

**CITY OF EKURHULENI METROPOLITAN MUNICIPALITY  
ORDINARY COUNCIL MEETING**

**2024.08.29**

**ITEM A-F (48-2024)**

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**REPORT ON THE TIME SCHEDULE OUTLINING THE KEY DEADLINES FOR THE 2025/26 REVIEW OF THE INTEGRATED DEVELOPMENT PLAN (IDP) AND THE PREPARATION OF THE 2025/26-2027/28 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF)**

**1. PURPOSE**

To table in Council the time schedule outlining the key deadlines for the 2025/26 review of the Integrated Development Plan (IDP) and the preparation of the 2025/26-2027/28 Medium Term Revenue and Expenditure Framework (MTREF).

**2. STRATEGIC PRIORITY**

Promoting good governance.

**3. WARD/S AFFECTED**

All wards are affected.

**4. IDP LINKAGE**

Review and compilation of 2025/26 IDP and the 2025/26-2027/28 MTREF.

**5. EXECUTIVE SUMMARY**

Section 21 (1) of the Local Government: Municipal Finance Management Act, 56 of 2003, stipulates that the Mayor of a Municipality must –

(a) co-ordinate 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)."

Section 28 (1) of the Local Government Municipal Systems Act, 32 of 2000 stipulates that each Municipal Council, within a prescribed period after the start of its elected term, must adopt a process set out in writing to guide the planning, drafting and review of its Integrated Development Plan and that in line with Section 29 (1) the process followed by a Municipality

**CITY OF EKURHULENI METROPOLITAN MUNICIPALITY  
ORDINARY COUNCIL MEETING**

**2024.08.29**

**ITEM A-F (48-2024)**

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 timeframes for the different steps. Section 34 (b) of the Municipal Systems Act stipulates that a Municipal Council may amend its integrated development plan in accordance with a prescribed process.

The 2025/26 review of the Integrated Development Plan and the budget process will commence with the consultation of the relevant stakeholders as required by Section 29 (1) which states that the process followed by a Municipality to draft its Integrated Development Plan, including its consideration and adoption of the draft plan, must- (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.

**6. BACKGROUND / MOTIVATION / DISCUSSION**

**2025/26 IDP REVIEW AND 2025/26-2027/28 MTREF PROCESS**

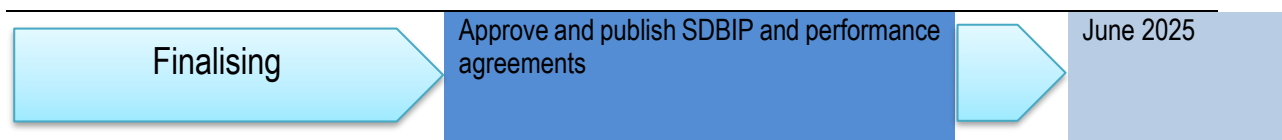
The diagram below summarises the key deadlines for the 2025/2026 IDP and 2025/26-2027/28 MTREF process.

PROCESS	ACTIVITY	TIMELINE
Planning	Prepare and table schedule key deadlines	July - August 2024
Strategising	Review IDP and budget, previous performance and current trends. Consult stakeholders.	October 2024
Preparing	Prepare draft IDP, budget and draft policies. Consider national and provincial priorities and planning guidelines.	October - December 2024
Tabling	Table Annual report Table mid-year assessment report Table adjustment budget and SDBIP Table draft IDP, budget and policies. Consult and consider formal inputs from relevant stakeholders on the tabled IDP and budget.	January - April 2025
Approving	Table IDP, Budget and budget related policies at council for consideration.	May 2025

**CITY OF EKURHULENI METROPOLITAN MUNICIPALITY  
ORDINARY COUNCIL MEETING**

**2024.08.29**

**ITEM A-F (48-2024)**



The table below provides details of the key deadlines for the preparation of the 2025/2026 IDP and the 2025/2026 - 2027/2028 MTREF.

Date	Activity
October 2024	Consultation with stakeholders on their development priorities and feedback on the IDP and budget including meetings with ward committees for the 2025/2026 IDP and budget process.
September 2024	Tabling of the 2023/2024 Unaudited Annual Report in Council for referral to Oversight Committees
October 2024	Mayoral Lekgotla to set/affirm priorities for the 2025/2026 IDP and budget process.
October 2024	2024/2025 Quarter 1 Performance Report
October - November 2024	Engagement with department in preparation for the IDP and budget process (detailed guidelines on the 2025/2026 IDP and Budget process).
October 2024 to May 2025	Preparation and compilation of the 2025/2026 IDP and 2025/2026 - 2027/2028 MTREF
October - November 2024	Interrogation of the 2023/2024 Unaudited Annual Report by Oversight Committees
January 2025	Tabling of the 2023/2024 Annual Report at council.
January 2025	2024/2025 Mid - year budget and performance assessment
February 2025	2024/2025 Adjustment budget and adjusted 2024/2025 SDBIP
March 2025	Tabling of the draft 2025/2026 IDP and 2025/2026 - 2027/2028 MTREF at council in line with the MFMA, i.e., 90 days before the beginning of the new financial year. This date is set to accommodate the publication of annual Division of Revenue Bill (DoRA) and the water and electricity tariffs by Rand Water Board and NERSA, respectively.
April 2025	Public participation as well as engagements with oversight committees on the Tabled 2025/2026 IDP and 2025/2026 - 2027/2028 MTREF.
April 2025	2024/2025 Quarter 3 Performance report
May 2025	Benchmarking Review of the draft 2025/2026 IDP and 2025/2026-2027/2028 MTREF by National Treasury
May 2025	Tabling of the final 2025/2026 IDP and 2025/2026 – 2027/2028 MTREF at council
June-July 2025	Preparation and approval of the 2025/2026 SDBIP and Performance Agreements

The key deadlines outlined above provide a broad guideline of the 2025/26 IDP and 2025/26 -2027/28 MTREF process. A detailed plan indicating the various activities and processes will be compiled after approval of this report.

**ORGANISATIONAL AND HUMAN RESOURCE IMPLICATIONS**

CoE Departments will be involved in the 2025/26 IDP and budget process and must comply with the key deadlines.

**CITY OF EKURHULENI METROPOLITAN MUNICIPALITY  
ORDINARY COUNCIL MEETING**

**2024.08.29**

**ITEM A-F (48-2024)**

---

**FINANCIAL IMPLICATIONS**

None.

**LEGAL IMPLICATIONS**

The schedule of key deadlines is compiled in compliance with Section 21 of the Local Government Municipal Finance Management Act, 56 of 2003 and Sections 28, 29 and 34 of the Local Government Municipal Systems Act 32 of 2000.

**COMMUNICATION IMPLICATION**

Section 28(3) of the Local Government Municipal Systems Act, 32 of 2000 stipulates that a municipality must give notice to the local community of particulars of the process it intends to follow. The Schedule of key deadlines for the 2025/26 process for the preparation and adoption of the IDP and the Budget must be communicated to external stakeholders.

**7. COMMENTS FROM RELEVANT DEPARTMENTS**

Management was consulted during the compilation of the schedule of key deadlines for the 2025/26 review of the IDP and the preparation of the 2025/26-2027/28 MTREF and the recommendations are supported.

**8. LIST OF ANNEXURE/S**

None.

**9. RECOMMENDATION**

1. **That** the report on the time schedule outlining the key deadlines for the 2025/26 review of the Integrated Development Plan (IDP) and the preparation of the 2025/26-2027/28 Medium Term Revenue and Expenditure Framework (MTREF), **BE NOTED**.
2. **That** the key deadlines for the preparation, tabling and approval of the 2025/26 Integrated Development Plan (IDP) and the 2025/26-2027/28 Medium Term Revenue and Expenditure Framework (MTREF), and budget related policies as contained in the body of the report, **BE APPROVED**.