



2027/2028 IDP, BUDGET & PMS Time Schedule of Key Deadlines

*In preparation of the 2027 - 2032
Integrated Development Plan*



This Time Schedule is prepared in terms of Section 21 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) and sets out the key deadlines for the preparation, review, consultation, tabling and adoption of the 2027/2028 IDP, Budget and PMS. In accordance with the Municipal Systems Act, the 2027/2028 planning cycle includes the preparation of a new five-year Integrated Development Plan (2027–2032) following the 2026 Local Government Elections.

Activity		Responsible Unit or Department	Legal reference	Time Frame
PREPARATION & ANALYSIS				
#	SEPTEMBER			
1.	Commencement of IDP analysis of institutional services and infrastructure provision, backlogs, and priorities in line with the functions of the district. Unaudited Annual Report as submitted to Auditor-General to be used as input into the IDP strategic phase process and community verification & input by MPAC on reported performance.	IDP, IGR & Public Participation	IDP Process	September 2026
2.	Council to submit Unaudited tabled Annual report to MPAC for vetting and verification of councils' directive on service delivery and the committee to evaluate Senior Managers' performance agreement entered	IDP, IGR & Public Participation	Circular 63 of the MFMA MFMA Section 127(5)	September 2026
3.	Annual Report is made public, and representation is invited	IDP, IGR & Public Participation	MFMA Section 127(5)	September 2026
4.	Start setting up spreadsheets for budget submissions Budget offices of municipality and entities determine revenue projections and proposed rate and service charges and drafts initial allocations to functions and departments for the next financial year after taking into account	Finance	MFMA Section 21(1) (b) MFMA Section 21 (1) (b)	September 2026

Activity		Responsible Unit or Department	Legal reference	Time Frame
	strategic objectives			
5.	Review the Long-term Financial Plan	Finance	MSA Section 26(h): An integrated development plan must reflect a financial plan, which must include a budget projection for at least the next three years.	September 2026
6.	Local Municipalities commence ward-based public participation and stakeholder engagement for the review/preparation of the IDP and Budget in accordance with their approved Process Plans.	Local Municipalities	MSA, Act 32 of 2000 Section 16	September 2026
OCTOBER				
7.	Local Municipalities continue ward-based public participation, stakeholder consultations and sector engagements for the IDP and Budget process.	Local Municipalities	MSA, Act 32 of 2000 Section 16	October 2026
8.	Commence with salary, vehicle and operating budget Send out capital budget spreadsheets to Departments	Finance	National Treasury Guidelines	October 2026
9.	Medium-Term Budget Policy Committee – Alignment of provincial and local government policy priorities to applicable departmental and municipal plans and budgets.	Finance	JDMA Process	October 2026
10.	JDMA Interface Meeting	GRDM/DLG	JDMA Approach	October 2026

Activity		Responsible Unit or Department	Legal reference	Time Frame
STRATEGIES, PROJECTS & PROGRAMME IDENTIFICATION				
NOVEMBER				
<i>4 November 2026 – Local Government Elections, Political decision-making activities occur after the establishment of the newly elected Council</i>				
11.	Present the Draft District Framework and Draft IDP, Budget and PMS Process Plan for intergovernmental consultation and alignment through the District IDP Managers Forum, Municipal Managers Forum (MMF) and District Coordinating Forum (DCF), prior to submission to Council.	IDP, IGR & Public Participation Unit	IGR Framework Act 13 of 2005 District Process	November 2026
12.	Deadline for capital budget inputs from departments	Finance	National Treasury Guidelines	November 2026
13.	Local Municipalities conclude public participation processes and consider stakeholder inputs for incorporation into the Draft IDP and Budget.	Local Municipalities	MSA, Act 32 of 2000 Section 16, 17	November 2026
14.	Facilitate district-wide stakeholder consultation and public participation on the review/preparation of the District IDP and Budget through approved public participation mechanisms.	IDP, IGR & Public Participation Unit	MSA, Act 32 of 2000 Section 16,17	November 2026
15.	Strategic Integrated Municipal Engagement (SIME)	Department of Local Government	IGR Framework Act 13 of 2005 / Western Cape Government Process	November 2026
DECEMBER				
16.	Commence with compilation of Adjustments.	Finance	MFMA Section 28; MBRR	December 2026

Activity		Responsible Unit or Department	Legal reference	Time Frame
	Budget (B Schedule and Report)		Regulation 23	
17.	Provincial IDP Managers Forum	DLG IDP	IGR Framework Act 13 of 2005	December 2026
18.	Final Annual Report and Oversight Report tabled to Council, submitted to PT NT, AG and made public	IDP, IGR & Public Participation Unit	MFMA Sections 127 & 129	December 2026
19.	Submit the Draft District Framework and Draft IDP, Budget and PMS Process Plan to Council for consideration and approval for public consultation.	IDP, IGR & Public Participation Unit	MSA, Act 32 of 2000 Section 27,28	December 2026
20.	Publish the Draft District Framework and Draft IDP, Budget and PMS Process Plan for public consultation in accordance with the Municipal Systems Act.	IDP, IGR & Public Participation Unit	MSA, Act 32 of 2000 Section 27,28	December - January 2027
INTEGRATION				
JANUARY				
21.	Finalise in the prescribed formats incorporating National & provincial budget allocations	Finance	National Treasury Guidelines	January 2027
22.	Finalise budget policies	Finance	National Treasury Guidelines	January 2027
23.	Section 72 mid-year assessment report	Finance PMS	MFMA Section 72(1): The accounting officer of a municipality must by 25 January of each year- (a) assess the performance of the municipality during the first half of the financial year... and (b) submit a report on such assessment to- (i) the mayor of the municipality; (ii) the National Treasury; and (iii) the relevant provincial treasury	25 January 2027

Activity		Responsible Unit or Department	Legal reference	Time Frame
			MFMA Section 54(1)(f): The mayor must, in the case of a section 72 report, submit the report to the council by 31 January of each year	
24.	Adjustments Budget	Finance	MFMA Section 28(1): A municipality may revise an approved annual budget through an adjustments budget. MBRR Regulation 23(1): An adjustments budget may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.	January 2027
25.	Post Adjustments Budget, Mid-year Section 72 assessment	Finance	MBRR Regulation 34(1): Within 5 working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.	January 2027
26.	Accounting officer reviews proposed national and provincial allocations to municipality for incorporation into the draft budget for tabling. (Proposed national and provincial allocations for three years must be available by 20 January)	Finance	MFMA Section 36	January 2027
27.	Conduct the Council Strategic Planning Session to orientate the newly elected Council to its developmental mandate and review the strategic direction, priorities and key interventions for the Draft IDP, Budget and PMS	Office of the MM	GRDM Process	January 2027
28.	Submit the final District Framework and IDP, Budget and PMS Process Plan to Council for adoption, taking into account comments	IDP, IGR & Public Participation	MSA, Act 32 of 2000 Section, 27,28	February 2027

Activity		Responsible Unit or Department	Legal reference	Time Frame
	received during the public consultation process.			
FEBRUARY				
29.	Finalize the draft capital and operating, budget and budget related policies	Finance	MFMA Sections 17 & 21	February 2027
30.	Convene the District IDP Managers Forum, Municipal Managers Forum (MMF) and District Coordinating Forum (DCF) to review progress on the IDP, Budget and PMS planning process, address implementation challenges and coordinate intergovernmental support.	IDP, IGR & Public Participation	IGR Framework Act 13 of 2005 District Process	February 2027
31.	Technical Integrated Municipal Engagements with Provincial Sector Departments	Department of Local Government	Western Cape Government process	February 2027
32.	Advertise Adjustments Budget and Mid-year Section 72 assessment in local newspapers	Finance	MBRR Regulation 26	February 2027
33.	Submit the approved adjustments budget to Provincial Treasury and National Treasury	Finance	MBRR Regulation 24(1)	February 2027
34.	Receive notification of any transfers that will be made to the municipality from other municipalities in each of the next three fin years (by no later than 120 days before the start of its budget year)	Finance	MFMA Section 37(2)	February 2027
APPROVAL				
MARCH				
35.	All Municipalities Submit the Draft 2027-2032 IDP, budget, tariffs, budget related policies and SDBIP (at least 90 days before the start of the budget year) to Council for approval for the purpose of	All Municipalities	MFMA Section 22 and 23 MSA Reg 3 (4) (a-b)	March 2027 March 2027

Activity		Responsible Unit or Department	Legal reference	Time Frame
	obtaining public comment and inputs (21 days)			
36.	Compile the Draft SDBIP in preparation for submission to the Executive Mayor	PMS	MFMA Section 53	March 2027
APRIL				
37.	Make public the IDP, annual budget and supporting documentation and invite the community to submit representations	IDP, IGR & Public Participation Finance	MFMA Section 22(a)	April 2027
38.	Local Municipalities facilitate public participation and stakeholder consultation on the Draft IDPs and Budgets through approved public participation mechanisms.	Local Municipalities	MSA, Act 32 of 2000 Section 16,17	April 2027
39.	Submit the Draft IDP and Budget to the Local Government, Provincial Treasury, National Treasury and other affected organs of state	IDP, IGR & Public Participation Finance	MFMA Section 22(b)	April 2027
40.	Facilitate district-level public participation and stakeholder consultation on the Draft District IDP and Budget through approved public participation mechanisms	IDP, IGR & Public Participation	MSA, Act 32 of 2000 Section 16,17	April 2027
41.	Consider monthly (section 71) report, review implementation of SDBIP, identify problems and amend or recommend appropriate mechanisms. Submit report to council and make public any amendment to the SDBIP – due end of the month	Finance & PMS	MFMA 54 (1)	April 2027
42.	JDMA Interface Meeting	GRDM/DLG	JDMA Approach	April 2027
43.	Conclude process of consultation on tabled budget and IDP with community and other stakeholders and assist Mayor to revise budget following feedback, taking into account the	IDP, IGR & Public Participation Finance	MFMA 68	April 2027

Activity		Responsible Unit or Department	Legal reference	Time Frame
	results of the third quarter (section 52) report.			
MAY				
44.	SIME LG MTEC: IDP and assessments – Provincial Government and Municipality to discuss findings and recommendations emanating from IDP and Budget assessment. Integrated input into draft IDP and Budget IDP	Department of Local Government	IGR Framework Act 13 of 2005 Western Cape Government process	May 2027
45.	GRDM Council adopts the Final 2027-2032 IDP, and Budget (at least 30 days before the start of the budget year)	IDP, IGR & Public Participation & Finance Department	MFMA Section 24(1): MSA Section 25 (1 & 3))	May 2027
JUNE				
46.	Submit report to council and make public any amendment to the SDBIP – due end of the month.	PMS	GRDM Process	June 2027
47.	Give notice to the public of the adoption of the IDP and those copies or extracts are available for public inspection at specified places (within 14 days of adoption)	IDP, IGR & Public Participation	MSA Section 25(4)(a	June 2027
48.	Make public the approved annual budget and supporting documentation (including tariffs) (within 10 working days after approval of the budget)	Finance	MFMA Section 22(a,b)	June 2027
49.	Submit IDP to Provincial Minister within 10 days of adoption	Planning department	MSA Section 32(1)	June 2027
50.	Publicise a summary of the IDP (within 14 days of adoption)	IDP, IGR & Public Participation Unit	MSA Section 24(b)	June 2027
51.	Submit to the Executive Mayor the draft SDBIP and draft annual performance	PMS	MFMA Section 69(3):	June 2027

Activity		Responsible Unit or Department	Legal reference	Time Frame
	agreements for the next year (within 14 days after approval of the budget)			
52.	Convene the District IDP & Public Participation Managers Forum, Municipal Managers Forum (MMF) and District Coordinating Forum (DCF) to review the implementation of the District Framework and IDP, Budget and PMS Process Plan and identify improvements for the next planning cycle	IDP, IGR & Public Participation Unit	IGR Framework Act 13 of 2005 District Process	June 2027
53.	Provincial IDP Managers Forum	DLG IDP	IGR Framework Act 13 of 2005	June 2027
PLANNING AND PREPARATION FOR THE NEXT IDP CYCLE				
JULY				
54.	Accounting officers and senior officials of municipality and entities begin planning for next three-year budget.	Finance	MFMA Section 68 & 77	July 2027
55.	Deadline for Departments to submit Annual Report information to IDP unit by 16 July and Draft AFS to be submitted by 16 August.	All HODs Chief Financial Officer	GRDM Process	July 2027
AUGUST				
56.	Mayor tables in Council a time schedule outlining key deadlines for: preparing, tabling and approving the budget; reviewing the IDP and budget related policies and consultation processes at least 10 months before the start of the budget year.	IDP, IGR & Public Participation unit	MFMA Section 21, 22,23	August 2027
57.	Roll-over Adjustment Budget (by 25 August each	Finance	MFMA Section 28	August 2027

Activity		Responsible Unit or Department	Legal reference	Time Frame
	year			
58.	Convene the District IDP Managers Forum, Municipal Managers Forum (MMF) and District Coordinating Forum (DCF) to coordinate intergovernmental matters, monitor the implementation of regional projects and IDP priorities, and identify municipal support requirements.	IDP, IGR & Public Participation unit	IGR Framework Act 13 of 2005 District Process	August 2027
59.	Unaudited Annual Report tabled to Council	PMS IDP, IGR & Public Participation unit	MSA Section 126(1)(a): The accounting officer of a municipality must prepare the annual financial statements of the municipality and, within two months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing MFMA Section 21(1)(b) Circular 63 of the MFMA	August 2027
60.	Make public the Performance Agreements of Municipal Manager and Senior Managers	PMS	MFMA Section 53(3)(b):	August 2027
61.	External Audit Committee: Evaluation of the Annual Financial Statements and Annual Performance Report	Office of the MM	MFMA Section 166	August 2027
62.	Submit Annual Financial Statements and Annual Performance Report to the Auditor- General for auditing (within two months after the end of the financial year)	Finance & PMS	MFMA Section 126(1)	August 2027

****Activities and Dates provided in this time schedule are subject to change based on available budget and changing circumstances***