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SDF / IDP / BUDGET TIME SCHEDULE / PROCESS PLAN FOR 2026/27

(In accordance with Section 21(1)(b) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and Section 29 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000) and the Regulations made under these Acts)

ACTIVITY / TASK		LEGISLATIVE REQUIREMENTS	TARGET DATES						RESPONSIBLE OFFICIAL
NO	DESCRIPTION		IDP/ PP	SDF	DISASTER MANAGEMENT	BUDGET	PMS	REPORTING	
AUGUST 2025									
1	Publish the 4th Quarter Performance Assessment Report 2024/25 on the municipal website (**it must be placed on the municipal website not later than 5** days after its tabling in the Council or on the date on which it must be made public, whichever occurs first)	MFMA - Section 75 (2) MSA 21(b)						05 August 2025	Manager: Financial Statements, Compliance and Reporting
2	Executive Mayor and Mayoral Committee consider the 2025/26 Roll-Over Adjustments Budget	MFMA - Sec 28(2)(e) MBRR - Reg 23(5)				13 August 2025			Snr Manager: Financial Management Services
3	The Executive Mayor and Mayoral Committee consider and recommend that the **Spatial Development Framework (SDF) / Integrated Development Plan (IDP) / Budget Time Schedule / Process Plan for 2026/27** (at least 10 months before the start of the budget year) be approved by the Council	MFMA - Sec 21(1)(b)	13 August 2025	13 August 2025					Manager: IDP/PMS/PP
4	The Council considers the 2025/26 Roll-Over Adjustments Budget **(to be tabled before 25 August 2025)**	MFMA - Sec 28(2)(e) MBRR - Reg 23(5)				27 August 2025			Snr Manager: Financial Management Services
5	The Council approves the **SDF/IDP/Budget Time Schedule / Process Plan for 2026/27** (at least 10 months before the start of the budget year)	MFMA - Sec 21(1)(b)	27 August 2025	27 August 2025		27 August 2025			Manager: IDP/PMS/PP
6	Publish an advertisement to notify the public of the approved SDF/IDP/Budget Time Schedule for 2026/27 on the municipal website and in the local newspaper	MSA - Sec 21, 21A, 28(3)	29 August 2025	29 August 2025					Manager: IDP/PMS/PP
7	Submit the Annual Financial Statements (AFS) and the Annual Performance Report (APR) 2024/25 to the Auditor-General of South Africa (AGSA) for auditing **(the accounting officer of a municipality must prepare the annual financial statements of the municipality within 2 months after the end of the financial year to which those statements relate and submit the statements to the Auditor-General for auditing)**	MFMA Sec 126 (1)(a) MSA - Sec 46 (1) (2)					31 August 2025	31 August 2025	Chief Financial Officer Manager: IDP/PMS/PP

ACTIVITY / TASK		LEGISLATIVE REQUIREMENTS	TARGET DATES						RESPONSIBLE OFFICIAL
NO	DESCRIPTION		IDP/ PP	SDF	DISASTER MANAGEMENT	BUDGET	PMS	REPORTING	
SEPTEMBER 2025									
8	Publish the 2025/26 Roll-Over Adjustments Budget on the website **(it must be placed on the website not later than 5 days after its tabling in the council or on the date on which it must be made public, whichever occurs first)**	MFMA - Sec 75(2) MSA - Sec 21(b)				03 September 2025			Manager: Budget and Costing
9	Submit the **2025/26 Approved Roll-Over Adjustments Budget** to the National and Provincial Treasury as prescribed by legislation	MFMA - Sec 22(b) MBRR - Reg 20				10 September 2025			Manager: Budget and Costing
10	**The IDP Public Participation period commences:** during this period, the community and stakeholders will be able to submit their community needs and inputs for the 4th review of the 5th Generation IDP 2022 - 2027 and the 3rd review of the Amended MSDF/CEF, 2023	MSA Section 29(1)(b)(I)	08 - 30 September 2025						Manager: IDP/PMS/PP
11	**Host the IDP Public Participation Open Days** for the 4th review of the 5th Generation IDP 2022–2027 and the 3rd review of the Amended MSDF/CEF, 2023	MSA Section 29(1)(b)(I)	08 - 11 September 2025						Manager: IDP/PMS/PP
12	Review of the Long-Term Financial Plan	MSA Section 26(a)				01 September 2025 - 31 March 2026			Senior Manager: Financial Management Services
OCTOBER 2025									
13	Capture and refine all community inputs from the needs analysis process and stakeholder engagement	Not Applicable	01 - 17 October 2025						Manager: IDP/PMS/PP
14	District IDP Managers Forum (DIDPMF)	MSA Section 24	09 October 2025						Manager: IDP/PMS/PP
15	Finalise all IDP inputs (chapters) and distribute to all municipal departments for input and revisions / amendments	MSA Section 34	22 October 2025						Manager: IDP/PMS/PP
16	Submission of priority requests to the sector departments and the district municipality	Not Applicable	24 October 2025						Manager: IDP/PMS/PP
17	The formulation of disaster strategies: prevention and mitigation strategies, vulnerability reduction strategies, capacity building, contingency building, and emergency preparedness	DM Act, No 57 of 2002, Section 53(1) (a-d), Section 53(2)(a)			31 October 2025				Manager: Fire and Disaster

ACTIVITY / TASK		LEGISLATIVE REQUIREMENTS	TARGET DATES						RESPONSIBLE OFFICIAL
NO	DESCRIPTION		IDP/ PP	SDF	DISASTER MANAGEMENT	BUDGET	PMS	REPORTING	
18	Submit the Quarter 1 MFMA Section 52 Quarterly Report Performance Assessment Report 2025/26 for the **period ending 30 September 2025** on the implementation of the budget and financial state of affairs of the municipality to the Council	MFMA - Sec 52(d) MFMA - Sec 71(1) MBRR - Reg 28					29 October 2025	29 October 2025	Manager: Financial Statements, Compliance and Reporting Manager: IDP/PMS/PP
19	Submit the Quarter 1 MFMA Section 52 Quarterly Report, the Performance Assessment Report 2025/26 - SDBIP and the Finance Performance Reports to the National and Provincial Treasury	MFMA - Sec 75(2) MSA - Sec 21(b)						29 October 2025	Manager: Financial Statements, Compliance and Reporting
20	Operationalise disaster management in the municipality by means of identifying projects	DM Act, No 57 of 2002, Section 53(1) (a-d), Section 53(2)(a)			31 October 2025				Manager: Fire and Disaster
NOVEMBER 2025									
21	Directorates to submit inputs for the 2025/26 Operating and Capital Mid-Year Adjustments Budget to the Manager: Budgeting and Costing	MFMA - Section 28				04 November 2025			Manager: Budget and Costing
22	Directorates complete the template for the 2026-2029 Capital and Operational Budget for budget prioritisation	MFMA - Section 21 MSA Section 26(h)				04 November 2025			Manager: Budget and Costing
23	Publish the Quarter 1 MFMA Section 52 Quarterly Report Performance Assessment Report 2025/26 on the municipal website **(it must be placed on the website not later than 5 days after its tabling in the council or on the date on which it must be made public, whicheveroccurs first)**	MFMA - Sec 75(2) MSA - Sec 21(b)						05 November 2025	Manager: Financial Statements, Compliance and Reporting
24	Reprioritisation of the 2022 - 2027 ward priorities	MSA Section 29(1)(b)(I)	13 - 14 November 2025						Manager: IDP/PMS/PP
25	Identify all plans and planning requirements binding on the municipality in terms of national and provincial legislation	MSA - Sect 29(1)(c)	01 - 28 November 2025						Manager: IDP/PMS/PP
26	Submit to the Council a consolidated report on the **IDP public participation input and comments received during September / October** for consideration	MSA Section 34(a)	29 November 2025						Manager: IDP/PMS/PP
DECEMBER 2025									
27	Provincial IDP Managers Forum (PIDPMF)	MSA Section 24	04 - 05 December 2025						Manager: IDP/PMS/PP

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NO	DESCRIPTION		IDP/ PP	SDF	DISASTER MANAGEMENT	BUDGET	PMS	REPORTING	
28	Design and identification of disaster management projects	DM Act, No 57 of 2002, Section 53(1) (a-d), Section 53(2)(a)			31 December 2025				Manager: Fire and Disaster
JANUARY 2026									
29	MAYCO considers and adopts the **2025/26 Adjustments Budget** and **Revised TL SDBIP 2025/26**	MFMA - Sec 28 MBRR - Part 4				21 January 2026	21 January 2026		Snr Manager: Financial Management Services and Manager: IDP/PMS/PP
30	Submit MFMA Section 72 Mid-Year Budget and Performance Assessment Report 2025/26 to Executive Mayor	MFMA - Sec 72					23 January 2026		Manager: IDP/PMS/PP
31	Submit the MFMA Section 72 Mid-Year Budget and Performance Reports 2025/26 to Provincial and National Treasury by 25 January	MFMA - Section 72(1)(b) MBRR - Reg 35					23 January 2026	23 January 2026	Manager: IDP/PMS/PP and Manager: Financial Statements, Compliance and Reporting
32	The Council considers and adopts the **2025/26 Adjustments Budget and Revised TL SDBIP 2025/26**	MFMA - Sec 28 MBRR - Part 4 MSA - Sec 28 and 29				28 January 2026	28 January 2026		Snr Manager: Financial Management Services and Manager: IDP/PMS/PP
33	Submit the **Quarter 2 MFMA Section 52 Quarterly Performance Assessment Report 2025/26** for the period ending 31 December 2025 on the implementation of the budget and financial state of affairs of the municipality to the Council	MFMA - Sec 52(d) MFMA - Sec 71(1) MBRR - Reg 29					28 January 2026	28 January 2026	Manager: Financial Statements, Compliance and Reporting and Manager: IDP/PMS/PP
34	Submit the MFMA Section 72 Mid-Year Budget and Performance Assessment Report 2025/26 to the Council	MFMA - Section 72(1)(b) MBRR - Reg 35				28 January 2026	28 January 2026	28 January 2026	Manager: Financial Statements, Compliance and Reporting and Manager: IDP/PMS/PP
35	Submit to the Council to consider the release of the Draft Annual Report 2024/25 for public participation	MFMA - Sec 127					28 January 2026	28 January 2026	Manager: IDP/PMS/PP and Senior Manager: Financial Management Services
36	Submit to the Council a **consolidated report on the MSDF/CEF public participation input** and comments received during September / October 2025 for consideration	MSA - Section 34(a)(b)		28 January 2026					Senior Manager: Development Planning
37	Publish an advertisement in the local newspaper to notify the public and other stakeholders to submit written comments on the **Draft Annual Report 2024/25**	MFMA - Sec 127(5)(a) MSA - Sec 21A					29 January 2026		Manager: IDP/PMS/PP

ACTIVITY / TASK		LEGISLATIVE REQUIREMENTS	TARGET DATES						RESPONSIBLE OFFICIAL
NO	DESCRIPTION		IDP/ PP	SDF	DISASTER MANAGEMENT	BUDGET	PMS	REPORTING	
38	District IDP Managers Forum (DIDPMF)	MSA Section 24	29 January 2026						Manager: IDP/PMS/PP
39	Submit the **Draft Annual Report 2024/25** within **five (5) days** via e-mail and hard copy to the National Treasury, the Western Cape Department of Local Government, the Western Cape Provincial Treasury and the Auditor General	MFMA - Section 127(5)(b)					30 January 2026		Manager: IDP/PMS/PP
FEBRUARY 2026									
40	Publish the Quarter 2 MFMA Section 52 Quarterly Report Performance Assessment Report 2025/26 on the municipal website	MFMA - Section 75 (2) MSA - Sec 21(b)						03 February 2026	Manager: Financial Statements, Compliance and Reporting
41	Make public the Mid-Year Budget and Performance Report 2025/26 in the local newspaper and on the municipal website	MFMA - Section 75 (2) MSA - Sec 21(b)				05 February 2026			Manager: Financial Statements, Compliance and Reporting and Manaaer: IDP/PMS/PP
42	Publish and make public the approved **Adjustments Budget 2025/26** and **Revised SDBIP 2025/26** in the local newspaper and on the municipal website	MFMA - Sec 28(7) MSA - Sec 21A & S21 B MBRR - Part 4				05 February 2026			Manager: Budget and Costing
43	Table the draft Annual Report 2024/25 to the MPAC to consider and evaluate the content of the Draft Annual Report 2024/25	MFMA 127 and 129 (1)					09 February 2026 - 04 March 2026		Manager: IDP/PMS/PP
44	Submit the budget and related documents and B schedules to the National Treasury and Provincial Treasury as required per legislation **(within 10 working days)**	MFMA - Sec 28(7) MFMA - S22 (b)(i) MSA - Sec 21A MBRR - Part 4				11 February 2026			Manager: Budget and Costing and Manager: IDP/PMS/PP
45	**Public Hearing:** Consultation on the Draft Annual Report 2024/25 with the community and interested stakeholders	MFMA - Sec 127(5) MFMA - Sec 127(6)					12 February 2026		Manager: IDP/PMS/PP
46	Complete the tariff-setting exercise for 2026/27	MFMA Section 17				26 February 2026			Manager: Budget and Costing
47	Review the current budget and related policies and by-law inputs and newly needed budget-related policies	MFMA - Sec 21 MBRR - Part 3				26 February 2026			Snr Manager: Financial Management Services

ACTIVITY / TASK		LEGISLATIVE REQUIREMENTS	TARGET DATES						RESPONSIBLE OFFICIAL
NO	DESCRIPTION		IDP/ PP	SDF	DISASTER MANAGEMENT	BUDGET	PMS	REPORTING	
48	Officials provide feedback, verifying whether the content of the Draft Annual Report 2024/25 is credible, reliable, and accurate (this refers to the necessary changes that must be made to the report prior to presenting it to the Council)	MFMA Sec 121 and 122					26 February 2026		Manager: IDP/PMS/PP
49	**Annual (2024/25) and mid-year (2025/26) performance assessments** for the Municipal Manager and Managers directly accountable to the Municipal Manager	MPPMR - Reg 13 GN 21- 17/01/2014					27 February 2026		Manager: IDP/PMS/PP
MARCH 2026									
50	District IDP Managers Forum (DIDPMF)	MSA Section 24	12 March 2026						Manager: IDP/PMS/PP
51	Compilation of the Disaster Management Plan	DM Act, No 57 of 2002, Section 53 (1)(a-d) Section 53(2)(a))			15 March 2026				Manager: Fire and Disaster
52	MAYCO meeting to consider the draft IDP, draft Budget and draft SDBIP 2026/27	MFMA - Sec 24	18 March 2026			18 March 2026	18 March 2026		Manager: IDP/PMS/PP and Snr Manager: Financial Management Services
53	Council considers the Oversight Report and Annual Report 2024/25 for approval	MFMA - Sec 129					25 March 2026		Manager: IDP/PMS/PP
54	Review the municipality's Performance Management System (PMS) - submit the Revised Performance Management Policy to the Council	MPPR - Reg 3(4)(b) and Reg 11(2)					25 March 2026		Manager: IDP/PMS/PP
55	Submission of the **draft IDP, draft Budget, tariffs, budget-related policies and SDBIP (at least 90 days before the start of the budget year)** to the Council for approval for the purpose of obtaining public comment and inputs **(21 days)**	MFMA - Sec 16(2) MSA - Sec 25 MBRR - Part 3	25 March 2026			25 March 2026	25 March 2026		Manager: IDP/PMS/PP and Snr Manager: Financial Management Services
56	Place an advertisement for the Annual Report Oversight Report and the Annual Report 2024/25 to be released for information, which must be placed on the municipal website within **five (5) days** after it is approved	MFMA - Sec 129(3) MFMA - Sec 75					26 March 2026		Manager: IDP/PMS/PP
57	Distribute the Annual Report Oversight Report and Annual Report 2024/25 to all municipal offices and libraries for information	MFMA - Sec 129(3)					31 March 2026		Manager: IDP/PMS/PP

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NO	DESCRIPTION		IDP/ PP	SDF	DISASTER MANAGEMENT	BUDGET	PMS	REPORTING	
APRIL 2026									
58	Submit the **Draft IDP and Draft SDBIP 2026/27** to the Department of Local Government, National and Provincial Treasury, prescribed national or provincial organs of state and to other municipalities affected by the IDP and budget	MFMA - Sec 22(b) MSA - Sec 29(3)(b) MSA - Sec 32(1) MBRR - Reg 20	01 April 2026				01 April 2026		Manager: IDP/PMS/PP
59	Publish the approved **Draft IDP and Draft Budget** and other required documents and provide not less than **21 days** for public comments and written submissions	MFMA - Sec 22(a) MSA - Sec 21A, 42 MPPMR - Reg 15(3)	07 - 28 April 2026			07 - 28 April 2026	07 - 28 April 2026		Manager: IDP/PMS/PP and Manager: Budget and Costing
60	**Host IDP and Budget Public Participation Open Days:** to consult on the Draft IDP, Draft SDBIP 2026/27 and Draft Budget	MFMA - Sec 22(a) MSA - Sec 21A, 42 MPPMR - Reg 15(3)	08 - 14 April 2026			08 - 14 April 2026	08 - 14 April 2026		Manager: IDP/PMS/PP and Manager: Budget and Costing
61	Submit the **draft Budget** and related data strings to the National and Provincial Treasuries, as prescribed by legislation	MFMA - Sec 22(b) MBRR - Reg 20				08 April 2026			Manager: Budget and Costing
62	Submit the **Quarter 3 MFMA Section 52 Quarterly Report Performance Assessment Report 2025/26** for the period ending 31 March 2025 on the implementation of the budget and financial state of affairs of the municipality to the Council	MFMA - Sec 52(d) MFMA - Sec 71(1) MBRR - Reg 29					29 April 2026	29 April 2026	Manager: Financial Statements, Compliance and Reporting and Manager: IDP/PMS/PP
63	Submit the Quarter 3 MFMA Section 52 Quarterly Performance Assessment Report 2025/26 and Performance Reports to the National and Provincial Treasury	MPPMR - Reg 13						30 April 2026	Manager: Financial Statements, Compliance and Reporting
MAY 2026									
64	Publish the Quarter 3 MFMA Section 52 Quarterly Performance Assessment Report 2025/26 on the municipal website	MFMA - Sec 75(2) MSA - Sec 21(b)						01 May 2026	Manager: IDP/PMS/PP
65	SIME / LG MTEC 3 IDP and Budget Assessments by Provincial Treasury and Department of Local Government	MSA Chapter 5 MFMA Section 23	08 May 2026			08 May 2026	08 May 2026		Manager: IDP/PMS/PP and Snr Manager: Financial Management Services
66	MAYCO meeting to consider the final IDP and Budget **(at least 30 days before the start of the budget year)**	MFMA - Sec 24	20 May 2026			20 May 2026	20 May 2026		Manager: IDP/PMS/PP and Snr Manager: Financial Management Services

ACTIVITY / TASK		LEGISLATIVE REQUIREMENTS	TARGET DATES						RESPONSIBLE OFFICIAL
NO	DESCRIPTION		IDP/ PP	SDF	DISASTER MANAGEMENT	BUDGET	PMS	REPORTING	
67	Council meeting to **adopt the IDP, performance management measures and targets and the final Budget** (at least 30 days before the start of the budget year)	MFMA - Sec 24	27 May 2026			27 May 2026	27 May 2026		Manager: IDP/PMS/PP and Snr Manager: Financial Management Services
68	Submit the approved Budget to the National and Provincial Treasuries as prescribed by legislation	MFMA - Sec 24(3) MBRR - Reg 20				27 May 2026			Manager: Budget and Costing
JUNE 2026									
69	Publish the adopted IDP, multi-year budget, all budget-related documents and all budget-related policies on the municipal website	MFMA - Sec 22 and 75 (1)(2) MSA - Sec 21A and 21B	01 June 2026			04 June 2026			Manager: IDP/PMS/PP and Manager: Budget and Costing
70	Submit a copy of the adopted IDP to the MEC for Local Government **(within 10 days of the adoption of the plan)**	MSA - Sec 21, 21A, 28(3)	05 June 2026						Manager: IDP/PMS/PP
71	Give notice to the public of the adoption of the IDP and Budget **(within 14 days of the adoption of the plan)** and budget **(within 10 working days)**	MBRR - Reg 18 MSA - Sec 25(4)(a)(b) MFMA - Sec 75(1)	10 June 2026			10 June 2026			Manager: IDP/PMS/PP and Manager: Budget and Costing
72	Submit the adopted budget and related documents to the National and Provincial Treasury, as prescribed by legislation (within 10 working days after budget approval)	MFMA - Sec 24(3) MBRR - Reg 20				10 June 2026			Manager: Budget and Costing
73	Submit to the Executive Mayor the draft TL SDBIP 2025/26 **(no later than 14 days after the approval of an annual budget)**	MFMA - Sec 69(3)(a)					11 June 2026		Manager: IDP/PMS/PP
74	District IDP Managers Forum (DIDPMF)	MSA Section 24	11 June 2026						Manager: IDP/PMS/PP
75	The Executive Mayor takes all reasonable steps to ensure that the SDBIP is approved **(within 28 days after approval of the budget)**	MFMA - Sec 53(1)(c)(ii)					18 June 2026		Manager: IDP/PMS/PP
76	Signing of performance agreements of the Municipal Manager and Managers directly accountable to the Municipal Manager	MFMA - Sec 53(1)(c)(ii)					18 June 2026		Manager: IDP/PMS/PP
77	Make public the projections, targets and indicators as set out in the TL SDBIP **(no later than 14 days after the approval of the SDBIP)** and submit to National and Provincial Treasuries (**no later than 10 working days after the approval of the SDBIP)**	MFMA Section 53(3)(a MBRR Reg 19					22 June 2026		Manager: IDP/PMS/PP
78	Make public the performance agreements of the Municipal Manager and Managers directly accountable to the Municipal Manager **(no later than 14 days after the approval of the SDBIP)**	MFMA Section 53(3)(b)					25 June 2026		Manager: IDP/PMS/PP

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NO	DESCRIPTION		IDP/ PP	SDF	DISASTER MANAGEMENT	BUDGET	PMS	REPORTING	
JULY 2026									
79	Preparation of the SDF/IDP/Budget Time Schedule for 2027/28	MFMA - Sec 21(1)(b) MSA - Sec 29	01 - 30 July 2026						Manager: IDP/PMS/PP
80	Prepare the draft IDP Process Plan 2027 - 2032 to guide the planning, drafting, adoption and review for the 6th Generation IDP 2027 - 2032 for the purpose of internal consultation	MSA - Sec 28	01 - 30 July 2026						Manager: IDP/PMS/PP