



IDP & BUDGET TIME-SCHEDULE 1 July 2026 - 30 June 2027

In preparation for the 2027 - 2032 New Term of Office IDP, 2027/28 Budget & Performance Management

LEGEND (Lead Department)

	Policy & Strategy
	Organisational Performance Management
	Budgets
	Other (Valuations/Treasury Services/PPU)
	All Departments & Directorates

KEY LEGISLATION

Local Government: Municipal Finance Management Act 56 of 2003 (MFMA)
Local Government: Municipal Systems Act 32 of 2000 (MSA)
Municipal Planning and Performance Management Regulations, 2001
Municipal Budget and Reporting Regulations, 2008
Municipal Property Rates Act, 2004

ITEM NO.	TIME FRAME	DELIVERABLES	OUTPUT	RELEVANT LEGISLATION
1	May - August 2026	Tabling of the IDP and Budget Time-Schedule 2026/2027 to Council for approval.	Approved IDP & Budget Time-Schedule.	MFMA (s21 (1))
2	July 2026 - ongoing	Commencement of the 2027/28 budget process: setting of budget agenda and timelines, citywide strategic guidance and organisational performance management to ensure alignment across processes.	Strategic direction and guidance.	MFMA (s53 (1))
3	By 25 August 2026	2026/27 August Adjustment Budget Process.	Council Approved Adjustment Budget (August 2026) .	MFMA (s28) Municipal Budget and Reporting Regulations (r23)
4	Within ten working days after the Executive Mayor has tabled an Adjustment Budget in Council.	Publication of Approved Adjustment Budget (August 2026) on the website. Submission of the electronic version to national and provincial treasuries.	Approved 2026/27 Adjustment Budget (August 2026); Proposed IDP Amendments (Corporate Scorecard) if required; SDBIP made public on website if required; Submission to national and provincial treasuries.	MFMA (s28 (7)) MSA (s21 (b)) Municipal Budget and Reporting Regulations (r24, 26 & 27 (2) (b))
5	August - November 2026 <i>*Dates will be impacted by the 2026 Local Government Elections and may change as further review may be required post elections.</i>	Inputs into the 2027/28 Budget process (Subcouncils, Portfolio Committees, citywide/departmental strategy sessions, etc.).	2027/28 Budget Submissions from Subcouncils and Portfolio Committees.	MFMA (s21)
6	August - December 2026	Present Medium Term Revenue Expenditure Framework (MTREF) parameters and assumptions to Budget Committees and other fora to prepare detailed operating and capital budgets.	Presentation outlining MTREF parameters and assumptions.	MFMA (s21 & 53)
7	September 2026 - January 2027 <i>*Dates are dependent on the 2026 Local Government Elections, legislative/regulatory developments and the appointment of the new Executive Mayor by the newly elected Council.</i>	IDP Process Plan for the drafting of the New Term of Office IDP 2027 - 2032: a). Consultation on the IDP Process Plan. b). Adoption of the IDP Process Plan.	a). Publication of the IDP Process Plan for consultation. b). Council adoption of the IDP Process Plan.	MSA (s28, 29 (1) & 30)

8	November 2026 - March 2027	Initiation of the planning and drafting phases for the New Term of Office IDP 2027 - 2032: a). Community and Stakeholder inputs for draft. b). Technical preparation and/or drafting of New Term of Office IDP. <i>*Subject to 2026 Local Government Elections, legislative/regulatory developments and direction from new Council and /or Mayor.</i>	a). Community/stakeholder inputs. b). Draft New Term of Office IDP	MSA (s24 (1), 25 (1 & 3) & 29 (1) (b)) MFMA (s35 (c) & 37 (1) (b))
9	November 2026 - February 2028	2027/28 OPM System: request for public inputs on the development of new Five Year Corporate Scorecard (2027 - 2032).	Public, Subcouncils and Portfolio Committee submissions on the new Five Year Corporate Scorecard.	MSA (s16 (1) (a), 40, 41 & 42 Municipal Planning and Performance Management Regulations (r8, 9, 10, 12 & 13))
10	January - February 2027	2026/27 Mid-year budget and performance assessment visits by National Treasury.	National Treasury Assessment Visits.	National Treasury Circular Requirements.
11	By 31 January 2027	Municipal entities to align their budgets and business plans with City's IDP and submit their mid-year budget and performance assessment to the City (Treasury Services Dept).	Aligned budget; 2026/27 Mid-year budget and performance assessment report.	MFMA (s72 (1) (iv), 87 (2) and (3) and 88)
12	By 25 January 2027	Submission of 2026/27 Mid-year Review and Performance Assessment (s72 report) to the Executive Mayor and National- and Provincial Treasuries in electronic format.	Submission of 2026/27 Mid-year Budget and Performance Assessment report.	MFMA (s72) Municipal Budget and Reporting Regulations (r35)
13	Within five working days of 25th January each year.	Publication of 2026/27 Mid-year Review and Performance Assessment (s72 report).	Publication of 2026/27 Mid-year Budget and Performance Assessment.	MFMA (s72) Municipal Budget and Reporting Regulations (r34)
14	By 31 January 2027	Submission of 2026/27 Mid-year Review and Performance Assessment (s72 report) to Council.	Section 72 Report to Council.	MFMA (s54 (1) (f))
15	January - February 2027	Initiate process for IDP amendments relating to the 2026/27 Mid-year Adjustment Budget (updating the MTREF annexure and Five Year Corporate Scorecard, including MFMA Circular 88 and Entities scorecards).	Initiate process for IDP amendments.	MFMA (s54 (1) (c))
16	January - February 2027	2026/27 Service Delivery and Budget Implementation Plan (SDBIP): One Year Corporate, Circular 88, Entities, Directorate and Department Scorecards revision.	2026/27 SDBIPs (One Year Corporate, Circular 88, Entities, Directorate and Department) revision.	"MFMA (s28 & 54 (1) (c)) Municipal Budget and Reporting Regulations (r24)
17	By 28 February 2027	2026/27 Mid-year Adjustment Budget following the Mid-year Review and Performance Assessment.	2026/27 Mid-year Adjustment Budget tabled in Council.	MFMA (s28) Municipal Budget and Reporting Regulations (r23)
18	Within ten working days after the Executive Mayor has tabled an Adjustment Budget in Council.	Publication of the approved 2026/27 Mid-year Adjustment Budget on website. Submission of the approved 2026/27 Mid-year Adjustment Budget to National- and Provincial Treasury in electronic format.	Approved 2026/27 Mid-year Adjustment Budget being made available on official website and submission to National Treasury and Provincial Treasury.	MFMA (s28 (7)) MSA (s21B (1) (b)) Municipal Budget and Reporting Regulations (r24, 26 & 27 (2) (b))
19	January - March 2027	Advertise the IDP amendments relating to the 2026/27 Mid-year Adjustment Budget (updating the Financial Plan; and Five-Year Corporate, Circular 88 and Entities Scorecards) for comments.	Advertise the IDP amendments relating to the 2026/27 Mid-year Adjustment Budget.	Municipal Planning and Performance Management Regulations (r3 (4) (b))
20	March - April 2027	Council approval of IDP amendments flowing from the 2026/27 Mid-year Adjustment Budget (relating to the Financial Plan; and Five-Year Corporate, Circular 88 and Entities Scorecards).	Approval of the IDP amendments relating to the 2026/27 Mid-year Adjustment Budget.	MSA (s34 (b)) Municipal Planning and Performance Management Regulations (r3)
21	Within ten working days after the municipality approves the adoption or amendment of the IDP.	Submit IDP amendments (Mid-year 2026/27) to MEC: Local Government.	Section 32 submission to MEC.	MSA (s32)
22	February - April 2027	Table the draft New Term of Office IDP at Council for public comment.	Draft New Term of Office IDP for public comment.	MSA (s29 (1)) Municipal Planning and Performance Management Regulations (r3 (4) (a & b)) MFMA (s16 (2) & 17 (1-3))
23	Before 1st April 2027 (90 Days before the start of the budget year).	Tabling of the draft 2027/28 - 2029/30 Budget, budget related policies and supporting documents (including draft New Term of Office IDP, Corporate, Entities and Circular 88 scorecards) at a Council meeting.	Draft 2027/28 - 2029/30 Budget + supporting documents.	MFMA (s16 (2), 17 (1-3), 21 (1) (b) (iii)) Municipal Planning and Performance Management Regulations (r3 (4) (a & b))
24	Before 1st April 2027 (90 Days before the start of the budget year).	Tabling the draft SDBIPs (One-Year Corporate Scorecard, Circular 88 (Output, Compliance), Entities and Directorate SDBIPs for 2027/28 as part of the budget documentation tabled at council.	Draft One-Year Corporate Scorecard, Circular 88 (Output, Compliance), Entities and Directorate SDBIPs for 2027/28	Municipal Budget and Reporting Regulations (r14 (2))

25	Immediately after tabling of draft budget (March - April 2027)	Submission of tabled Annual 2027/28 Budget (including One-Year Corporate, Circular 88, [Output , Compliance], Entities and Directorate SDBIPs for 2027/28) to National- and Provincial Treasury in electronic format.	Tabled annual budget and SDBIPs submitted.	MFMA (s22 (b)) Municipal Planning and Performance Management Regulations (r15 (3) (b))
26	Immediately after tabling of draft budget (March - May 2027).	Call for Public Comment: a) Publication of tabled Annual Budget including New Term of Office IDP 2027 - 2032 (including Five-Year Corporate, Circular 88 and Entities Scorecards) as an annexure to the budget (Budgets Dept.). b) Receive public comments on the draft Budget, including the New Term of Office IDP 2027 - 2032 (PPU-Citizen Interface Dept.). <i>*IDP public comment period is 21 days.</i>	Tabled annual budget including New Term of Office IDP (including Five-Year Corporate, Circular 88 and Entities Scorecards) available for public viewing and comment.	MFMA (s22 (a)) MSA (s16 - 17) Municipal Planning and Performance Management Regulations (r3 (4) (b))
27	April - May 2027	National Treasury Municipal Budget and Benchmark Engagement and LG MTEC/ SIME Provincial Engagement.	Budget and Benchmark Assessment LG MTEC Provincial Assessment	MFMA (s22 (b))
28	May - June 2027 (Before the start of the new financial year).	Council Approval: a) Council to approve New Term of Office IDP 2027 - 2032 (including Five-Year Corporate, Circular 88 and Entities Scorecards) by resolution (P&S Dept.). b) Council to approve 2027/28 Budget by resolution, setting taxes and tariffs, approve measurable performance objectives for revenue by source and expenditure by vote before the start of the financial year (Budgets Dept.).	a) Approved IDP (2027 - 2032) b) Approved Budget (2027/28)	MFMA (s24 (1)) MSA (s25 (1 & 3)) Municipal Planning and Performance Management Regulations (r3 (1 - 4))
29	Within ten working days after the municipality approves the adoption or amendment of the IDP.	Submit approved New Term of Office IDP document to MEC: Local Government.	Section 32 submission to MEC.	MSA (s32)
30	Within ten working days after the municipality approves the annual budget.	Submission of approved annual 2027/28 Budget to National-and Provincial Treasury in electronic format.	Submission of approved 2027/28 budget and related documents including copy of Council resolution.	MFMA (s24 (3)) Municipal Budget and Reporting Regulations (r20)
31	Within ten working days after the municipality approves the annual budget.	Publish the approved annual 2027/28 Budget and New Term of Office IDP.	Publication of the New Term of Office IDP; and the approved Annual Budget and related documents including resolutions.	Municipal Budget and Reporting Regulations (r18) MSA (s21A & 21B)
32	Within 14 days of the adoption of the IDP.	Give notice to the public on the adoption of the New Term of Office IDP and make copies or extracts of the IDP available for public inspection.	Advertise the approval of the IDP and publicise the executive summary of the IDP.	MSA (s25 (4))
33	60 days after the date of the resolution.	Promulgation of rates and additional rates to be levied (Valuations Dept.).	Promulgation of rates and additional rates via Provincial Gazette.	Municipal Property Rates Act (s14 (2))
34	After Budget approval (without delay).	Submit notice published in newspaper (advert) in regards of resolution passed at Council to MEC for Local Government.	Submission of notice published in the newspaper iro resolution passed by Council.	MSA (s75A (4))
35	Within 14 days after the approval of the budget .	SDBIP 2027/28: City Manager submits draft SDBIPs (Directorate Executive Summaries and Scorecards) to the Executive Mayor for consideration.	Corporate SDBIP book; Directorate SDBIPs (Executive Summaries and Scorecards) ; Department SDBIPs (Business Plans and Scorecards).	MFMA (s69 (3) (a))
36	Within 28 days after the approval of the budget	SDBIP 2027/28: Executive Mayor approves Corporate and Directorate SDBIPs.	Final SDBIP book: Corporate SDBIP. Directorate Executive Summaries and SDBIPs. Department Business Plans and SDBIPs.	MFMA (s53 (1) (c) (ii))
37	Within 14 days after the approval of the SDBIPs.	Publish approved SDBIPs - place all the 2027/28 Corporate and Directorate SDBIPs on the website and advertise in all community newspapers.	Approved SDBIPs made available on official website. Approved SDBIPs Advertised in all local community newspapers and made available to the public at all civic centres, libraries and Subcouncils.	MFMA (s53 (3) (a))
38	Within ten working days after the Mayor has approved the SDBIP.	Submit Corporate and Directorate SDBIPs to National- and Provincial Treasury and make public.	Approved SDBIP submission to National- and Provincial Treasury.	Municipal Budget and Reporting Regulations (r20 (2) (b))