monthly report on the budget for period ending 31 July 2025 within 10 working days to the Executive Mayor	CFO		14/08/2025	
3	Table Final Process Plan and IDP/PMS/Budget Time Schedule for approval by Council	IDP/PMS	30/08/2025		
4	Table Annual Performance Report and Annual Financial Statements to Council	IDP/PMS		28/08/2025	28/08/2025
5	Submit the Annual Performance Report and Annual Financial Statements to the Auditor-General	IDP/PMS CFO		30/08/2025	30/08/2025
SEPTEMBER 2025					
6	Submit Process Plan & IDP/Budget key deadlines to Provincial Government and West Coast District Municipality	IDP/PMS	01/09/2025		
7	Advertisement of Process Plan & IDP/PMS/Budget Time Schedule on website/local newspaper/notice boards	IDP/PMS	05/09/2025		
8	Make public the 4 <sup>th</sup> Quarter 2024/25 Performance Report	IDP/PMS			05/09/2025
9	Submit the 4 <sup>th</sup> Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government	IDP/PMS			05/09/2025

10	Provincial Public Participation Forum	IDP/PMS			
11	Submit monthly report on the budget for period ending 31 August 2025 within 10 working days to the Executive Mayor	Manager Budget		12/09/2025	
12	Ward Committee consultation sessions on IDP/Public engagements	IDP/PMS & Public Participation	08-30/09/2025		
<b>OCTOBER 2025</b>					
13	Submit 1 <sup>st</sup> Quarter Performance Report (Section 52) to Council	IDP/PMS		30/10/2025	30/10/2025
14	Submit monthly report on the budget for period ending 30 September 2025 within 10 working days to the Executive Mayor	Manager Budget		14/10/2025	
15	Submit the 1 <sup>st</sup> Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government	Manager Budget		21/10/2025	
<b>NOVEMBER 2025</b>					
16	Make public the 1 <sup>st</sup> Quarter Performance Report				03/11/2025
17	Submit monthly report on the budget for period ending 31 October 2025 within 10 working days to the Executive Mayor	Manager Budget		14/11/2025	
18	Strategic Workshop with Council	Municipal Manager	24-27/11/2025		
<b>DECEMBER 2025</b>					
19	Provincial IDP Managers Forum	IDP/PMS	04&05/12/2025		
20	Provincial Public Participation Forum Meeting	IDP/PMS	04&05/12/2025		

21	Submit monthly report on the budget for period ending 30 November 2025 within 10 working days to the Executive Mayor	Manager Budget		12/12/2025	
<b>JANUARY 2026</b>					
22	Submit monthly report on the budget for period ending 31 December 2025 within 10 working days to the Executive Mayor	Manager Budget		15/01/2026	
23	Submit Mid-Year Performance Assessment Report to Executive Mayor	IDP/PMS			23/01/2026
24	Submit Mid-Year Budget Assessment to Executive Mayor	CFO		23/01/2026	
25	Submit 2nd Quarter Performance Report to Council	IDP/PMS			29/01/2026
26	Table Draft Annual Report 2024/25 to Council	Municipal Manager			29/01/2026
27	Submit Mid-Year Budget and Performance Report to Council	IDP/PMS CFO		29/01/2026	29/01/2026
28	Submit Mid-Year Budget and Performance Report to Provincial Treasury, National Treasury and Department of Local Government	Municipal Manager			29/01/2026
29	Submit the 2 <sup>nd</sup> Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government	IDP/PMS		30/01/2026	30/01/2026
<b>FEBRUARY 2026</b>					
30	Make public the Annual Report for comments	IDP/PMS			06/02/2026
31	Make public the Mid-Year Budget and Performance report	Municipal Manager			06/02/2026
32	Make public the 2nd Quarter Performance Report	IDP/PMS			06/02/2026

33	Mid-Year Performance Evaluations Senior Managers	Municipal Manager			10/02/2026
34	Submit monthly report on the budget for period ending 31 January 2026 within 10 working days to the Executive Mayor	Manager Budget		13/02/2026	
35	Council considers and adopts 2025/26 Adjustment Budget and potential revised 2025/26 SDBIP	Municipal Manager		26/02/2026	26/02/2026
<b>MARCH 2026</b>					
36	Advertise the approved 2025/26 Adjustments Budget and submit budget and B Schedules to National Treasury and Provincial Treasury as required per legislation (within 10 working days)	Manager Budget		12/03/2026	
37	Submit monthly report on the budget for period ending 28 February 2026 within 10 working days to the Executive Mayor	Manager Budget		13/03/2026	
38	Budget Steering Committee Meeting	CFO		17/03/2026	
39	Table Draft IDP / BUDGET/ SDBIP & SDF to Council	Municipal Manager	31/03/2026	31/03/2026	31/03/2026
40	Table Oversight Report to Council	Municipal Manager			31/03/2026
<b>APRIL 2026</b>					
41	Submit the draft IDP, SDBIP and budget to Department of Local Government, National, Provincial Treasury and West Coast District Municipality	IDP/PMS CFO	03/04/2026	03/04/2026	03/04/2026
42	Advertise the Draft IDP, SDBIP, budget, SDF and other required documents and provide at	IDP/PMS CFO	03/04/2026	03/04/2026	03/04/2026

	least 21 days for public comments and submissions				
43	Make public the Oversight Report within 7 days of its adoption (MFMA-Sec129)	IDP/PMS			07/04/2026
44	Submit the Annual Report and Oversight Report to the provincial legislature as per circular (MFMA-Sec 132)	IDP/PMS			07/04/2026
45	Submit monthly report on the budget for period ending 31 March 2026 within 10 working days to the Executive Mayor	Manager Budget		16/04/2026	
46	Performance Evaluations Senior Managers	Municipal Manager & IDP/PMS			16/04/2026
47	Submit 3 <sup>rd</sup> Quarter Performance Report to Council	IDP/PMS			22/04/2026
48	Consult the Draft IDP, SDBIP and Budget with the Ward Committee	IDP/PMS CFO	07-29/04/2026	07-29/04/2026	07-29/04/2026
<b>MAY 2026</b>					
49	Closing of comments and representations on the Draft IDP, Budget & SDF	IDP/PMS & CFO	08/05/2026	08/05/2026	
50	Submit monthly report on the budget for period ending 30 April 2026 within 10 working days to the Executive Mayor	Manager Budget		15/05/2026	
51	Budget Steering Committee Meeting	CFO		14/05/2026	
52	MAYCO meeting to recommend the Revised IDP And the budget to Council (at least 30 days before the start of the budget year)	Municipal Manager	22/05/2026	22/05/2026	
53	Council to adopt Revised IDP, Budget (at least 30 days before the start of the budget year)	Municipal Manager	28/05/2026	28/05/2026	

JUNE 2026					
54	Provincial IDP Managers Forum	IDP/PMS	04 & 05/06/2026		
55	Make Public the 3 <sup>rd</sup> Quarter Performance Report				03/06/2026
56	Place the IDP, multi-year budget, all budget-related documents and all budget-related policies on the website	IDP/PMS CFO	03/06/2026	03/06/2026	
57	Submit a copy of the revised IDP to the MEC for LG (within 10 days of the adoption of the plan)	IDP/PMS	12/06/2026	12/06/2026	
58	Submit approved Budget to National and Provincial Treasuries (both printed and electronic formats)	CFO	12/06/2026	12/06/2026	
59	Submit a copy of the revised IDP to West Coast District Municipality	IDP/PMS	12/06/2026		
60	Submit the 3 <sup>rd</sup> Quarter Performance Report to Provincial Treasury, National Treasury and Department of Local Government				05/06/2026
61	Give notice to the public of the adoption of the IDP (within 14 days of the adoption of the plan) and budget (within 10 working days)	IDP/PMS CFO	12/06/2026	12/06/2026	
62	Submit to the Executive Mayor the SDBIP and performance agreements for the budget year (no later than 14 days after the approval of an annual budget)	Municipal Manager			14/06/2026
63	Submit monthly report on the budget for period ending 31 May 2026 within 10 working days to the Executive Mayor	Manager Budget		12/06/2026	
64	Executive Mayor takes all reasonable steps to ensure that the SDBIP is approved (within 28 days after approval of the budget)	Municipal Manager			30/06/2026
65	Place the performance agreements on the website	IDP/PMS			30/06/2026

66	Submit copies of the performance agreements to Council and the MEC for Local Government as well as the national minister responsible for local government (within 14 days after concluding the employment contract and performance agreements)	IDP/PMS			30/06/2026
<b>JULY 2026</b>					
67	Submit the SDBIP to National and Provincial Treasury within 10 working days of the approval of the plan			14/07/2026	
69	Make public the projections, targets and indicators as set out in the SDBIP (no later than 10 days after the approval of the SDBIP)	IDP/PMS			14/07/2026
70	Make public the performance agreements of the Municipal Manager and senior managers (no later than 14 days after the approval of the SDBIP)	IDP/PMS			14/07/2026
71	Submit monthly report on the budget for period ending 30 June 2026 within 10 working days to the Executive Mayor	Manager Budget		14/07/2026	
<b>AUGUST 2026</b>					
72	2025/2026 4 <sup>th</sup> Quarter Performance (Section 52) Report tabled to Council	IDP/PMS			27/08/2026
73	Submit monthly report on the budget for period ending 31 July 2026 within 10 working days to the Executive Mayor	Manager Budget		14/08/2026	
74	Table Final IDP/PMS/Budget Time Schedule for approval by Council	IDP/PMS	27/08/2026		
75	Table Annual Performance Report and Annual Financial Statements to Council	IDP/PMS		27/08/2026	27/08/2026

76	Submit the Annual Performance Report and Annual Financial Statements to the Auditor-General	IDP/PMS CFO		31/08/2026	31/08/2026
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