



IDP AND BUDGET PROCESS PLAN FOR THE REVIEW OF 2026/27 IDP AND BUDGET AND THE DEVELOPMENT OF 2027/28 IDP/BUDGET.

1. PREPARATORY PHASE

DATE	ACTIVITIES	ROLE PLAYERS
01 -31 July 2026	Development of the draft IDP/Budget process plan.	MM, Directors and Deputy Directors
07-10 July 2026	Submission of process plan to IDP/BUDGET office for inputs	IDP Deputy Director
17 July 2026	Placement of advert on municipal website for inputs from communities and stakeholders	IDP Deputy Director
22 July 2026	IDP rep forum meeting	IDP Deputy Director
24 July 2026	Submission of draft process plan to portfolio committee for planning and development	Director Planning and Development
27 July 2026	Submission of draft process plan to EXCO	Head Planning and Development CLLR. Director Planning and Development
31 July 2026	Tabling of process plan to council	Mayor, MM

2.ANALYSIS PHASE	ANALYSIS PHASE	ANALYSIS PHASE
3 August 2026-30 September 2026	(a)Legal framework analysis (b)Leadership guidelines (c)Municipal technical development analysis (d)community and stakeholder analysis (e)Environmental analysis (f)institutional analysis (g)spatial analysis (h) economic analysis (i) socio-economic analysis (j)in-depth analysis and identification of key developmental priorities	MM, Directors and Deputy Directors

3 September 2026	IDP/BUDGET steering committee meet to review all technical information submitted from various department	MM, Directors and Deputy Directors
7– 11 September 2026	Consolidation of all relevant information	IDP Deputy Director
14 -18 September 2026	District engagement on analysis phase	MM, Director Planning and IDP Deputy Director
22 September 2026	Preparation and circulation of the draft analysis phase to all department for their confirmation	IDP Deputy Director
30 September 2026	Draft status quo information submitted to IDP rep forum meeting	Mayor, portfolio head and Director Planning and Development
5-9 October 2026	Draft status quo submitted to portfolio committee	Director Planning and chairperson portfolio committee
12-16 October 2026	Draft status quo report submitted to (EXCO)	Head portfolio committee for planning and Director Planning and Development.
30 October 2026	1 st quarter council meeting Tabling of draft analysis phase report to council for noting	Mayor, MM

3. STRATEGY PHASE	STRATEGY PHASE	STRATEGY PHASE
2 November 2026-31 December 2026	Preparation of strategic planning session	MM, Directors and Deputy Director
19 November 2026	Planning and logistics of the strategic planning	IDP Deputy Director
24 November 2026	Circulation of invitation	IDP Deputy Director
25 November 2026	District engagement on strategy phase	CoGHSTA/MDM
7-11 December 2026	Strategic planning session	Mayor, MM, Directors, Tihosi, EXCO, Chairpersons of committees and sector departments

4.PROJECT PHASE	PROJECT PHASE	PROJECT PHASE
	Technical committee meetings per cluster meetings	Directors, Deputy Directors, sector department and MDM

25-29 January 2027	Identification of projects and costing	BTO, planning and development
26 January – 12 February 2027	Draft IDP projects presentation to technical committee	MM, Directors and Deputy Directors
25– 29 January 2027	District engagement on project phase	MM, director planning and IDP manager
29 January 2027	2 nd quarter council Tabling of annual report to council	Mayor, MM
26 February 2026	Budget adjustment	Mayor

5.INTERGRATION PHASE	INTERGRATION PHASE	INTERGRATION PHASE
2-26 February 2027	Review of sector plans eg. Municipal policies, disaster management plans, SDF, LUS, ITP etc.	Members of the portfolio committees, Directors and Deputy Directors
1-5 March 2027	IDP and Budget steering committee to consider draft IDP and Budget	IDP and Budget office
9 March 2027	Joint portfolio committee between planning and finance	Director planning and CFO
10 March 2027	IDP rep forum	IDP Deputy Director
26 March 2027	Draft IDP/Budget tabled to council	Council, Mayor, MM
6 April 2027	Submit IDP to COGHSTA and NT	MM
9 April – 10 May 2027	Publication of the notice of draft IDP and Budget in the newspaper, website for 21 days calling for comments.	IDP Deputy Director, communities and stakeholders
12– 30 April 2027	Public participation programme per cluster	PP Manager, Mayor, all councillors and stakeholders
26 -30 April 2027	Budget and IDP engagement session by PT	NT, PT, COGTA and COGHSTA

6. APPROVAL PHASE	APPROVAL PHASE	APPROVAL PHASE
6 May 2027	Steering committee for IDP and budget to consider the final draft	IDP and Budget office/ Management
13 May 2027	IDP rep forum	IDP manager
11 May 2027	Joint portfolio committee to consider the final IDP and budget draft	Planning and Finance
21 May 2027	EXCO meeting to consider the final IDP and budget draft	Mayor and MM

28 May 2027	Council to consider the final draft for IDP and budget	Council, Mayor and EXCO
8 June 2027	Submission of the final IDP/BUDGET to MEC COGHSTA, national and provincial treasury AG, MDM (10 days after adoption)	MM
17 June 2027	Issue public notice on the adoption of final IDP/Budget in the newspaper, website and municipal notices.	MM
30 July 2027	4 th quarter council	Mayor and MM

BUDGET AND REPORTING TIMETABLE

DATE	ACTIVITY	ROLE PLAYERS
1-31 JULY 2026	Preparation of AFS	MM, CFO, Directors and steering committee
26 AUGUST 2026	Audit committee approves AFS	CFO, PMS internal audit and audit committee
5 NOVEMBER 2026- 31 DECEMBER 2026	Submission of personnel information requirements	MM, CFO and directors
11 JANUARY 2027	MID-YEAR Performance assessment visit.	MM, CFO, directors and managers
18 JANUARY 2027	MID-YEAR assessment submitted to EXCO	MM/MAYOR
1 FEBRUARY -26 FEBRUARY 2027	Budget Adjustment Preparation	Management
26 FEBRUARY 2027	Council adopts Budget Adjustment	Council
31 MARCH 2027	Submission of Budget Adjustment to CoGHSTA and National and Provincial Treasuries.	MM
31 MARCH 2027	Adjustment of SDBIP	Council
3 MARCH 2027	Preparation of draft budget	Steering committee
11 MARCH 2027	Review of past financial year operations and performance and make revenue projections for MTREF	CFO, steering committee
12 MARCH 2027	Evaluation of revenue projection for MTREF and tariff structure adjustment	CFO and steering committee
18 MARCH 2027	Draft budget, budget related policies, tariff structure and organisational structure submitted to EXCO	EXCO, MM, portfolio head and Director planning
26 MARCH 2027	Council adopts draft budget	Council

31 MARCH 2027	Submission of Draft Budget to CoGHSTA and National and Provincial Treasuries.	MM
1 APRIL 2027	Publication of the Draft Budget to National Newspaper	MM
5 APRIL 2027	Draft SDBIP to the Mayor	Mayor
5-30 APRIL 2027	Treasury budget benchmarking	Treasury, CoGHSTA, MM, CFO, Directors and Deputy Directors
8 APRIL 2027	Publication of the Adjustment Budget to the National Newspaper.	MM
9 APRIL 2027	Submission of Draft SDBIP to CoGHSTA and National and Provincial Treasuries.	MM
15 APRIL 2027	Submission of the Adjusted SDBIP to CoGHSTA and National and Provincial Treasuries.	MM
16 APRIL - 17 MAY 2027	Public Participation programme	Speaker of the Council, Mayor and councillors.
20 MAY 2027	Presentation of final draft IDP/Budget to IDP REP FORUM	Mayor and stakeholders
14 MAY 2027	Tabling of final draft Budget to joint portfolio committees planning and finance	Planning and finance portfolio committees
21 MAY 2027	EXCO consider final draft budget/IDP	Mayor and EXCO
27 MAY 2027	Tabling of final BUDGET/IDP	Mayor
28 MAY 2027	Submission of Final Budget to CoGHSTA and National and Provincial Treasuries.	MM
3 JUNE 2027	Publication of the Final Budget to National Newspaper	MM
25 JUNE 2027	Final SDBIP signing	Mayor
29 JUNE 2027	Submission of Final SDBIP to CoGHSTA and National and Provincial Treasuries.	MM

RISK MANAGEMENT COMMITTEE TIME SCHEDULE

DATE	ACTIVITY	ROLE PLAYERS
	Risk management committee	MM all Directors and Deputy Directors
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MPAC, PMS AND AUDIT COMMITTEE KEY SCHEDULES

DATE	ACTIVITY	ROLE PLAYERS
	Committee meeting: Review of 4 th Quarter SDBIP, Section 71 reports, SCM, Deviations and UIFWs Investigation of Unauthorized Irregular Fruitless and wasteful expenditure	MPAC committee
	Committee meeting: Review of 4 th quarter SDBIP performance and finance reports	MPAC committee, district coordinator and researcher
	Committee meeting : Adoption of 4 th Quarter SDBIP oversight report 2026/27	MPAC committee
	Committee meeting : Review of the 2026/27 1 st quarter SDBIP report , Investigation / review of Unauthorized Irregular Fruitless and Wasteful Expenditure	MPAC committee
	GGM MPAC strategic planning session	MPAC committee
	Committee Meeting: Adoption of oversight report on Annual Report 2024/25	MPAC chairperson

PERFORMANCE MANAGEMENT SYSTEM KEY SCHEDULE

DATE	ACTIVITIES	ROLE PLAYERS
23 July 2026	Signing of 2026/27 SDBIP	Mayor
24 August 2026	Placing all section 52 reports on the website	PMS
25 August 2026	Place performance agreements on the website and submit to the MEC CoGHSTA	PMS
27 August 2026	Placing on the website the SDBIP	PMS
28 August 2026	Submit annual performance report to AG	MM, PMS
18 September 2026	Consider section 71 reports	PMS
23 October 2026	Preparation for the development of annual report	PMS
27 November 2026	Placement of section 52 report on the Website	PMS
11 December 2026	Finalization of the first draft of annual report	PMS
19 January 2027	Finalise APR	PMS
21 January 2027	Finalize section 72 report and submit to relevant offices to assess if is necessary to do budget adjustment	PMS, BTO
22 January 2027	Table to council annual report for the year ending 30 June	PMS, council
26 January 2027	Make public annual report and invite comments from local community and submit the report to AG	MM, PMS
5 February 2027	Placing of annual report on the website	PMS
26 March 2027	Present to council oversight report on annual report to council with recommendations	PMS, council
8 April 2027	Make public annual report through the website	PMS

	Review SDBIP	PMS
14 June 2027	Submission of draft SDBIP to the mayor	PMS
23 June 2027	Approve the final SDBIP	Mayor
25 June 2026	Submission of final SDBIP to CoGHSTA and Treasury	MM

AUDIT COMMITTEE KEY SCHEDULED

DATE	ACTIVITIES	ROLE PLAYERS
	Audit committee meeting to give progress on the management report Audit plan	AC, MM, Directors, AG, CoGHSTA, SALGA, NT and MPAC
	Special audit committee meeting (1 st quarter report)	APAC, MM, Directors, Chairperson MPAC, CoGHSTA and treasury
	2 nd quarter meeting	APAC, MM, Directors, Chairperson MPAC, CoGHSTA and treasury
	3 rd quarter meeting	APAC, MM, Directors, managers MPAC, CoGHSTA and treasury

LIST OF ACRONYMS USED

ABBREVIATION	EXPLANATION
AFS	Annual financial statements
AGSA	Auditor general South Africa
AG	Auditor general
APR	Annual performance report
AR	Annual report
AO	Accounting officer
APAC	Audit & performance audit committee
CFO	Chief financial officer

COGHSTA	Cooperative governance human settlement and traditional affairs
DCOG	Department of cooperative governance
IDP	Integrated development plan
IA	Internal audit
IGR	Intergovernmental relations
MEC	Member of executive council
MFMA	Municipal finance management act
MM	Municipal manager
NT	National treasury
MPAC	Municipal public accounts committee
MSA	Municipal systems act
MTEF	Medium term expenditure framework
PMS	Performance management system
SALGA	South African local government association
SBBIP	Service delivery and budget implementation plan