THEEWATERSKLOOF MUNICIPALITY IDP/BUDGET/PMS TIME SCHEDULE OF

KEY DEADLINES FOR PREPARATION FOR 2025/2026

- **Section 21(1)(b) of the Local Government: Municipal Finance Management Act (MFMA), 2003 (Act 56 of 2003) states that the Mayor of a municipality must at least 10 months before the start of the budget year, table in the municipal council a schedule outlining key deadlines for the preparation, tabling and approval of the annual budget; and the annual review of the integrated development plan in terms of section 34 of the Municipal Systems Act.**
- **The 5-Year Integrated Development Plan will be reviewed but may be amended in terms of Regulation 3 of the Municipal Planning and Performance Management Regulations, 2001.**

MONTH	ACTIVITIES			INTERNAL AUDIT/PERFORMANCE- AND AUDIT COMMITTEE	LEGISLATIVE FRAMEWORK
	IDP/SDF & PMS	BUDGET	RISK		
July 2025	▪ Preparation of IDP/Budget Time Schedule for 2025/26 ▪ Engagement with Budget and PMS Office for alignment purposes ▪ Consult with the District Municipality to ensure alignment and integration of IDP Process Plans and Time Schedules ▪ Tabling and adoption of Theewaterskloof Municipality's Time-Schedule by Council ▪ Roll-out of the SDBIP ▪ Sign Sec 57 Managers performance agreements ▪ Annual Report Inputs	▪ Prepare budget time schedule for 2025/26	▪ Finalize strategic and operational risk registers for 2025/26		▪ Structures Act, 1998 Part 4 & S83, 88 ▪ Systems Act, 2000 S17, 34, 76-81, 105 ▪ MFMA, 2003 s21, 53, 68, 77

August 2025	▪ Council adoption of Time schedule for public participation information *(if not concluded in July)* ▪ Attend District IDP Managers Engagement with Provincial Department ▪ Submission of Time-Schedule to sector department. ▪ Compile Annual Performance Reports prepared in terms of section 46 of MSA 2000 ▪ Submission of Q4 SDBIP reports (for last quarter of the previous financial year) MPPR Reg. 14	▪ Approve IDP/Budget Time Schedule for 2025/2026 ▪ Approve Adjustment Budget for roll-overs of Capital Projects ▪ Submit 2024/25 Annual Performance Report and Financial statements to AG ▪ Compile Audit File for AG by end of August	▪ Compile 2025/26 risk action plans ▪ Fraud and Risk Management Committee meeting ▪ Submit Strategic and Operational Risk Registers to FARMCO, PAC and Council	▪ Tabling of Draft Performance Report to Performance- and Audit Committee ▪ Tabling of Draft Annual Financial Statements to Performance- and Audit Committee ▪ Submission of Internal Audit Reports to MPAC (after presentation to Management and PAC Meeting of 13 June 2025) ▪ Performance- and Audit Committee Road Trip (Visiting Capital and Other Projects)	▪ Structures Act, 1998 Part 4 & S83 ▪ Systems Act, 2000 S17, 34, 36, 46, 105 ▪ MFMA, 2003 sS21, 126, 166

September 2025	▪ Submit 4th Quarter SDBIP 2024/25 to Portfolio Committees ▪ Attend District IDP Forum ▪ Situational analysis (internal and external) critical issues and challenges identification ▪ Preparation for Strategic Session of Directors situational analysis	▪ Budget Office submits s71 monthly reports to Mayor	Conduct Risk Management/Anti-Corruption and Ethics Workshop	▪ Quarterly Audit Committee Meeting (last quarter of 24/25 financial year) (reporting includes Internal Audit activities 4th quarter, ICT 4th Quarter report,	▪ Structures Act, 1998 Part 4 ▪ Systems Act, 2000 S17, 31, 34, 105

	▪ Council Strategic Session			Risk Management reports, Financial Reports) MFMA S166 & MPPR Reg. 14(3)(a)	
October 2025	▪ Attending District IDP Managers Forum ▪ Council Strategic Session (if not taken place in Sept) ▪ IDP Public Participation per town for upcoming review/amendment ▪ 1st IDP/Budget Steering Committee (IDP: Subject to Council decision on amendment) ○ Discuss and agree on the Outcomes of the Strategic Workshop for finalization to the Council. ○ Present community priorities to Budget Steering Committee and progress made. • Discuss draft internal analysis report: Departments to present focus areas for their 2024/25 budgets. • Review sector plans, financial position, and other relevant data to identify critical institutional priorities. ▪ Compilation of Q1 Performance Report	▪ Engagement with sector departments, share and evaluate plans, national policies, MTBPS. ▪ Budget Steercom – Strategic meeting on Budget for next MTREF Budget Cycle ▪ Send Budget guidelines to the Departments ▪ Request inputs from Municipal Departments for the next MTREF capital and operating budget ▪ Budget Office submits s71 monthly reports to Mayor ▪ Draft Budget	▪ Monitor Risk Action Plans	▪ Q1 Reports tabled to Council MPPR Reg. 14 as part of section 52(d)(MFMA) report. Sec 57 Managers quarterly informal assessments (for first quarter) ▪ Monthly monitoring of SDBIP	▪ Structures Act, 1998 Part 4 & S83 ▪ Systems Act, 2000 S17, 25(3), 34 ▪ MFMA, 2003 ▪ S35, 36, 42, 52 ▪ MTBPS

November 2025	▪ IDP/SDF Public Participation per town for upcoming review/amendment - to provide feedback (*continuation of October engagements, if not completed*)	▪ Budget Steercom – 2nd IDP/Budget Steering Committee ▪ Budget workshop discussion (guideline) ▪ BTO office to send out current year adjustment budget preparation documents to Directorates for completion ▪ Budget Office submits s71 monthly reports to Mayor ▪ **Draft Budget submissions:** Corporate directorates to submit draft budget to Budget Office	**RISK Committee Meeting** ▪ Fraud and Risk Management Committee Meeting ▪ Submit Risk Management Quarterly Reports to FARMCO, PAC and Council ▪ Review Risk Management Policy & related documentation & recommend to Council ▪ Discuss ratings of risks identified during Strategic session ▪ Discuss alignment of Budget i.t.o high level risks	▪ Submission of Auditor General's Draft report (2024/2025 audit) to the Performance and Audit Committee. ▪ Submission of Internal Audit Reports to MPAC (after presentation to Management and PAC Meeting of 12 September 2025) **Audit Report:** Receive audit report on Annual Financial Statements and Annual Performance Report from the Auditor General.	▪ Structures Act, 1998 Part 4 & S83 ▪ Systems Act, 2000 S17, 34, 105 ▪ MFMA, 2003 s71, 166
December 2025	▪ Attend IDP Management Forum **Council IDP Workshop** (If required) ▪ Reconcile different views and opinions of the political structures and administration. Consideration of financial assessment, strategic risks, community needs and other relevant information. ▪ **Performance Agreements:** Prepare for Formal evaluation of the performance of directors in terms of their signed	**Budget Alignments** Check with National, Provincial Governments & District Municipalities for any adjustments to projected allocations for the next three years. **Draft Budget**	▪ Monthly monitoring of SDBIP of risk action plans	▪ Quarterly Audit Committee Meeting (1st quarter of 25/26 financial year) (reporting includes Internal Audit activities 1st quarter, ICT 1st Quarter report, Risk Management reports, Financial	▪ Systems Act, 2000 S31, 34, 105 ▪ MFMA s121 ▪ MFMA s166 ▪ MPPR Reg 14(3)(a)

	agreements (Period 2024/25 financial year) ▪ Finalize 2024/2025 Annual Report (MFMA section 121)	▪ Draft budget (CFO undertakes corporate assessment and compilation of draft budget)		Reports) MFMA S166 & MPPR Reg. 14(3)(a)	
January 2026	▪ **Performance Agreements:** ▪ Formal evaluation of the performance of directors in terms of their signed agreements (period – Midyear 2024/25) ▪ SDBIP Amendments: Directorates to submit ▪ current year SDBIP amendments to office of the MM (IDP/PMS Unit) ▪ Annual Reports 2024/25 : Table the Draft AR and AFS : ▪ Mayor tables Draft Annual Report for financial year - MFMA section 127(2) ▪ Council adopts Draft Annual Report for year ending June 2025 ▪ Annual Report : advertise draft AR & AFS for public input and place on municipal website ▪ Municipal Manager submits Mid-year Budget and Performance Report to Mayor and Council (in terms of section 72 MFMA) ▪ Compilation of Q2 Reports ▪ Q2 Reports tabled to Council MPPR Reg. 14 ▪ Make public Q2 report. ▪ Monthly monitoring of SDBIP	▪ Prepare detailed MTREF draft budgets and plans for the next three years. ▪ Table Mid-Year review to Council **Draft Budget** ▪ Review financial input and conduct one-on-one TWK interdepartmental Meetings. ▪ Mid-year budget and performance assessment ▪ Visits by NT in respect of the non-delegated municipalities and visits by the PT in respect of delegated municipality ▪ Submit section 72 monthly reports to Mayor of municipality ▪ Reporting - Budget/SDBIP : submit s 72 midyear budget and performance reports to Mayor, Council and PT	▪ Conduct Risk Management /Anti-Corruption and Ethics Workshop ▪ Monthly monitoring of risk action plans	▪ Advertise Municipal Public Accounts Committee Schedule, inviting the Public to make presentations on the AR and AFS	▪ Structures Act, 1998 S83 ▪ Systems Act, 2000 S34 ▪ MFMA, 2003 ▪ S21, 36, 52, 72, 75 ▪ MFMAs21 ▪ MFMA s72 ▪ MFMA s166 ▪ MFMA s121 ▪ MFMA s129

February 2026	▪ IDP/Budget/PMS/Risk engagement to ensure alignment of processes. ▪ Submit Annual Report to A-G, Provincial Treasury & CoGTA (MFMA section 127) ▪ Project alignment between Provincial, District and Local municipalities ▪ District IDP Managers engagement to ensure integrated development planning for the district as a whole – particularly in respect of Draft IDPs ▪ Technical Integrated Municipal Engagement **(TIME)** ▪ **Report to Ward Committees/TAF on mid-year Performance (Council Support)** ▪ Draft SDBIPs for next financial year developed and for incorporation into Draft IDP of next financial year. ▪ Refinement of KPI's and targets for inclusion in ▪ **Draft IDP Review** ▪ Preparation of Oversight Report on Annual Report ▪ Monthly monitoring of SDBIP ▪ Advertise Mid Year performance Report (newspaper and website) ▪ Departments to Submit and Compile draft SDBIP for 2026/27	▪ Finalise draft budget-related policies. ▪ Finalise draft budgets and plans for the next three years. ▪ Workshop draft budget and policies with Directors/Managers ▪ Budget Steercom and Council – Submit Midyear Adjustment Budget ▪ Host Tariff Workshop & Circulate Budget Guideline ▪ Submit s 71 monthly reports to Mayor ▪ Budget Steer Com/IDP : dry run budget workshop ▪ Submit adjustment budget to Council for approval	▪ RISK: Committee meeting: review policy and related documentation and submit to Council ▪ Discuss risk ratings as identified at Strat Session ▪ Discuss alignment of budget to high level risk	▪ Performance- and Audit Committee submit comments on Annual Report to MPAC. ▪ Submission of Internal Audit Reports to MPAC (after presentation to Management and PAC Meeting of 5 December 2025)	▪ Structures Act, 1998 Part 4 & S83, 88 ▪ Systems Act, 2000 17, 31, 34, 105 ▪ MFMA, 2003 s21, 28, 87, 127, 166

March 2026	▪ Integration of information from adopted sector plans into IDP Review ▪ Initiation of new sector plans into IDP ▪ **Table Draft IDP** with SDF Amendments for 2026/2027 to Council for adoption with the SDF ▪ **SDBIP 2nd Quarter: report to Ward Committees** ▪ **Annual Report and AFS: submit to Council for approval** ▪ **Advertise AR and place on website, send to PT and Office of the Premier** ▪ Table Revised SDBIP (if necessary) ▪ Submit Draft IDP , SDF, SDBIP to PT, NT, LG and affected organs of state. ▪ Advertise draft IDP/Budget (operating, capital and tariffs) ▪ Monthly monitoring of SDBIP	▪ Mayco/Budget Steering Committee consider MTREF budget and plans and review changes to IDP. ▪ Mayor tables MTREF budget, resolutions, 90 days before the start of the financial year ▪ Budget Workshop: with role players wrt draft budget 2026/27 ▪ Set performance objectives for revenue for each budget vote. ▪ ▪ Budget Workshop with Council ▪ Submit s71 monthly reports to the Mayor	▪ Monthly monitoring of Risk Action Plans	▪ Council to consider and adopt an Oversight Report [Due by 31 March] ▪ Quarterly Audit Committee Meeting (2nd quarter of 25/26 financial year) (reporting includes Internal Audit activities 2nd quarter, ICT 2nd Quarter report, Risk Management reports, Financial Reports) MFMA S166 & MPPR Reg. 14(3)(a) ▪ Table Annual Report to MPAC for input to compile the Oversight Report	▪ Structures Act, 1998 Part 4 ▪ Systems Act, 2000 S17, 34 & as amended. ▪ MFMA, 2003 s16, 17, 22, 37, 42, 129 ▪ MSA s 32 ▪ MFMA s 22 ▪ MPPR Reg 14(3)(a)

April 2026	▪ Publicize Draft IDP Review at central points, i.e, libraries, municipal offices) send to Province, National- & Provincial Treasury (*if not already submitted in March)* - for public comments/input. ▪ Consider written representations in respect of Draft IDP Review. ▪ Draft IDP Assessments by Provincial Government. ▪ Strategic Integrated Municipal Engagement **(SIME)** ▪ Public feedback meetings at Ward Committees ▪ Q3 Reports tabled to Council Municipal Planning & Performance Regulation (MPPR) Reg. 14 ▪ Sect 57 Managers' informal quarterly assessments ▪ Informal evaluation of the performance of directors as per signed PA (3rd Q) ▪ Review annual organizational performance targets (MPPR Regulation 11) ▪ Depending on when Draft IDP is adopted by Council, public comments close 21 days thereafter ▪ Approve 3rd Q SDBIP by Council	▪ Submit Draft MTREF Budget to PT/NT ▪ Publicize Draft Budget for public comment. ▪ Public participation period ▪ Consider written representations in respect of Draft Budget ▪ Consider LGMTEC recommendations on Draft MTREF Budget for inclusion in the final budget. ▪ Sections 71 and 52 report monthly to the Mayor ▪ Sections 71 and 52 report monthly to the Council and Provincial	▪ Monthly monitoring of Risk Action Plans	▪ Monthly monitoring of SDBIP	▪ Structures Act, 1998 Part 4 & S83, 88 ▪ Systems Act, 2000 S17, 25, 31, 34, 105 ▪ MFMA, 2003 s22, 23, 37, 52 ▪ MSA s 46, s47, s48 ▪ MPPR Regulations 11

May 2026	▪ **Adoption of Final IDP Review and or Amendment & SDF and Budget** & advertise once adopted (5 days for website) ▪ Publish Final IDP Review/Amendment on online platforms and strategic points across the region. ▪ **Publicise** adoption in print media within 14 days of adoption ▪ Submit to MEC. PT and LG within 10 days ▪ District IDP Managers Engagement ▪ LG MTEC - consider recommendations on Draft IDP Review for inclusion in Final Review	▪ Table to Council: community feedback on Draft Budget & IDP ▪ Adoption of Final MTREF Budget by Council ▪ Section 71 report monthly to the Mayor	▪ RISK: Review Risk Policies and discuss alignment and submit to FARMCO, PAC, and Council ▪ Fraud and Risk Management Committee Meeting ▪ Submit Risk Management Quarterly Reports to FARMCO, PAC, and Council	▪ Submission of Internal Audit Reports to MPAC (after presentation to Management and PAC Meeting of 13 March 2026) ▪ Monthly monitoring of SDBIP	▪ Systems Act, 2000 S17, 34 ▪ MFMA, 2003 s16, 26, 53
June 2026	▪ **Advertise Final IDP Review/Amendment** for public information and to meet AG audit requirements. ▪ Submit Final IDP Review/Amendment to Locals, Province, National- & Provincial Treasury ▪ Provincial IDP Managers Forum ▪ Table 3rd Q SDBIP to Ward Committees ▪ Draft SDBIP 2026/27 and submit to Mayor and MM within 14 days of approval of IDP & Budget ▪ Performance Agreements : s56 & s57 submit to Mayor and MM for signature	▪ Publicize Budget in local media. ▪ Submit approved Budget to PT/NT ▪ Submit Special Yearend Adjustment Budget (if necessary) ▪ Section 71 report monthly to the Mayor	▪ Conduct Risk Reviws for 2026/27	▪ Quarterly Audit Committee Meeting (3rd quarter of 25/26 financial year) (reporting includes Internal Audit activities 3rd quarter, ICT 3rd Quarter report, Risk Management reports, Financial Reports) MFMA S166 & MPPR Reg. 14(3)(a)	▪ Structures Act, 1998 Part 4 ▪ Systems Act, 2000 S17, 21, 31, 34, 38-45 ▪ MFMA s71

	▪ Annual Report Guidelines for 2025/26: forward guidelines to all Corporate Directorates ▪ Mayor Approves the SDBIP within 28 days pf approval of the IDP ▪ Approved IDP Review or amendment submitted to MEC within 14 Days of approval ▪ Place PA on website and SDBIPs on website				

**** Footnote**

IDP Time Schedule Amendment will be considered as circumstances allow. Amendment is guided by the prescribed legislation. The Council mandates the Municipal Manager to sign off on any amendments necessitated by unforeseen circumstances.