

TIME SCHEDULE FOR THE 2026/27 IDP REVIEW AND BUDGET PROCESS OF OVERSTRAND MUNICIPALITY

(4th and FINAL 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.

*A review of the municipal Spatial Development Framework (SDF) commenced in 2024/25 and will be completed in the 2025/26 financial year.

Final 11 August 2025, Approved 27.8.2025

NO	TASK/ ACTIVITY	RESPONSIBILITY	2026/27 BUDGET
			TIME FRAME
JUNE- OCTOBER 2025			
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	21-July-25
2.	Budget Office provide key budget timelines to Strategic Support Services for inclusion in the IDP & Budget time schedule for 2026/27	Budget Office	29-July-25
3.	Submit the IDP & Budget time schedule to the Municipal Manager and Executive Mayor for review/comments	Strategic Support Services	6-Aug-25
4.	Submit the IDP & Budget time schedule to the Portfolio and Mayoral Committee of August 2025	Strategic Support Services/ Budget Office	11-Aug-25

NO	TASK/ ACTIVITY	RESPONSIBILITY	2026/27 BUDGET
			TIME FRAME
JUNE- OCTOBER 2025			
PREPARATION PHASE			
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	27-Aug-25
6.	Place public notice on the IDP review and or amendment and Budget time schedule approval	Strategic Support Services	5-Sept-25
7.	Submission of the approved time schedule to Overberg District Municipality (ODM), the Provincial Government and National Government	Strategic Support Services/ Budget Office	5-Sept-25
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	15-Aug-25
9.	Public Liaison administrators for the respective administrations receive current prioritised ward wish list from Strategic Support Services (IDP office) for Ward Committees to review (including the Current 3-year capital budget from Budget Office)	Strategic Support Services/ Budget Office	15-Aug-25
10.	Ward committees meet to review current ward needs on the wish list (IDP wish list/ priorities) for the 2026/27 financial year	Public Liaison administrators for the respective administrations	8-12 Sept-25
11.	Public Liaison administrators for the respective administrations submit draft reviewed ward priorities to Strategic Support Services (IDP office)	Public Liaison administrators for the respective administrations	19 Sept-25
12.	District IDP Managers engagement (Coordinated by ODM- IDP Manager)	Strategic Support Services	Oct-25 (TBC)
13.	Public ward feedback meetings- Ward committees obtain public input for draft reviewed prioritised ward wish list for the 2026/27 financial year	Ward Committees/ Public Liaison administrators for the respective administrations	10-14 Nov-25
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	20-Nov-25
15.	Strategic Support Services distributes final reviewed ward prioritised needs lists to Directorates for consideration in their 2026/27 Opex and Capex budget requests	Strategic Support Services/ Management	By end-Nov-25 (TBC)
16.	Determine strategic direction for the IDP review– Vision, Mission and Strategic objectives (Prepare Mayco/Council item)	Executive Mayor /MAYCO/ Top Management Team (TMT)/ Strategic Support Services	Nov-25 (TBC)

NO	TASK/ ACTIVITY	RESPONSIBILITY	2026/27 BUDGET
			TIME FRAME
JUNE- OCTOBER 2025			
PREPARATION PHASE			
17.	Top Management Meeting with MM (Directors & Budget Office) to discuss budget proposals and budget affordability	TMT/Budget Office	Nov-25(TBC)
18.	Budget Steering Committee (BSC) Meeting - Direction on proposed Tariff increases & increases in Revenue, Expenditure and Capital	Budget Steering Committee (BSC)	Nov-25 (TBC)
19.	Budget Office issue Capex directive and distributes current approved three-year capital 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 (2028/2029) as well as the 2 years future planning projects for a 5-year horizon.	Budget Office	Nov-25 (TBC)
20.	Tariff Lists distributed to Directors for review	Divisional Manager: Revenue Management	Nov-25(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 (2028/2029) as well as the 2 years future planning projects for 5-year horizon	Directors	Nov-Dec 25 (TBC)
22.	Budget Office issue Opex directive to budget holders and 3yr (2026/27 – 2028/29) template for the compilation of the OPEX Budget	Budget Office	Nov-Dec 25 (TBC)
23.	Directors to submit Tariff proposals to Divisional Manager: Revenue Management	Directors	Nov-Dec 25 (TBC)
24.	Budget Steering Committee Meeting (ROUND1) (includes consideration of reviewed IDP ward priorities)	Budget Steering Committee (BSC)	Nov-Dec 25 (TBC)
25.	Workshop on Tariffs and Tariff Related Policies	Budget Office	Nov-Dec 25 (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 25 (TBC)
27.	Budget holders to submit draft 3-year Opex template to Budget Office	All budget Holders	Nov-Dec 25(TBC)
28.	Directors to submit New Post requests to HR & Salary Office	Directors	Nov-Dec 25(TBC)

NO	TASK/ ACTIVITY	RESPONSIBILITY	2026/27 BUDGET
			TIME FRAME
JUNE- OCTOBER 2025			
PREPARATION PHASE			
29.	Managers to submit Final List of Overtime, Essential etc. to Salary Department	Managers	Nov-Dec 25 (TBC)
30.	HR/Salary Office to submit requests for new staff/posts to the Budget Office	Human Resources (HR)	Nov-Dec 25 (TBC)
31.	Budget Office to distribute Year-to-Date Opex & Capex performance for 2025/26 for Mid-Year review proposals	Budget Office	Dec 25 (TBC)
32.	Provincial IDP Managers Forum <i>(Coordinated by the IDP Unit, Department of Local Government)</i>	Local/ Provincial alignment- Bi-annual Provincial engagement – Strategic Support Services	Dec-2025 (TBC)
33.	Submit Draft Tariff list and proposed Revenue to Budget Office	Divisional Manager: Revenue Management	Dec 25 (TBC)
34.	Salary Office to submit draft three-year salary budget & WCA estimates to Budget Office (Current staff establishment)	Salary Section	Dec 25 (TBC)
35.	Asset Management to submit draft three-year depreciation budget (Asset register 2026) to Budget Office	Asset Management	Dec 25 (TBC)
36.	Costing Section must provide Draft Recharges/ Departmental charges to Budget Office	Costing Section	Dec 25 (TBC)
37.	Cash management to submit draft three-year Interest & Redemption (Loan register 2026) to Budget Office	Cash Management	Dec 25 (TBC)
38.	Fleet Management to submit Draft Vehicle Budget: Fuel & Maintenance to Budget Office	Fleet Management	Dec 25 (TBC)
39.	Accounting Services to submit provisions and operating leases estimates to budget office	Accounting Services	Dec 25 (TBC)
40.	Directors return Mid-Year review requests to Budget Office	Directors	Dec 25 (TBC)
41.	Budget Steering Committee Meeting - Mid Year Review (2025/2026 Budget): Consider proposals for adjustments budget (Capex & Opex) and Review Draft Capex & Opex budget for 2026-2027 to 2028-2029 & finalisation of new posts	Budget Steering Committee	Dec 25 (TBC)
42.	Budget Office distributes the Mid-Year Review (Capex & Opex) Changes for final verification	Budget Office	Dec 25 (TBC)

NO	TASK/ ACTIVITY	RESPONSIBILITY	2026/27 BUDGET
			TIME FRAME
JUNE- OCTOBER 2025			
PREPARATION PHASE			
43.	Budget Office distributes the status on the Draft Capex & Opex budget for 2026-2027 to 2028-2029	Budget Office	Dec 25 (TBC)
44.	Compilation of Mid-Year Review Report (2025/26)	Budget Office/ Strategic Support Services	Jan-26
45.	Statistical Information reports for New Budget Formats distributed to applicable Directors & Managers for completion (A-Schedule)	Budget Office	Jan-26
46.	Submit Mid-Year Review (MYR) Report to Mayor	Budget Office/ Strategic Support Services	25-Jan-26
47.	Table Mid-year Review (MYR) in Council	Budget Office/ Strategic Support Services	31-Jan-26
48.	Budget Steering Committee Meeting - Final discussion of Tariffs	Budget Steering Committee	Jan-Feb-26
49.	Budget Steering Committee Meeting - Final discussion of 2025/2026 Adjustment Budget	Budget Steering Committee	Subject to tabling date of Adjustments (Adj) Budget
50.	Compile Adjustment Budget (2025/2026 Budget): NT Reports and working papers (B-Schedule)	Budget Office	Subject to tabling date of Adj Budget
51.	Final Review of 2025/2026 Adjustment Budget documents	Budget Office	Subject to tabling date of Adj Budget
52.	Review Budget Related Policies	Budget Committee/ Councillors/ Directors/Managers	Feb-26
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	06-Feb-26

NO	TASK/ ACTIVITY	RESPONSIBILITY	2026/27 BUDGET
			TIME FRAME
JUNE- OCTOBER 2025			
PREPARATION PHASE			
54.	Submit Final revenue projections & Tariffs to Budget Office	Divisional Manager: Revenue Management	13-Feb-25
55.	Budget Steering Committee Meeting - To discuss final draft Opex, Capex and revenue projections	Budget Steering Committee	Feb-26
56.	Provincial IDP Indaba 2 / MGRO 2 (Coordinated Provincial Dept. LG- IDP Directorate)	Strategic Support Services/ MM/ Directors	Feb-26 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-26 ODM (TBC)
58.	Technical Integrated Municipal Engagement (TIME) (Coordinated Provincial Dept. LG- IDP Directorate)	Strategic Support Services/ MM/ Directors	Feb-26 Dept. LG (TBC)
59.	Start with the compilation of Draft Service Delivery and Budget Implementation Plan (SDBIP) (2026/27)	Strategic Support Services/ Directorates	17-Feb-26
60.	Budget Steering Committee Meeting - To discuss final draft Opex, Capex and revenue projections	Budget Steering Committee	16-20 Feb-26
61.	Update & Balance 3yr Budget Info for Opex & Capex	Budget Office	16-20 Feb-26
62.	Review Draft I/E and Capital Budget status	Budget Office	16-20 Feb-26
63.	Compile Draft Cash Flow	Budget Office	16-20 Feb-26
64.	Directors and Managers return final Statistical Information with final sign off by Directors to verify information submitted	Directors/Managers	27-Feb-26
65.	Directors and Managers confirm final operational and capital budget proposals to Budget Office	Directors/Managers	27-Feb-26
66.	Managers confirm final depreciation, salary budget and interest & redemption, Recharges/ Departmental charges to Budget Office	Relevant Managers	27-Feb-26
67.	Confirm Draft tariffs & Revenue Projections to Budget Office	Divisional Manager Revenue Management	27-Feb-26
68.	Managers to submit Final Policies to CFO	Managers	27-Feb-26
69.	Submit Electricity Tariffs to NERSA	Divisional Manager Revenue Management	27-Feb-26
70.	Managers to submit Activity/ Business Plans for Grants to Budget Office	Budget Holders	27-Feb-26

NO	TASK/ ACTIVITY	RESPONSIBILITY	2026/27 BUDGET
			TIME FRAME
JUNE- OCTOBER 2025			
PREPARATION PHASE			
71.	Budget Steering Committee Meeting – Review of final draft Opex, Capex & revenue budgets	Budget Steering Committee	02-06- Mar-26
72.	Managers to submit draft Demand Management Plan to SCM	Budget Holders	06-Mar-26
73.	SCM to submit draft Demand Management Plan to Budget Office	SCM	13-Mar-26
74.	Finalise the draft IDP Review and or amendment for 2026/27	Strategic Support Services	02-24 Mar-26
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	02-20 Mar-26
76.	Budget Office send financial information to Strategic Support Services for Draft IDP review and draft SDBIP	Budget Office	20-Mar-26
77.	Budget Office submits the Agenda Item	Budget Office	16-Mar-26
78.	Budget Office compile Draft Budget Report and Schedules	Budget Office	16-20-Mar-26
79.	Budget Office does Final Review of Draft Budget Report & Schedules	Budget Office	23-Mar-26
80.	Printing & Binding of Draft Budget Report & Electronic Files	Budget Office	23-25 Mar-26
81.	Prepare advertisements for Draft IDP review and or amendment, Draft reviewed Water Services Development Plan (WSDP), Draft reviewed Disaster Management Plan and Draft Budget for public comments	Budget Office / Strategic Support Services / Engineering Planning/ Fire, Resue & Disaster Management	26-27 Mar-26
82.	Draft IDP review and or amendment, draft reviewed Water Services Development Plan (WSDP), draft reviewed Disaster Management Plan, draft Budget and draft SDBIP to be tabled in Council	Budget Office / Strategic Support Services/ Engineering Planning / Fire, Resue & Disaster Management	25-Mar-26 (TBC)
83.	Submit Draft IDP review and or amendment and Draft Budget files to Provincial Treasury after Council Meeting	Budget Office / Strategic Support Services	26-27-Mar-26
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-26

NO	TASK/ ACTIVITY	RESPONSIBILITY	2026/27 BUDGET
			TIME FRAME
JUNE- OCTOBER 2025			
PREPARATION PHASE			
85.	Place Draft Budget, Draft IDP review and or amendment, Draft reviewed Water Services Development Plan (WSP), Draft reviewed Disaster Management Plan and Draft SDBIP on website	Budget Office / Strategic Support Services / Engineering Planning / Fire, Resue & Disaster Management	26-27-Mar-26
86.	Advertise Draft IDP review and or amendment, Draft reviewed Water Services Development Plan (WSDP), Draft reviewed Disaster Management Plan, Draft SDBIP & Draft Budget for public comment	Budget Office / Strategic Support Services / Engineering Planning / Fire, Resue & Disaster Management	3-Apr-26
87.	Obtain Overberg District Municipality (ODM) comments on the draft IDP amendment (if necessary)	Strategic Support Services	1-Apr-26
APRIL-MAY 2026			
CONSULTATION AND APPROVAL PHASE			
88.	Public comment period	Community	Apr-26
89.	Public Participation on draft IDP review and or amendment and Draft Budget	Community/ Councillors/ Top Management/ Public Liaison Administrators	April 2026 (TBC)
90.	Grant champions to submit Final Activity/ Business Plans for Grants to Budget Office	Grant Champions	30-Apr-26
91.	Managers to submit Demand Management Plans to SCM	Budget Holders	30-Apr-26
92.	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-26 (TBC)
93.	District IDP Managers Forum (Coordinated by ODM- IDP Manager)	Strategic Support Services	May-26 (ODM to confirm)
94.	Summarise all community feedback and distribute to the relevant stakeholders for consideration to be included in the Final Budget report	Budget Office	04-08-May-26
95.	Budget Steering Committee Meeting - Consideration of Budget Comments (Review Budget comments to make decision on comments)	Budget Steering Committee	11-15 May-26
96.	Budget Office updates final changes on financial system	Budget Office	11-13 May-26

NO	TASK/ ACTIVITY	RESPONSIBILITY	2026/27 BUDGET
			TIME FRAME
JUNE- OCTOBER 2025			
PREPARATION PHASE			
97.	Budget Office compile Final Budget Report and Schedules	Budget Office	14-19 May-25
98.	Budget Office does Final Review of Budget Report & Schedules	Budget Office	18-21 May-26
99.	Submit Final Budget Report link to Council Support Services and distribution of Final Budget Report	Budget Office	22-29 May-26
100.	Approval of Final IDP review and or amendment, Final reviewed WSDP, Final reviewed DMP and Final Budget by Council	Budget Office / Strategic Support Services / Engineering Planning/ Fire, Resue & Disaster Management	27- May-26 (TBC)
IMPLEMENTATION PHASE			
101.	Provincial IDP Managers Forum	Local/ Provincial alignment- Bi-annual Provincial engagement – Strategic Support Services	June-26 (TBC)
102.	Place Final IDP review and or amendment, Final reviewed WSDP, Final reviewed DMP and Final Budget documents on the website	Strategic Support Services/ Budget Office / Engineering Planning/ Fire, Resue & Disaster Management	1-June-26
103.	Place notice of Final IDP review and or amendment, Final reviewed WSDP, Final reviewed DMP in the media	Strategic Support Services / Engineering Planning/ Fire, Resue & Disaster Management	5-June-26
104.	Advertise Final Budget and Tariffs in the media	Budget Office	4-June-26
105.	Submission of Final Budget and data strings and Final IDP review to National and Provincial Treasury	Budget Office / Strategic Support Services	08-Jun-26
106.	Municipal Manager submits final SDBIP and draft performance agreements of Section 57's to Executive Mayor	Municipal Manager	10-June-26
107.	Review Capital & Operational Budget on Financial System after ceding	Budget Office	June-26
108.	Advertise Property Rates Tariffs in Provincial Gazette	Divisional Manager: Revenue Management	June-26
109.	Publish a summary of Budget in Bulletin	Communication Officer	17-June-26

NO	TASK/ ACTIVITY	RESPONSIBILITY	2026/27 BUDGET
			TIME FRAME
JUNE- OCTOBER 2025			
PREPARATION PHASE			
110.	Approval of Final SDBIP by Executive Mayor	Executive Mayor	24-June-26
111.	Compile Electronic Internal Budget Book	Budget Office	29-June-01-Jul-26
112.	Distribute Internal Budget Book to budget holders	Budget Office	02-July-26
113.	Submit Budget Locking Certificate to National Treasury	Budget Office	15-Jul-26
114.	Finalise and approval of the performance agreements of the S54A and S56 appointees	Municipal Manager/Executive Mayor/ Directors/ Strategic Support Services	Jul-26
REPORTING & REVIEW			
115.	Monthly Budget Statement to Municipal Manager and Mayor	Budget Office	Aug 26-Jul 27
116.	Quarterly reporting by Mayor to Council	Executive Mayor	Oct 26, Jan 27, Apr 27, Jul 27
117.	Table adjustments Budget	Budget Office	24-Feb-27
118.	Submission of draft annual financial statements to AG	Accounting Services	31-Aug-26
119.	Finalise the draft unaudited annual report for submission to AG	Strategic Support Services	31 Aug-26
120.	Submit Adjustments Budget (Overspending), if necessary	Budget Office	Jan-27
121.	Submit Draft audited Annual Report to Council	Strategic Support Services	Jan-27
122.	Finalise Annual Report Comments for Approval	Strategic Support Services	Feb-March-27
123.	Approval of Annual Report	Strategic Support Services	Mar-27

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.**