

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.

Approved 28.8.2024

| 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 |

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| | | | 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 | |

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| | | | 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) |

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| 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-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 |

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| | | | |
| 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 |

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| | | | 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 |

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| | | | 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) |

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| 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 |

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|-------------------------------|---|--|---|
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| 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.**