

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.

Council Approved – 26 August 2026

NO	TASK/ ACTIVITY	RESPONSIBILITY	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	RESPONSIBILITY	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 INCOMING 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	RESPONSIBILITY	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	RESPONSIBILITY	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	RESPONSIBILITY	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- 4 th Quarter Provincial engagement – Strategic Support Services	Mar-27 (TBC)

NO	TASK/ ACTIVITY	RESPONSIBILITY	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 <i>(depending on the 2 IDP scenario options noted on page 2 and the Council decision in #8)</i>	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	RESPONSIBILITY	2027/28 BUDGET
			TIME FRAME
APRIL – MAY 2027			
CONSULTATION 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	RESPONSIBILITY	2027/28 BUDGET
			TIME FRAME
		Support Services	
IMPLEMENTATION PHASE			
105.	Provincial IDP Managers Forum	Local/ Provincial alignment- 1 st 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	RESPONSIBILITY	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.**