



BERGRIVIER MUNISIPALITEIT

REPORT TO THE EXECUTIVE MAYORAL COMMITTEE AND COUNCIL

TIME SCHEDULE OF KEY DEADLINES IN 2025/26: FOR PREPERATION OF THE IDP AND BUDGET 2026/27

BY THE MUNICIPAL MANAGER AND MANAGER STRATEGIC SERVICES

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1. INTRODUCTION

The Time Schedule of Key Deadlines 2025/26: For preparation of the IDP and Budget 2026/27 (read with an approved Process Plan for a 5-year IDP) must be submitted annually to the Executive Mayoral Committee and Council that describes the process to be followed for the IDP and budget. This Time Schedule of Key Deadlines is combined in Bergrivier Municipality with a calendar that includes all the dates for all meetings and/or engagements for the new financial year. This calendar is then processed into a desktop calendar.

2. REASON FOR REPORT

To table to the Executive Mayoral Committee and Council for consideration and approval the Time Schedule of Key Deadlines 2025/26: For preparation of the IDP and Budget 2026/27 .

3. FOR APPROVAL OF

Executive Mayoral Committee to recommend to Council for approval.

4. DISCUSSION

4.1 Background:

Each municipality is legally required to adopt a time schedule listing the key activities and deadlines 10 months before the start of the new financial year.

The Time Schedule of Key Deadlines 2025/26: For preparation of the IDP and Budget 2026/27 outlines the key strategic activities and consultative processes that will guide the planning, drafting and adoption of the 4th Review of the 5th Generation IDP 2022 – 2027 and the Medium – Term Revenue Expenditure Framework (Budget) to be implemented in the 2025/2026 financial year.

The Time Schedule of Key Deadlines 2025/26: For preparation of the IDP and Budget 2026/27 is, therefore, compiled in terms of Section 21(b) of the Local Government: Municipal Finance Management Act, 2003 (Act No.56 of 2003) (MFMA), which 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 time schedule outlining key deadlines for:*

- (i) the preparation, tabling and approval of the annual budget;*
- (ii) the annual review of-*
 - (aa) the integrated development plan in terms of section 34 of the Municipal Systems Act; and*
 - (bb) the budget-related policies;*
- (iii) the tabling and adoption of any amendments to the integrated development plan and budget-related policies; and*
- (iv) any consultative processes forming part of the processes referred to in subparagraphs (i), (ii) and (iii)”*

The Time Schedule of Key Deadlines 2025/26: For preparation of the IDP and Budget 2026/27 financial year is also compiled in terms of Section 29 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000) (MSA).

Section 29(1) of the MSA specifies that:

“The process followed by a municipality to draft its integrated plan, including its consideration and adoption of the draft plan, must:

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

The public participation process will comprise the period, where all members of the community and stakeholders will have the opportunity to provide written inputs and oral representations which the municipality must consider in reviewing the IDP.

The community feedback meetings in each ward as per the approved calendar 2025/26 are scheduled to be held from 8-19 September 2025. The notice of the schedule will be published in the local newspaper, on the municipality’s website, on the notice boards of libraries and on social media platforms. The Speakers combined ward committee meeting on the IDP and Budget is scheduled for 20 September 2025 and the public meetings per ward on the IDP and Budget with the Speaker, full Mayco and all directors are scheduled from 1-23 April 2026.

Table 1: Time schedule of key deadlines

TYPE OF MEETING	DATE
Strategic session of Executive Mayoral Committee	August 2025
Community feedback meetings per ward	08 - 23 September 2025
Strategic session of Directorates	End of September –

TYPE OF MEETING	DATE
	October 2025
Budget Steering Committee Meeting: Capital/OPEX template to all Directorates	14 October 2025
Completed 2026/27 Capex and Opex template to be received by BTO	10 November 2025
Budget Departmental meeting – MM Office	12 November 2025
Budget Departmental meeting – Corporate Services	13 November 2025
Budget Departmental meeting – Community Services	14 November 2025
Budget Departmental meeting – Technical Services	17 November 2025
Mayco – Opex and Capex discussion	20 November 2025
Directors – Opex and Capex discussion	21 November 2025
Mayco and Directors – Opex and Capex discussion	24 November 2025
Budget Steering Committee – Opex and Capex 2026/27	24 November 2025
Strategic Sessions – Mayco and Directors on Long Term Financial Sustainability and Infrastructure Affordability	26-27 November 2025
Council approve Section 72 report and Draft Annual Report	20 January 2026
2025/26 Adjustment Budget Departmental meeting – MM office and Corporate Services	21 January 2026
2025/26 Adjustment Budget Departmental meeting – Community Services and Technical Services	22 January 2026
Directors Adjustment Budget discussion 2025/26	09 February 2026
MPAC – Oversight Report	13 February 2026
2026/27 Tabled Budget Policies circulated to Budget Steercom	05 March 2026
Budget Steering Committee meeting – Opex and Capex 2026/27	11 March 2026
Council approve Draft IDP, Budget, TL and Final Annual Report	31 March 2026

TYPE OF MEETING	DATE
Public meetings on IDP and Budget	13-16 April 2026 20-23 April 2026
Council approve Final Budget and IDP 2026/27	26 May 2026

5. SUMMARY:

The Time Schedule of Key Deadlines 2025/26: For preparation of the IDP and Budget 2026/27 as per the approved calendar 2025/26 are inextricably linked with one another, and this link has been formalised through the promulgation of the MFMA.

The requirements for a Time Schedule are outlined in Section 21(1) of the MFMA and indicate:

“The Mayor of a municipality must:

- (a) coordinate the processes for preparing the annual budget and for reviewing the municipality’s integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible;*
- (b) at least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for–*
 - (i) the preparation, tabling and approval of the annual budget;*
 - (ii) the annual review of –*
 - aa) the integrated development plan in terms of section 34 of the Municipal Systems Act; and*
 - bb) the budget related policies.*
 - (iii) the tabling and adoption of any amendments to the integrated development plan and the budget-related policies; and*
 - (iv) any consultative processes forming part of the processes referred to in subparagraphs (i), (ii) and (iii).”*

The Time Schedule of Key Deadlines 2025/26: or preparation of the IDP and Budget 2026/27 also takes cognizance of the regulatory framework for the review, amendment and approval of the IDP, Budget and the annual Service Delivery and Budget Implementation Plan (SDBIP). The SDBIP is the implementation tool to give effect to those objectives and targets as indicated in the IDP and Budget. The importance of synchronising the timelines for the revision of the IDP and Annual Budget with those of the SDBIP is captured in Section 41 of the MSA, which states that:

Section 41:

- “(1) A municipality must in terms of its performance management system and in accordance with any regulations and guidelines that may be prescribed –*
- (a) set appropriate key performance indicators as a yardstick for measuring performance, including outcomes and impact, with regard to the municipality’s development priorities and objectives set out in its integrated development plan”.*
- Section 26(e) of the MSA refers to the municipal SDF as a ‘core component’ of the municipal IDP and requires that the IDP reflect an mSDF, which must include the provision of basic guidelines for a land use management system for the municipality.”*

6. RECOMMENDATION:

- (a) That Council adopts the Time Schedule of Key Deadlines 2025/26: For preparation of the IDP and Budget 2026/27 for the compilation/review of the IDP and annual budget in terms of Section 21(1) of the MFMA and Section 29 of the MSA, to guide the planning, drafting and adoption of the Review of the 5th Generation IDP 2022 – 2027, attached as Annexure A; and;
- (b) That an advertisement is placed on the official website of the municipality and in the local newspaper notifying the public of the adopted Time Schedule of Key Deadlines: IDP and Budget 2026/27.