

8. TIME SCHEDULE FOR THE 2025/26 INTEGRATED DEVELOPMENT PLAN (IDP) REVIEW AND BUDGET PROCESS

RG Louw **Divisional Manager: Strategic Support Services**
29 July 2024

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1. Executive Summary

The purpose of this report is present the time schedule for the Integrated Development Plan (IDP) review process as well as the compilation of the Budget for the 2025/26 financial year. This time schedule will be for the 3rd review of the current 5-year amended IDP (2022/2027) approved on 31 May 2022.

2. Service Delivery and Budget Implementation Plan - IGNITE

Municipal Manager
 Strategic Support Services

3. Compliance with Strategic Priorities

Provision of democratic, accountable and ethical governance
 Provision and maintenance of municipal services
 Creation and maintenance of a safe and healthy environment
 The encouragement of structured community participation in the matters of the municipality
 Promotion of tourism, economic and social development

4. Delegated Authority

None

5. Legal Requirements

Sections 28 and 29 (1) of the Local Government: Municipal Systems Act, No.32 of 2000 (MSA)
 Section 21(1) of the Local Government: Municipal Finance Management Act, No.56 of 2003 (MFMA)

6. Background

Under Section 21(1)(b) of the MFMA the Mayor must at least 10 months before the start of the new 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 the Integrated Development Plan (IDP) in terms of the Systems Act and the budget related policies;

- The tabling and adoption of any amendments to the IDP and the budget related policies, and
- Any consultative processes forming part of the processes referred to above.

The tabling of the time schedule is thus a legislative competency reserved for the Executive Mayor.

Discussion

The drafting of the municipality's IDP review and Budget compilation process is to run concurrently, and the time schedules are therefore consolidated into the IDP review and Budget schedule. The key budget deadlines in the time schedule were discussed with the Divisional Manager: Financial Accounting and the Budget Office for endorsement.

Conclusion

In terms of the IDP, this time schedule details the process for the 3rd review of the current 5-year amended IDP of 2022/2027.

This report seeks to ensure compliance with the relevant provision of the MFMA. The time schedule for the 2025/26 IDP review and Budget process is attached as Annexure A to this report.

7. Financial Implications

Provision has been made for the costs of the above process in the 2024/25 operational budget.

8. Staff Implications

The IDP review and Budget compilation processes will be undertaken by internal staff.

9. Comments from other Departments, Divisions and Administrations

The inputs from the Budget Office and relevant Directorates were solicited to compile the time schedule.

10. Annexures

Annexure A: Time schedule for the 2025/26 IDP review and Budget process

RECOMMENDATION TO THE COUNCIL:

that the schedule of key dates for the 2025/26 compilation of an Integrated Development Plan (IDP) review and Budget process **be noted**.

RESPONSIBLE OFFICIALS :

**RG LOUW
BA KING**

TARGET DATE FOR IMPLEMENTATION :

6 SEPTEMBER 2024

TIME SCHEDULE FOR THE 2025/26 IDP REVIEW AND BUDGET PROCESS OF OVERSTRAND MUNICIPALITY

(3rd REVIEW OF CURRENT AMENDED 5 YEAR IDP- 2022/2027)

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 time 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 amended 5-year Integrated Development Plan (IDP) will be reviewed but may be amended in terms of Regulation 3 of the Municipal Planning and Performance Management Regulations, 2001.

22 July 2024

NO	TASK/ ACTIVITY	RESPONSIBILITY	2025/26 BUDGET
			TIME FRAME
JUNE- OCTOBER 2024			
PREPARATION PHASE			
1.	District IDP Managers & DLG pre-planning engagement to ensure alignment and integration of IDP & Budget Time Schedules	Coordinated by ODM IDP Office / Strategic Support Services	12-July-24
2.	Budget Office provide key budget timelines to Strategic Support Services for inclusion in the IDP & Budget time schedule for 2025/26	Budget Office	22-July-24
3.	Submit the IDP & Budget time schedule to the Municipal Manager and Executive Mayor for review/comments	Strategic Support Services	23-Jul-24
4.	Submit the IDP & Budget time schedule to the Mayoral Committee of August 2024	Strategic Support Services/ Budget Office	29-July-24
5.	Table in Council a budget and IDP time schedule of key deadlines (Every year- at least 10 months before the start of the budget year)	Strategic Support Services/ Budget Office	28-Aug-24
6.	Place public notice on the IDP review and Budget time schedule approval	Strategic Support Services	6-Sept-24

NO	TASK/ ACTIVITY	RESPONSIBILITY	2025/26 BUDGET
			TIME FRAME
7.	Submission of the approved time schedule to Overberg District Municipality (ODM), the Provincial Government and National Government	Strategic Support Services/ Budget Office	6-Sept-24
ANALYSIS, STRATEGY AND PROJECTS PHASES			
8.	Budget Office to submit Current 3-year capital budget and 2 years future planning to Strategic Support Services	Budget Office	16-Aug-24
9.	Public Liaison administrators for the respective administrations receive current prioritised ward wish list from Strategic Support Services for Ward Committees to review (including the Current 3-year capital budget from Budget Office)	Strategic Support Services/ Budget Office	21-Aug-24
10.	Ward committees meet to review current ward needs on the wish list (IDP wish list/priorities) for the 2025/26 financial year	Public Liaison administrators for the respective administrations	Sept-24 (TBC)
11.	Public Liaison administrators for the respective administrations submit draft reviewed ward priorities to Strategic Support Services	Public Liaison administrators for the respective administrations	Sept-24 (TBC)
12.	District IDP Managers engagement (Coordinated by ODM- IDP Manager)	Strategic Support Services	Oct-24 (TBC)
13.	Public ward feedback meetings- Ward committees obtain public input for draft reviewed prioritised ward wish list for the 2025/26 financial year	Ward Committees/ Public Liaison administrators for the respective administrations	Nov-24 (TBC)
14.	Public Liaison administrators for the respective administrations submit final reviewed ward prioritised wish list to the Strategic Support Services	Public Liaison administrators for the respective administrations	Nov-24 (TBC)
15.	Strategic Support Services distributes final reviewed ward prioritised needs lists to Directorates for consideration in their 2025/26 Opex and Capex budget requests	Strategic Support Services/ Management	End-Nov-24 (TBC)
16.	Mayoral Strategic session with Management and Councillors (Determine strategic direction for the IDP review- Vision, Mission and Strategic objectives)	Executive Mayor /MAYCO/ Top Management Team (TMT)/ Strategic Support Services	Nov-24 (TBC)
17.	Top Management Meeting with MM (Directors & Budget Office) to discuss budget proposals and budget affordability	TMT/Budget Office	Nov-24 (TBC)
18.	Budget Steering Committee (BSC) Meeting - Direction on proposed Tariff increases & increases in Revenue, Expenditure and Capital	Budget Steering Committee (BSC)	Nov-24 (TBC)
19.	Budget Office issue Capex directive and distributes current approved three-year capital	Budget Office	

NO	TASK/ ACTIVITY	RESPONSIBILITY	2025/26 BUDGET
			TIME FRAME
	budget and 2 years future planning to directors and project managers to review existing projects on the two outer years and prioritise projects for the third outer year (2027/2028) as well as the 2 years future planning projects for a 5-year horizon.		Nov-24 (TBC)
20.	Tariff Lists distributed to Directors for review	Divisional Manager: Revenue Management	Nov-24 (TBC)
INTEGRATION PHASE			
21.	Directors submit draft 3-year MTREF capital proposals of existing projects on the two outer years and prioritised projects for the third outer year (2027/2028) as well as the 2 years future planning projects for 5-year horizon	Directors	Nov-Dec 24 (TBC)
22.	Budget Office issue Opex directive to budget holders and 3yr (2025/26 – 2027/28) template for the compilation of the OPEX Budget	Budget Office	Nov-Dec 24 (TBC)
23.	Directors to submit Tariff proposals to Divisional Manager: Revenue Management	Directors	Nov-Dec 24 (TBC)
24.	Budget Steering Committee Meeting - To discuss & review capital budget requests (ROUND1) (includes consideration of reviewed IDP ward priorities)	Budget Steering Committee (BSC)	Nov-Dec 24 (TBC)
25.	Workshop on Tariffs and Tariff Related Policies	Budget Office	Nov-Dec 24 (TBC)
26.	Solvem/SAMRAS Budget Portal update where necessary with new/reviewed IDP Strategic objectives (if applicable)/Focus Areas/Programmes/Projects and Sub-projects and create draft budget	Solvem/Samras/Strategic Support Office/Budget Office	Nov-Dec 24 (TBC)
27.	Budget holders to submit draft 3-year Opex template to Budget Office	All budget Holders	Nov-Dec 24 (TBC)
28.	Directors to submit New Post requests to HR & Salary Office	Directors	Nov-Dec 24 (TBC)
29.	Managers to submit Final List of Overtime, Essential etc. to Salary Department	Managers	Nov-Dec 24 (TBC)
30.	HR/Salary Office to submit requests for new staff/posts to the Budget Office	Human Resources (HR)	Nov-Dec 24 (TBC)
31.	Budget Office to distribute Year-to-Date Opex & Capex performance for 2024/25 for Mid-Year review proposals	Budget Office	Dec 24 (TBC)

NO	TASK/ ACTIVITY	RESPONSIBILITY	2025/26 BUDGET
			TIME FRAME
32.	Provincial IDP Managers Forum (Coordinated by the IDP Unit, Department of Local Government)	Local/ Provincial alignment- Bi-annual Provincial engagement – Strategic Support Services	Dec-2024 (TBC)
33.	Submit Draft Tariff list and proposed Revenue to Budget Office	Divisional Manager: Revenue Management	Dec 24 (TBC)
34.	Salary Office to submit draft three-year salary budget & WCA estimates to Budget Office (Current staff establishment)	Salary Section	Dec 24 (TBC)
35.	Asset Management to submit draft three-year depreciation budget (Asset register 2025) to Budget Office	Asset Management	Dec 24 (TBC)
36.	Costing Section must provide Draft Recharges/ Departmental charges to Budget Office	Costing Section	Dec 24 (TBC)
37.	Cash management to submit draft three-year Interest & Redemption (Loan register 2025) to Budget Office	Cash Management	Dec 24 (TBC)
38.	Fleet Management to submit Draft Vehicle Budget: Fuel & Maintenance to Budget Office	Fleet Management	Dec 24 (TBC)
39.	Accounting Services to submit provisions and operating leases estimates to budget office	Accounting Services	Dec 24 (TBC)
40.	Directors return Mid-Year review requests to Budget Office	Directors	Dec 24 (TBC)
41.	Budget Steering Committee Meeting - Mid Year Review (2024/2025 Budget): Consider proposals for adjustments budget (Capex & Opex) and Review Draft Capex & Opex budget for 2025-2026 to 2027-2028 & finalisation of new posts	Budget Steering Committee	Dec 24 (TBC)
42.	Budget Office distributes the Mid-Year Review (Capex & Opex) Changes for final verification	Budget Office	Dec 24 (TBC)
43.	Budget Office distributes the status on the Draft Capex & Opex budget for 2025-2026 to 2027-2028	Budget Office	Dec 24 (TBC)
44.	Compilation of Mid-Year Review Report (2024/25)	Budget Office/ Strategic Support Services	Jan-25
45.	Statistical Information reports for New Budget Formats distributed to applicable Directors & Managers for completion (A-Schedule)	Budget Office	Jan-25
46.	Submit Mid-Year Review (MYR) Report to Mayor	Budget Office/ Strategic Support Services	25-Jan-25
47.	Table Mid-year Review (MYR) in Council	Budget Office/ Strategic Support Services	31-Jan-25

NO	TASK/ ACTIVITY	RESPONSIBILITY	2025/26 BUDGET
			TIME FRAME
48.	Budget Steering Committee Meeting - Final discussion of Tariffs	Budget Steering Committee	Jan-Feb-25
49.	Budget Steering Committee Meeting - Final discussion of 2024/2025 Adjustment Budget	Budget Steering Committee	Subject to tabling date of Adj Budget
50.	Compile Adjustment Budget (2024/2025 Budget): NT Reports and working papers (B-Schedule)	Budget Office	Subject to tabling date of Adj Budget
51.	Final Review of 2024/2025 Adjustment Budget documents	Budget Office	Subject to tabling date of Adj Budget
52.	Review Budget Related Policies	Budget Committee/ Councillors/ Directors/Managers	Feb-25
53.	Responsible officials confirm final salary, depreciation, departmental charges, interest & redemption, vehicle costs, provisions & op. leases budget information to the Budget Office	Salary Section Asset Management Costing Section Cash Management Fleet Management Accounting Services	05-Feb-25
54.	Submit Final revenue projections & Tariffs to Budget Office	Divisional Manager: Revenue Management	12-Feb-25
55.	Budget Steering Committee Meeting - To discuss final draft Opex, Capex and revenue projections	Budget Steering Committee	Feb-25
56.	Provincial IDP Indaba 2 / MGRO 2 (Coordinated Provincial Dept. LG- IDP Directorate)	Strategic Support Services/ MM/ Directors	Feb-25 Dept. LG (TBC)
57.	District IDP Managers engagement to discuss alignment of Draft IDP's (Coordinated by Overberg District Municipality (ODM- IDP Manager)	Strategic Support Services	Feb-25 ODM (TBC)
58.	Technical Integrated Municipal Engagement (TIME) (Coordinated Provincial Dept. LG- IDP Directorate)	Strategic Support Services/ MM/ Directors	Feb-25 Dept. LG (TBC)
59.	Start with the compilation of Draft Service Delivery and Budget Implementation Plan (SDBIP) (2025/26)	Strategic Support Services/ Directorates	17-Feb-25
60.	Budget Steering Committee Meeting - To discuss final draft Opex, Capex and revenue projections	Budget Steering Committee	17-21 Feb-25
61.	Update & Balance 3yr Budget Info for Opex & Capex	Budget Office	17-21 Feb-25

NO	TASK/ ACTIVITY	RESPONSIBILITY	2025/26 BUDGET
			TIME FRAME
62.	Review Draft I/E and Capital Budget status	Budget Office	17-21 Feb-25
63.	Compile Draft Cash Flow	Budget Office	17-21 Feb-25
64.	Directors and Managers return final Statistical Information with final sign off by Directors to verify information submitted	Directors/Managers	28-Feb-25
65.	Directors and Managers confirm final operational and capital budget proposals to Budget Office	Directors/Managers	28-Feb-25
66.	Managers confirm final depreciation, salary budget and interest & redemption, Recharges/ Departmental charges to Budget Office	Relevant Managers	28-Feb-25
67.	Confirm Draft tariffs & Revenue Projections to Budget Office	Divisional Manager Revenue Management	28-Feb-25
68.	Managers to submit Final Policies to CFO	Managers	28-Feb-25
69.	Submit Electricity Tariffs to NERSA	Divisional Manager Revenue Management	28-Feb-25
70.	Managers to submit Activity/ Business Plans for Grants to Budget Office	Budget Holders	28-Feb-25
71.	Budget Steering Committee Meeting – Review of final draft Opex, Capex & revenue budgets	Budget Steering Committee	03-07- Mar-25
72.	Managers to submit draft Demand Management Plan to SCM	Budget Holders	10-Mar-25
73.	SCM to submit draft Demand Management Plan to Budget Office	SCM	14-Mar-25
74.	Finalise the draft IDP Review for 2025/26	Strategic Support Services	03-24 Mar-25
75.	Finalisation of Draft Opex & Capex Budgets working papers and capturing budget on the financial system and updating and balancing of A Schedule	Budget Office	03-20 Mar-25
76.	Budget Office send financial information to Strategic Support Services for Draft IDP review and draft SDBIP	Budget Office	20-Mar-25
77.	Budget Office submits the Agenda Item	Budget Office	19-Mar-25

NO	TASK/ ACTIVITY	RESPONSIBILITY	2025/26 BUDGET
			TIME FRAME
78.	Budget Office compile Draft Budget Report and Schedules	Budget Office	19-20-Mar-25
79.	Budget Office does Final Review of Draft Budget Report & Schedules	Budget Office	24-Mar-25
80.	Printing & Binding of Draft Budget Report & Electronic Files	Budget Office	25-26 Mar-25
81.	Prepare advertisements for Draft IDP review, Draft reviewed Disaster Management Plan and Draft Budget for public comments	Budget Office / Strategic Support Services / Fire, Resue & Disaster Management	27-28 Mar-25
82.	Draft IDP review, draft reviewed Disaster Management Plan, draft Budget and draft SDBIP to be tabled in Council	Budget Office / Strategic Support Services/ Fire, Resue & Disaster Management	26-Mar-25 (TBC)
83.	Submit Draft IDP review and Draft Budget files to Provincial Treasury after Council Meeting	Budget Office / Strategic Support Services	26-27-Mar-25
84.	Submission of Draft Budget, data strings and IDP for presentation to National Treasury and any other prescribed organs of state.	Budget Office / Strategic Support Services	26-27-Mar-25
85.	Place Draft Budget, Draft IDP review, Draft reviewed Disaster Management Plan and Draft SDBIP on website	Budget Office / Strategic Support Services / Fire, Resue & Disaster Management	26-27-Mar-25
86.	Advertise Draft IDP review, Draft reviewed Disaster Management Plan, Draft SDBIP & Draft Budget for public comment	Budget Office / Strategic Support Services / Fire, Resue & Disaster Management	2-Apr-25
87.	Obtain Overberg District Municipality (ODM) comments on the draft IDP amendment (if necessary)	Strategic Support Services	1-Apr-25
APRIL-MAY 2025			
CONSULTATION AND APPROVAL PHASE			
88.	Public comment period	Community	2-Apr-2-May-25
89.	Public Participation on draft IDP review and Draft Budget	Community/ Councillors/ Top Management/ Public Liaison Administrators	April 2025 (TBC)
90.	Overstrand Municipal Advisory Forum (OMAF) Meeting – 2025/26 IDP review focus areas & preliminary budget proposals for 2025/26	OMAF - Ward Committees/Executive Mayor/Councillors/ Directors /Managers/ Overstrand wide stakeholders	April-25 (TBC)

NO	TASK/ ACTIVITY	RESPONSIBILITY	2025/26 BUDGET
			TIME FRAME
91.	Grant champions to submit Final Activity/ Business Plans for Grants to Budget Office	Grant Champions	30-Apr-25
92.	Managers to submit Demand Management Plans to SCM	Budget Holders	30-Apr-25
93.	Strategic Integrated Municipal Engagement (SIME) (Assessment of the draft IDP review and draft Budget by Province)	Western Cape Departments of Local Government and Provincial Treasury coordinate	May-25 (TBC)
94.	District IDP Managers Forum (Coordinated by ODM- IDP Manager)	Strategic Support Services	May-25 (ODM to confirm)
95.	Summarise all community feedback and distribute to the relevant stakeholders for consideration to be included in the Final Budget report	Budget Office	05-06-May-25
96.	Budget Steering Committee Meeting - Consideration of Budget Comments (Review Budget comments to make decision on comments)	Budget Steering Committee	07-09 May-25
97.	Budget Office updates final changes on financial system	Budget Office	12-16 May-25
98.	Budget Office compile Final Budget Report and Schedules	Budget Office	14-19 May-25
99.	Budget Office does Final Review of Budget Report & Schedules	Budget Office	19-20 May-25
100.	Distribution of Final Budget Report and submit report to Council Support Services	Budget Office	21-May-25
101.	Approval of Final IDP review, Final reviewed DMP and Final Budget by Council	Budget Office / Strategic Support Services / Fire, Resue & Disaster Management	28- May-25 (TBC)
IMPLEMENTATION PHASE			
102.	Provincial IDP Managers Forum	Local/ Provincial alignment- Bi-annual Provincial engagement – Strategic Support Services	June-25 (TBC)
103.	Place Final IDP review, Final reviewed WSDP and Final Budget documents on the website	Strategic Support Services/ Budget Office / Engineering Planning	2-June-25
104.	Place notice of Final IDP review and Final reviewed WSDP in the media	Strategic Support Services / Engineering Planning	4-June-25

NO	TASK/ ACTIVITY	RESPONSIBILITY	2025/26 BUDGET
			TIME FRAME
105.	Advertise Final Budget and Tariffs in the media	Budget Office	4-June-25
106.	Submission of Final Budget and data strings and Final IDP review to National and Provincial Treasury	Budget Office / Strategic Support Services	06-Jun-25
107.	Municipal Manager submits final SDBIP and draft performance agreements of Section 57's to Executive Mayor	Municipal Manager	11-June-25
108.	Review Capital & Operational Budget on Financial System after ceding	Budget Office	June-25
109.	Advertise Property Rates Tariffs in Provincial Gazette	Divisional Manager: Revenue Management	June-25
110.	Publish a summary of Budget in Bulletin	Communication Officer	17-June-25
111.	Approval of Final SDBIP by Executive Mayor	Executive Mayor	25-June-25
112.	Compile Electronic Internal Budget Book	Budget Office	25-June-01-Jul-25
113.	Distribute Internal Budget Book to budget holders	Budget Office	02-July-25
114.	Submit Budget Locking Certificate to National Treasury	Budget Office	14-Jul-25
115.	Finalise and approval of the performance agreements of the S54A and S56 appointees	Municipal Manager/Executive Mayor/ Directors/ Strategic Support Services	Jul-25
REPORTING & REVIEW			
116.	Monthly Budget Statement to Municipal Manager and Mayor	Budget Office	Aug 25-Jul 26
117.	Quarterly reporting by Mayor to Council	Executive Mayor	Oct 25, Jan 26, Apr 26, Jul 26
118.	Table adjustments Budget	Budget Office	28-Feb-26
119.	Submission of draft annual financial statements to AG	Accounting Services	31-Aug-25
120.	Finalise the draft unaudited annual report for submission to AG	Strategic Support Services	31 Aug-25
121.	Submit Adjustments Budget (Overspending), if necessary	Budget Office	Jan-26
122.	Submit Draft audited Annual Report to Council	Strategic Support Services	Jan-26
123.	Finalise Annual Report Comments for Approval	Strategic Support Services	Feb-March-26
124.	Approval of Annual Report	Strategic Support Services	Mar-26

NOTES:

Capex- Capital budget
Opex- Operating budget
TBC- Date to be confirmed

***** This are preliminary scheduled dates and subject to change.**