7.
TIME SCHEDULE FOR THE 2027/28 INTEGRATED DEVELOPMENT PLAN (IDP) AND BUDGET PROCESS IN PREPARATION FOR THE NEW FIVE-YEAR IDP CYCLE

RG Louw Divisional Manager: Strategic Support Services
7 August 2026 (028) 313 8071

1. **Executive Summary**

   The purpose of this report to Council is to present the time schedule for the 2027/28 Integrated Development Planning (IDP) and Budget process in preparation for the new five-year IDP cycle.

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 25, 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) 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 as well as for the tabling and adoption of any amendments to the IDP.

   The tabling of the time schedule is thus a legislative competency reserved for the Executive Mayor. The time schedule must be prepared annually and be adopted by 31 August of each year.

Discussion

The term of the 2022–2027 Integrated Development Plan (IDP) comes to an end on 30 June 2027. Guidance will be provided to the newly elected Council regarding the development of the new five-year IDP in accordance with the Municipal Systems Act.

Notwithstanding the above, the municipality is required, in terms of section 21(a) of the Municipal Finance Management Act (MFMA), to prepare, before 31 August each year, a time schedule for the forthcoming financial year's IDP and budget processes.

The preparation of the municipality's new five-year IDP and/or any amendments, together with the budget compilation process, is undertaken concurrently. Accordingly, the time schedules have been consolidated into a single IDP and/or Amendment and Budget Schedule. The key budget deadlines included in the time schedule were discussed with the Divisional Manager: Financial Accounting and the Budget Office for endorsement.

Conclusion

With regard to the IDP, this time schedule outlines the key activities to be undertaken in preparation for the new five-year IDP cycle.

This report seeks to ensure compliance with the relevant provisions of the MFMA. The time schedule for the 2027/28 IDP and/or Amendment and Budget Process, in preparation for new five-year IDP cycle, is attached as Annexure A to this report.

7. Financial Implications

Provision has been made for the costs of the above processes in the 2026/27 operational budget.

8. Staff Implications

The IDP and / or amendment 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 2027/28 Integrated Development Planning (IDP) and Budget process in preparation for the new five-year IDP cycle

RECOMMENDATION TO THE COUNCIL:

1. that the schedule of key dates for the 2027/28 Integrated Development Planning (IDP) and Budget process in preparation for the new five-year IDP cycle in terms of section 21 (1) (b) of the Municipal Finance Management Act No 56 of 2003, **be approved**; and

2. that the time schedule for the 2027/28 IDP/Budget process **be made public**.

RESPONSIBLE OFFICIALS : **RG LOUW**
BA KING

TARGET DATE FOR IMPLEMENTATION : **4 SEPTEMBER 2026**

TIME SCHEDULE FOR THE 2027/28 IDP AND BUDGET PROCESS OF OVERSTRAND MUNICIPALITY

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.

LG elections will be held on 4 November 2026 therefore two IDP scenarios are stated.

An amendment of municipal Spatial Development Framework (SDF) commenced in 2025/26 and will be completed in the 2027/28 financial year.

Final to Council – 26 August 2026

NO	TASK/ ACTIVITY	RESPONSIBLITY	2027/28 BUDGET TIME FRAME
JUNE- OCTOBER 2026			
	PREPARATION PHASE		
1.	Discuss the IDP timelines for the 2027/28 financial year with the Municipal Manager	Strategic Support Services	**1-July-26**
2.	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	**10-July-26**
3.	Budget Office provides key budget timelines to Strategic Support Services Office for inclusion in the IDP/ Budget time schedule	Budget Office	**13-July-26**
4.	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	**26-Aug-26**
5.	Place public notice on the IDP and Budget time schedule approval	Strategic Support Services	**4-Sept-26**
6.	Submission of the time schedule to ODM, the Provincial Government and National Government	Strategic Support Services/ Budget Office	**4-Sept-26**
7.	**2 SCENARIOS FOR THE NEW 5-YEAR IDP**		
	The Local Government elections will be held on 4 November 2026, thereafter one of two scenarios can be followed for the new 5-year IDP:		

NO	TASK/ ACTIVITY	RESPONSIBLITY	2027/28 BUDGET TIME FRAME
	SCENARIO 1 – NEW INCOMING COUNCIL TO CONSIDER SECTION 25 (3) OF THE MSA TO DEAL WITH THE IDP OF PREDECESSOR		
	SCENARIO 2 – NEW INCOMINING COUNCIL DECIDE A NEW 5 YEAR IDP TO BE DEVELOPED		
8.	Table in Council guidance on the new 5-year IDP	Strategic Support Services	**End-Nov-26**
9.	Table in Council the draft IDP Process Plan (new 5-year IDP cycle, 2027/2032))	Strategic Support Services / Budget Office	**End-Nov-26**
10.	Advertise draft process plan for public comment	Strategic Support Services	**Dec/Jan-27**
After the Council decision on the relevant IDP scenario option to be applied (#8 above), the budget and statutory processes will continue as outlined below in this time schedule.			
ANALYSIS, STRATEGY AND PROJECT PHASES			
11.	Submit mSCOA chart changes (Regional Segments) to NT	Budget Office	**31 -Aug-26**
12.	Review status of Budget Portal functionality and MTREF budget information and scoping of new budget methodology process plan (IDP, Projects Segmentation & Project Codes review)	Solvem//Budget Office	**Sep-Oct-26**
13.	District IDP Managers Forum – district provide feedback to local municipalities on Provincial/District IDP Coordinators engagement	ODM IDP Manager/ B-mun IDP Managers / Strategic Support Services	**Oct-26 (TBC)**
14.	Local Government Elections	IEC	**4-Nov-26**
15.	Salary Office distributes Overtime, Essential etc directive to budget holders	Salary Office	**Nov-26**
16.	Directors to submit New Post requests to HR	Directors	**25-Nov-26**
17.	HR submit New Posts to Salary Office to cost the new posts	HR	**30-Nov-26**
18.	Managers to submit Final List of Overtime, Essential etc. to Salary Department	Managers	**30-Nov-26**
19.	Budget Office to distribute Year-to-Date Opex & Capex performance for 2026-2027 for Mid-Year review proposals	Budget Office	**30 Nov-26**
20.	District IDP Managers Forum – Consultation with local municipalities – District Framework Plan	ODM IDP Manager/ B-mun IDP Managers/ Strategic Support Services	**Dec-26 (TBC)**
21.	Provincial IDP Managers Forum	Local/ Provincial alignment-Quarter 3 Provincial engagement – Strategic Support Services	**Dec-26 (TBC)**
22.	Top Management Meeting with MM (Directors & Budget Office) to discuss budget affordability and proposals relating to CAPEX, OPEX & Tariffs	TMT/Budget Office	**Dec-26 TBC**
23.	Budget Office distributes draft 5-year capital budget template and the 3yr (2027/28 – 2029/30) OPEX Budget template to budget holders for compilation of budget requests	Budget Office	**01-Dec-26**

NO	TASK/ ACTIVITY	RESPONSIBLITY	2027/28 BUDGET TIME FRAME
24.	Revenue Management sends Tariff Lists to Directors for review and proposals	Divisional Manager: Revenue Management	**01-Dec-26**
25.	Directors return Mid-Year review requests to Budget Office	Directors	**07-Dec-26**
26.	Salary Office to submit costing for new staff/posts requests to the Budget Office	Salary Office	**15-Dec-26**
27.	Salary Office to submit draft three-year salary budget & WCA estimates to Budget Office (Current staff establishment)	Salary Section	**15-Dec-26**
28.	Asset Management to submit draft three-year depreciation budget proposals (including draft capital budget template information) to Budget Office	Asset Management	**15-Dec-26**
29.	Fleet Management to submit Draft Vehicle Budget proposals: Fuel & Maintenance to Budget Office	Fleet Management	**15-Dec-26**
30.	Cash management to submit draft three-year Interest & Redemption budget proposals (Draft Loan register 2027) to Budget Office	Cash Management	**15-Dec-26**
31.	Financial Accounting to submit provisions and impairment budget estimates to budget office	Financial Accounting	**15-Dec-26**
32.	Directors submit completed draft 5-year capital budget template and 3yr (2027/28 – 2029/30) OPEX Budget template to Budget Office	Directors	**15-Dec-26**
33.	Directors to submit Tariff proposals to Divisional Manager: Revenue Management	Directors	**15-Dec-26**
34.	Budget Office distributes the Mid-Year Review (Capex & Opex) proposals	Budget Office	**15-Dec-26**
35.	Budget Office distributes the High-Level Summary of the status on the Draft Capex & Opex budget for 2027-2028 to 2029-2030	Budget Office	**31-Dec-26**
36.	**Budget Steering Committee Meeting** - Mid Year Review (2026/2027 Budget): Consider proposals for adjustments budget (Capex & Opex)	Budget Steering Committee	**Dec/Jan-27 (TBC)**
37.	Mayoral Strategic session (Determine strategic direction for the 5-year IDP)	Municipal Manager/ Executive Mayor/ Mayco/TMT	**Jan-27 (TBC)**
38.	**Budget Steering Committee (BSC) Meeting** - Direction on proposed Tariff increases, Expenditure and Revenue Projections, Capital and Ward Specific Allocations	Budget Steering Committee	**13-15 Jan-27**
	INTEGRATION PHASE		
39.	Budget Office issue Opex & Capex directive together with the proposals submitted in December to directors and project managers to update Opex and Capex in terms of the directive	Budget Office	**18-Jan-27**
40.	Compilation of Mid-Year Review Report (2026/27)	Budget Office/ Strategic Support Services	**18-21-Jan-27**
41.	Workshop on Tariffs and Tariff Related Policies in terms of BSC directive	Divisional Manager: Revenue Management	**21-Jan-27**

NO	TASK/ ACTIVITY	RESPONSIBLITY	2027/28 BUDGET TIME FRAME
42.	Submit Mid-Year Review (MYR) Report to Mayor	Budget Office/ Strategic Support Services	**25-Jan-27**
43.	Table Mid-year Review (MYR) in Council	Budget Office/ Strategic Support Services	**27-Jan-27**
44.	Mid-year budget and performance assessment visits (January - February 2027)	Provincial Treasury and Municipal Officials	**Jan/Feb-27 (TBC)**
45.	Statistical Information reports for New Budget Formats distributed to applicable Directors & Managers for completion (A-Schedule)	Budget Office	**01-Feb-27**
46.	Budget holders submit Opex & Capex proposals in terms of the directive issued to Budget Office	Budget holders	**01-Feb-27**
47.	Revenue Management submits Draft Tariff List and Draft Revenue projections to Budget Office	Divisional Manager: Revenue Management	**05-Feb-27**
48.	Election of new ward committees	Managers Community Liaison	**1-5-Feb-27**
49.	Budget Office updates & balances 3yr Opex Budget (High Level Report) & 5yr Capex Budget proposals	Budget Office	**08-12 Feb-27**
50.	Induction of new ward committees (Public Liaison Sections)	Managers Community Liaison	**15-19-Feb-27**
51.	Managers Community Liaison for the respective administrations receive previous IDP ward priorities from Strategic Support Services as a guide for the new Ward Committees (including the Current 3-year capital budget from Budget Office)	Strategic Support Services/ Budget Office	**15-19-Feb-27**
52.	**Budget Steering Committee Meeting** – Review and discuss Draft Opex Budget, Salary Budget & New Posts for 2027-2028 to 2029-2030	Budget Steering Committee	**15-19-Feb-27**
53.	**Budget Steering Committee Meeting** – Review and discuss Draft Capital Budget requests for 2027-2028 to 2029-2030	Budget Steering Committee	**15-19-Feb-27**
54.	**Budget Steering Committee Meeting** – Review and discuss Draft Tariffs and Revenue Projections	Budget Steering Committee	**15-19-Feb-27**
55.	Ward committees meet to identify needs for the new IDP process and draft ward specific projects (if draft WSP budget allocation is proposed)	Ward Committees /Managers Community Liaison	**22-26-Feb-27**
56.	Table in Council the final IDP process plan for approval	Strategic Support Services / Budget Office	**24-Feb-2027**
57.	**Budget Steering Committee Meeting** – Review and finalise 2026/2027 Adjustment Budget	Budget Steering Committee	**Subject to tabling date of Adj Budget**
58.	Compile Adjustment Budget (2026/2027 Budget): NT Reports and working papers (B-Schedule)	Budget Office	**Subject to tabling date of Adj Budget**
59.	Final Review and submission of 2026/2027 Adjustment Budget documents to Council Support	Budget Office	**Subject to tabling**

NO	TASK/ ACTIVITY	RESPONSIBLITY	2027/28 BUDGET TIME FRAME
	Services		date of Adj Budget
60.	Review Budget Related Policies	Budget Committee/Councilors/ Directors/Managers	28- Feb-27
61.	District IDP Managers engagement to discuss alignment of Draft IDP's (Coordinated by ODM-IDP Manager)	Strategic Support Services	Feb-27 ODM (TBC)
62.	Technical Integrated Municipal Engagement (TIME) (Coordinated Dept. LG- IDP Directorate)	Strategic Support Services/ MM/ Directors	Feb-27 Dept. LG (TBC)
63.	Start with the compilation of Draft Service Delivery and Budget Implementation Plan (SDBIP) for 2027/28	Strategic Support Services/ Directorates	Feb-27
64.	Directors and Managers submit and confirm final draft operational and capital budget relating to any changes from previous BSC meeting to Budget Office	Directors/Managers	25-Feb-27
65.	Responsible officials submit and confirm final draft salary, depreciation, interest & redemption, vehicle costs, provisions & impairment budget information relating to any changes from previous BSC meeting to Budget Office	Salary Section Asset Management Costing Section Cash Management Fleet Management Accounting Services	25-Feb-27
66.	Divisional Manager: Revenue Management confirm final Draft tariffs & Revenue Projections to Budget Office	Divisional Manager: Revenue Management	25-Feb-27
67.	Directors and Managers return final Statistical Information with final sign off by Directors to verify information submitted	Directors/Managers	26-Feb-27
68.	Submit Electricity Tariffs to NERSA	Divisional Manager: Revenue Management	26-Feb-27
69.	Managers to submit Activity/ Business Plans for Grants to Budget Office	Budget Holders	26-Feb-27
70.	Solvem Budget Portal update where necessary with new IDP Strategic objectives/Focus Areas/Programmes/Projects and Sub-projects and create draft budget	Solvem/Strategic Support Services/Budget Office	Mar-27
71.	Compile Draft Cash Flow	Budget Office	01-Mar-27
72.	**Budget Steering Committee Meeting** – Review and finalise Draft Opex (Revenue & Expenditure), Capex Budgets & Tariffs. (includes WSP)	Budget Steering Committee	03-05 Mar-27
73.	Provincial IDP Managers Forum	Local/ Provincial alignment- 4th Quarter Provincial engagement – Strategic Support Services	Mar-27 (TBC)

NO	TASK/ ACTIVITY	RESPONSIBLITY	2027/28 BUDGET TIME FRAME
74.	Managers Community Liaison of the respective administrations submit draft Ward specific projects to the Budget Office and draft prioritised IDP ward needs to the Strategic Support Services Office	Managers Community Liaison	**1-Mar-27**
75.	Finalise the draft 5-year IDP or amendment *(depending on the 2 IDP scenario options noted on page 2 and the Council decision in #8)*	Strategic Support Services	**1-26 Mar-27**
76.	Update & Balance Financial System with 3yr Budget Info	Budget Office	**08-19 Mar-27**
77.	Finalisation of Draft Opex & Capex Budgets working papers and updating and balancing of A Schedule	Budget Office	**08-19 Mar-27**
78.	Costing Section must provide Draft Recharges/ Departmental charges to Budget Office	Costing Section	**19-Mar-27**
79.	Budget Office compile Draft Budget Report, Schedules & Agenda Item	Budget Office	**15-23 Mar-27**
80.	Budget Office does Final Review of Draft Budget Report & Schedules	Budget Office	**24-25 Mar-27**
81.	Prepare advertisements for Draft 5-year IDP or amendment and Draft Budgets for comments	Budget Office / Strategic Support Services	**23-25 Mar-27**
82.	Budget Office sends financial information to Strategic Support Services for Draft IDP & draft SDBIP	Budget Office	**25-Mar-27**
83.	Prepare electronic budget file for link and printing & binding of Draft Budget document for distribution to libraries	Budget Office	**30 Mar-27**
84.	**Draft 5-year IDP or amendment, draft reviewed Disaster Management Plan (DMP), draft reviewed Integrated Waste Management Plan (IWMP), draft Budget and draft SDBIP tabled in Council**	Budget Office / Strategic Support Services / Disaster Management/ Waste Management	**31-Mar-27**
85.	Submit Draft 5-year IDP or amendment /Draft Budget files to Provincial Treasury after Council Meeting	Budget Office / Strategic Support Services	**31-Mar-27**
86.	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	**31Mar-27**
87.	Place Draft Budget, Draft 5-year IDP or amendment, Draft reviewed Disaster Management Plan (DMP), Draft Integrated Waste Management Plan (IWMP) and Draft SDBIP on website	Budget Office / Strategic Support Services / Disaster Management/ Waste Manager	**31-Mar-27**
88.	Advertise Draft 5-year IDP or amendment, Draft reviewed DMP, Draft IWMP, Draft SDBIP and Draft Budget for public comment	Budget Office / Strategic Support Services / Disaster Management/ Waste Manager	**31-Mar-27**

NO	TASK/ ACTIVITY	RESPONSIBLITY	2027/28 BUDGET TIME FRAME
	APRIL – MAY 2027		
	CONSULATION AND FINAL APPROVAL PHASE		
89.	Public comment period	Community	**1-30 Apr-27**
90.	Public Participation on draft IDP or amendment & Draft Budget	Community/ Councillors/ Top Management/ Managers Community Liaison	**April 2027**
91.	Ward committees obtain public input for final Ward requests (ward specific projects) (subject to WSP budget allocation) and final prioritised IDP ward needs for the 2027/28 financial year	Ward Committees/ Managers Community Liaison for the respective administrations	**1-30 Apr-27**
92.	Managers Community Liaison of the respective administrations submit final Ward projects to the Budget Office (subject to WSP budget allocation) and final prioritised IDP ward needs to the Strategic Support Services Office	Managers Community Liaison for the respective administrations	**3-May-27**
93.	Grant champions to submit Final Activity/ Business Plans for Grants to Budget Office	Grant Champions	**30-Apr-27**
94.	Strategic Integrated Municipal Engagement (SIME) (Assessment of the draft IDP review and or amendment and draft Budget by Province)	Western Cape Departments of Local Government and Provincial Treasury coordinate	**May-27 (TBC)**
95.	Summarise all community feedback and distribute to the relevant stakeholders for consideration to be included in the Final Budget report	Budget Office	**03-7 May-27**
96.	**Budget Steering Committee Meeting** - Consideration of Budget Comments (Review Budget comments to make decision on comments)	Budget Steering Committee	**03-7 May-27**
97.	Budget Office updates final changes on financial system	Budget Office	**03-14 May -27**
98.	Budget Office compile Final Budget Report and Schedules	Budget Office	**03-14 May -27**
99.	Managers to submit final Demand Management Plans to SCM	Budget Holders	**17-May-27**
100.	Budget Office does Final Review of Budget Report & Schedules	Budget Office	**17-19 May-27**
101.	Printing, Binding and Electronic Media of Final Budget Report	Budget Office	**17-21 May-27**
102.	Distribution of Final Budget Report and submit report to Council Support Services	Budget Office	**19-May -27**
103.	**Approval of Final 5-year IDP or amendment, Final reviewed DMP, Final IWMP and Final Budget by Council**	Budget Office / Strategic Support Services / Disaster Management/ Waste Manager	**26- May-27 (TBC)**
104.	District IDP Managers Forum – district provide feedback to local municipalities on Provincial/District IDP Coordinators engagement	ODM IDP Manager/ B-mun IDP Managers/ Strategic	**May-27 (ODM to confirm)**

NO	TASK/ ACTIVITY	RESPONSIBLITY	2027/28 BUDGET TIME FRAME
		Support Services	
IMPLEMENTATION PHASE			
105.	Provincial IDP Managers Forum	Local/ Provincial alignment- 1st Quarter Provincial engagement – Strategic Support Services	**June-27 (TBC)**
106.	Place Final IDP or amendment, Final reviewed DMP, Final IWMP and Final Budget documents on the website	Strategic Support Services/ Budget Office / Disaster Management/ Waste Manager	**1- June-27**
107.	Place notice of Final IDP & Final reviewed DMP, Final IWMP in the media	Strategic Support Services / Disaster Management/ Waste Manager	**2-June-27**
108.	Advertise Final Budget and Tariffs in the media	Budget Office	**2-June-27**
109.	**Submission of Final Budget and data strings and Final IDP to National and Provincial Treasury**	Budget Office / Strategic Support Services	**09- June-27**
110.	Municipal Manager submits final SDBIP and draft performance agreements of Section 57's to Executive Mayor	Municipal Manager	**09-June-27**
111.	Review Capital & Operational Budget on Financial System after ceding	Budget Office	**30-June-27**
112.	Publish a summary of Budget in Bulletin	Manager: Communications	**June-27**
113.	Approval of Final SDBIP by Executive Mayor	Executive Mayor	**23-June-27**
114.	Finalise and approval of the performance agreements of the S54A and S56 appointees	Strategic Support Services/EM/MM	**23-June-27**
115.	Compile Electronic Internal Budget Book	Budget Office	**20-30 June-22**
116.	Advertise Property Rates Tariffs in Provincial Gazette	Divisional Manager: Revenue Management	**July-27**
117.	Submit Budget Locking Certificate to National Treasury	Budget Office	**15-July-27**
	REPORTING & REVIEW		
118.	Monthly Budget Statement to Municipal Manager and Mayor	Budget Office	**Aug 27- Jul 28**
119.	Quarterly reporting by Mayor to Council	Mayor	**Oct 27, Jan 28, Apr 28, Jul 28**
120.	Table adjustments Budget	Budget Office	**28-Jan-28**

NO	TASK/ ACTIVITY	RESPONSIBLITY	2027/28 BUDGET TIME FRAME
121.	Compilation of Mid-Year Review Report (2027/28)	Budget Office/ Strategic Support Services	Jan-28
122.	Submit Mid-Year Review (MYR) Report to Mayor	Budget Office/ Strategic Support Services	Jan-28
123.	Table Mid-year Review (MYR) in Council	Budget Office/ Strategic Support Services	Jan-28
124.	Submit Draft audited Annual Report to Council	Strategic Support Services	Jan-28 (TBC)
125.	Finalise Annual Report Comments for Approval	Strategic Support Services	Feb-March-28
126.	Approval of Annual Report	Strategic Support Services	Mar-28 (TBC)

NOTES:

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

An IDP amendment will be considered as changing circumstances so allow. Amendment is guided by the prescribed legislation.

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