INTERGRATED DEVELOPMENT PLANNING AND BUDGET TIME SCHEDULE OF KEY DEADLINE - PROCESS PLAN

2026/2027

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LIST OF ABBREVIATIONS

Acronym	
IBSC	IDP/Budget Steering Committee
CFO	Chief Financial Officer
IDP	Integrated Development Plan
MBRR	Municipal Budget and Reporting Regulations
MFMA	Municipal Finance Management Act
MM	Municipal Manager
MPPMR	Municipal Planning and Performance Management Regulations
MSA	Municipal Systems Act
NT	National Treasury
PMS	Performance Management System
PT	Provincial Treasury
PP	Public Participation
SDBIP	Service Delivery and Budget Implementation Plan
MTBPS	Medium Term Budget and Policy Statement

Table 1: List of Abbreviations

1. PART A: INTRODUCTION AND BACKGROUND

1.1. Introduction

The Integrated Development Plan (IDP), process is which municipalities prepare a strategic development plan for a five-year period and thereafter annually review the adopted plan. The IDP is the key instrument for local government to cope with its new developmental role and seeking to arrive at decisions on issues such as Municipal Budgets, Spatial Management Framework, promotion of Local Economic Development and Institutional Transformation in a consultative, systematic and strategic manner.

In order to ensure certain minimum quality standards of the IDP process and proper coordination between and within spheres of government, the municipality needs to prepare an IDP / Budget Process Plan (In reference to planning for a Five-Year Plan) or an IDP/Budget Time Schedule of Key Deadlines (Process Plan) (When the Five-Year Plan is reviewed) and formulate a budget to implement the IDP.

Section 21 of the Local Government Municipal Finance Management Act (MFMA), No. 56 of 2003 states that:

(1) "*The mayor of a municipality must-*

(a) co-ordinate the processes for preparing the Annual Budget and for reviewing the municipality's Integrated Development Plan and Budget-Related Policies to ensure that the tabled budget and any revisions of the Integrated Development Plan and Budget-Related Policies are mutually consistent and credible:

(b) at least ***10 months before the start of the budget year****, table in the municipal council a time schedule outlining key deadlines for-*

(i) the preparation, tabling and approval of the Annual Budget;

(ii) the annual review of-

(aa) the Integrated Development Plan in terms of Section 34 of the Municipal Systems Act; and

(bb) the Budget-Related Policies;

(iii) the tabling and adoption of any amendments to the Integrated Development Plan and Budget-Related Policies; and

(iv) any consultative processes forming part of the processes referred subparagraphs (i), (ii) and (iii)".

Section 29 of the Local Municipal Systems Act, Act 32 of 2000 further describes the contents of the process that the municipality must follow to draft its IDP. In terms of the act, the IDP and Budget Time Schedule of Key Deadlines have to include the following:

- A programme specifying the timeframes for the different planning steps;
- Appropriate mechanisms, processes and procedures for consultation and participation of local communities, organs of state, traditional authorities and other role players in the IDP and Budget formulation processes; and
- Cost estimates for the process.

1.2. Legal Planning Context

The preparation of the IDP and Budget processes are regulated by the Municipal Systems Act, Act 32 of 2000 and the Municipal Finance Management Act, No 56 of 2003. This is to ensure certain minimum quality standards of the Integrated Development Planning and Budget Process and proper coordinationbetween and within the spheres of government

MFMA and Section 28(1)(2)(3) of the MSA confer the responsibility on the Mayor to provide political guidance over the budget process and the priorities that must guide the preparation of the annual budgets. In terms of section 34 of the Municipal Systems Act, the Mayor must coordinate the annual revision of theIDP and determine how the IDP is to be considered or revised for the purpose of the budget.

Chapter 5, Section 26 of the MSA regulates the following core components tat must be reflected in a municipality's IDP:

The Council's vision for the long-term development of the municipality with special emphasis on the most critical development and internal transformation needs

a) *An assessment of the existing level of development in the municipality, which must include and identification of communities which do not have access to basic municipalservices*
b) *The Council's development priorities and objectives for its elected term, including its local economic development aims and its internal transformation needs*
c) *The Council's development strategies which must be aligned with any national and provincial sectoral plans and planning requirements binding on the municipality in terms of legislation*
d) *A Spatial Development Framework (SDF) which must include the provision of basic*

guidelines for a land use management system for the municipality

e) *The Council's operational strategies;*

f) *Applicable Disaster Management Plans*

g) *A financial plan, which must include a budget projection for at least the next three years; and the key performance indicators and performance targets determined in terms of Section 41 of the MSA.*

Section 27 stipulates that:

(1) Each district municipality, within a prescribed period after the start of its elected terms and after following a consultative process with the local municipalities within its area, must adopt a framework for integrated development planning in the area as a whole;

(2) A framework referred to in subsection (1) binds both the district municipality and the local municipalities in the area of the district municipalities,

(3) The framework must ensure proper consultation, co-ordination and alignment of the IDP Process of the district municipality and the various local municipalities.

1.3. Alignment between IDP, Budget and PMS

In terms of the MSA, a municipality is required to prepare an organisational performance management system that links to the IDP and the Budget. The municipality must link and integrate these three processes to an even greater extent through the Time Schedule of Key Deadlines. It should however, be noted that the Performance Management System (PMS) on its own requires an in-depth process comparable to that of the IDP. Such, PMS is tightly linked and guided by the IDP and Budget processes.

The PMS process will address the following issues:

- Development of a Performance Management Framework for approval by Council
- Development of Organisation Service delivery Budget Implementation Plan(SDBIP)
- Alignment of the PMS, IDP and Budget processes;
- Scheduled reporting against the SDBIP
- Implementation of individual performance management system in the municipality

The IDP, PMS and Budget are all components of one overall development planning and management system. The IDP sets out what the municipality aims to accomplish. The PMS enables the municipality to check to what extent it is achieving its aims. The budget provides the resources that the municipality will use to achieve its aims.

The linkages of the three processes are summarised in the following diagram:

THE LINKAGES BETWEEN IDP, BUDGET AND PMS

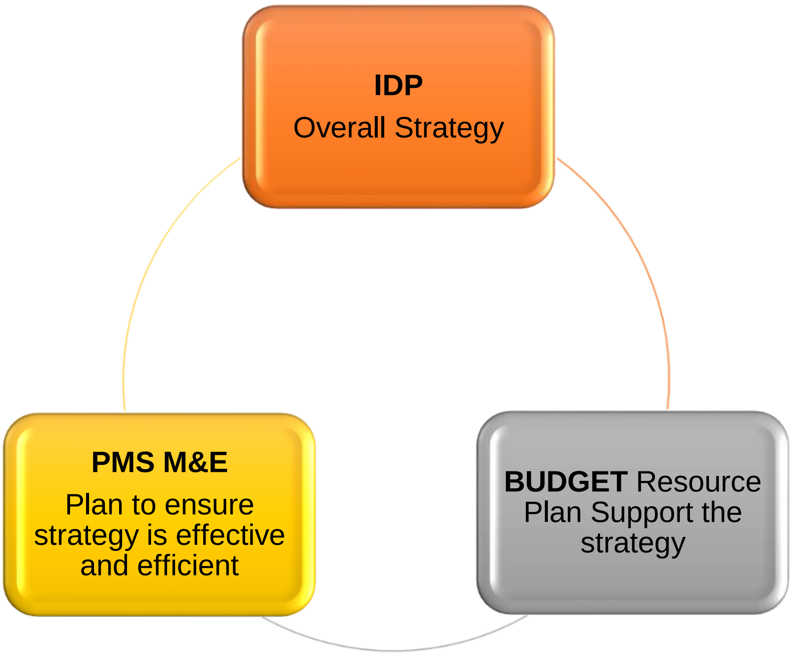

Figure 1: Linkage between IDP, Budget and PMS

1.4. The purpose of the IDP Time Schedule of Key Deadlines (Process Plan)

In order to ensure certain minimum quality standards of the IDP process, and proper coordination between and within spheres of government, the preparation of the IDP and drafting of the Annual Budget for Laingsburg Municipality are compiled with both the MSA and MFMA.

The IDP and Budget Schedule of Key Deadlines therefore essentially fulfils the function of a business plan and/or operational plan for the IDP and budget process. The document outlines in a simplified and transparent manner **what** should happen **when**, by **whom**, with **whom** and **where** during the process of formulating an IDP and budget for Laingsburg Municipality.

2. PART B: ROLES, RESPONSIBILITIES OF SPHERES OF GOVERNMENT COUNCIL AND ADMINISTRATION

2.1. Roles and Responsibilities of Different Spheres of Government in the IDP Process

The responsibility to prepare and adopt the IDP lies with Laingsburg Municipality., IDP is seen as a key measure to identify and respond timeously and effectively to local developmental challenges and priorities, in a manner that leverages involvement and responses of all stakeholders including across sectoral basis and contributions by the District, Provincial and National governments. It is therefore, required that all stakeholders to be fully aware of their own responsibilities and of other role players' responsibilities to ensure a smooth and well organised planning process.

In order to ensure that there is a clear understanding of all required roles and responsibilities between the three spheres, the following are highlighted:

SPHERE OF GOVERNMENT	ROLES & RESPONSIBILITIES
LOCAL	
Laingsburg Municipality	Prepare the IDP
	Adopt the IDP
Central Karoo District Municipality	Prepare the District IDP
	Adopt the District IDP
	Facilitate District Guidelines on Growth and Development
PROVINCIAL	
Western Cape Provincial Department of Local Government	Coordinate training
	Provide financial support
	Provide general IDP Guidance
	Monitor municipal processes
	Facilitate alignment of IDPs with sector department policies and programmes
	IGR sessions/Forums
NATIONAL	
Department of Cooperative Governance and Traditional Affairs	Issue legislation and policy in support of IDP
	Issue Integrated Development Planning Guidelines
	Establish a Planning and Implementation Management Support System
	Provide a national training framework
	Provide financial assistance

SPHERE OF GOVERNMENT	ROLES & RESPONSIBILITIES
	IGR sessions/Forums
Other Sector Departments	
	Provide relevant information on sector department's policies, programmes andbudgets
	Contribute sector expertise and technical knowledge to the formulation of municipalpolicies and strategies
	Be guided by municipal IDP's in the allocation of resources at the local level
	IGR sessions/Forums

Table 2: Roles and Responsibilities of Different Spheres of Government in the IDP Process

2.2. Roles and Responsibilities of Council and Administration in the IDP Process

Mayor and Council	Administration
Mayor begins planning for next three-year budget in accordance with co-ordination role of budget process **MFMA s 53** Planning includes review of the previous year's budget process and completion of the Budget Evaluation Checklist	Accounting officers and senior officials of municipality and entities begin planning for next three-year budget **MFMA s 68, 77**
Mayor tables in Council the schedule of key deadlines setting the time table for: preparing, tabling and approving the budget; reviewing the IDP (as per s 34 of MSA) and budget related policies and consultation processes at least 10 months before the start of the budget year. **MFMA s 21,22, 23;** **MSA s 34, Ch 4 as amended** Mayor establishes committees and consultation forums for the budget process	Accounting Officer to assist Mayor to prepare the schedule of key deadlines and align the IDP and Budget process
Council through the IDP review process determines strategic objectives for service delivery and development for next three-year budgets including review of provincial and national government sector and strategic plans -	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 considering strategic objectives Engages with Provincial and National sector departments on sector specific

Mayor and Council	Administration
	programmes for alignment with municipalities plans (schools, libraries, clinics, water, electricity, roads, etc)
-	Accounting officer does initial review of national policies and budget plans and potential price increases of bulk resources with function and department officials **MFMA s 35, 36, 42; MTBPS**
-	Accounting officer reviews and drafts initial changes to IDP **MSA s 34**
Council finalizes tariff (rates and service charges) policies for next financial year **MSA s 74, 75** Mayor tables municipality budget, resolutions, plans, and proposed revisions to IDP	Accounting officer submits draft budget and plans for next financial year to the Mayor Accounting officer publishes tabled budget, plans, and proposed revisions to IDP, invites local community comment and submits to NT, PT and others Accounting officer to notify relevant municipalities of projected allocations for next three budget years
	Accounting officer reviews proposed national and provincial allocations to municipality for incorporation into the final budget.
Consultation with national and provincial treasuries and finalise sector plans for water, sanitation, electricity etc	Accounting officer incorporates the recent mid-year review and any corrective measures proposed as part of the oversight report for the previous years audited financial statements and annual report
	Accounting officer incorporates any changes in prices for bulk resources as communicated by 15 March **MFMA s 42**
	Accounting officer assists the mayor in revising budget documentation in accordance with consultative processes and considering the results

Mayor and Council	Administration
	from the third quarterly review of the current year
Public hearings on the budget, and council debate. Council considers views of the local community, NT, PT, other provincial and national organs of state and municipalities. Mayor to be provided with an opportunity to respond to submissions during consultation and table amendments for council consideration. Council to consider approval of budget and plans at least 30 days before start of budget year. **MFMA s 23, 24; MSA Ch 4 as amended**	Accounting officer assists the mayor in preparing the final budget documentation for consideration for approval at least 30 days before the start of the budget year considering consultative processes and any other new information of a material nature
Council must approve annual budget by resolution, setting taxes and tariffs, approving changes to IDP and budget related policies, approving measurable performance objectives for revenue by source and expenditure by vote before start of budget year **MFMA s 16, 24, 26, 53** Mayor must approve SDBIP within 28 days after approval of the budget and ensure that annual performance contracts are concluded in accordance with s 57(2) of the MSA. Mayor to ensure that the annual performance agreements are linked to the measurable performance objectives approved with the budget and SDBIP. The mayor submits the approved SDBIP and performance agreements to council, MEC for local government and makes public within 14 days after approval. **MFMA s 53; MSA s 38-45, 57(2)** Council must finalise a system of delegations. **MFMA s 59, 79, 82; MSA s 59-65**	Accounting officer submits to the mayor no later than 14 days after approval of the budget a draft of the SDBIP and annual performance agreements required by s 57(1)(b) of the MSA. **MFMA s 69; MSA s 57**

Table 3: Roles and Responsibilities of Council and Administration in the IDP Process

PART C: DETAILED INTERGRATED PLANNED ACTIVITIES IDP AND BUDGET SCHEDULE OF KEY DEADLINE (PROCESS PLAN) FOR THE 2026/27 FINANCIAL YEAR:

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
JULY 2026			
14 JULY 2026	• Submit Monthly Budget Statement Report	CFO	• MFMA, Section 71(1) *Accounting Officer and senior officials begin planning for the next three-year budget.* • MFMA Section 68, 77. *Accounting Officer and senior managers review options and contracts for service delivery.* • MSA: Municipal Staff Regulations
JULY 2026	• Preparation of the draft IDP & Budget Time Schedule.	IDP / BUDGET / PMS	
JULY 2026	• Engagement with Budget office and PMS for alignment purposes.	IDP / BUDGET / PMS	
JULY 2026	• Review participatory forums and mechanisms. *MINMAY: PLANNING – District Mayors present strategic and planning priorities & service deliver challenges*	IDP / BUDGET / PMS	
JULY 2026	• Approve and announce new budget schedules and set up committees / forums.	BUDGET	
JULY 2026	• Consultation on Performance and changing needs	IDP / BUDGET / PMS	
JULY 2026	• District Alignment	CKDM/LBM/BWM/PAM	
JULY 2026	• Roll out of the SDBIP.	PMS	
JULY 2026	• Prepare / Review departmental sector plans for next financial year.		
JULY 2026	• Preparing Annual Performance Report (Section 46).		

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
JULY 2026	• Prepare and submit performance agreements of municipal manager and senior managers to senior managers to the MEC and municipal website.		*Copies of such performance agreements must be submitted to Council and the MEC for Local Government in the Province.*
JULY 2026	• Compile and submit Q4 Budget and Performance report to Council.	PMS/CFO	• MFMA, Section 53 (3) (b) • MFMA, Section 52 (d) • MFMA, Section 75
	AUGUST 2026		
17 AUGUST 2026	• Submit Monthly Budget Statement Report	CFO	• MFMA, Section 71(1) • MSA, Section 34 • MFMA, Section 21(b) • MSA, Section 46(1)(a)
AUGUST 2026	• IDP/Budget Steering Committee Meeting	EXECUTIVE MAYOR	
AUGUST 2026	• CKD IDP Managers Forum	IDP	
AUGUST 2026	• Consult and review performance and financial position	PMS & CFO	
AUGUST 2026	• Audit and Performance Committee Meeting	INTERNAL AUDIT	
AUGUST 2026	• Municipal Council Meeting	SPEAKER	
AUGUST 2026	• Executive Mayor tables IDP and Budget Time Schedule to Council for approval	EXECUTIVE MAYOR	
31 AUGUST 2026	• Submit Annual Financial Statements and Annual Performance Report to the Auditor- General for	MM/CFO	

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
	auditing		• MFMA, Section 126 (1) (a) • MFMA, Section 75
AUGUST 2026	• Submit adopted time schedule with Council resolution to MEC DLG, National Treasury and Provincial Treasury	IDP	
SEPTEMBER 2026			
14 SEPTEMBER 2026	• Submit Monthly Budget Statement Report	CFO	• MFMA, Section 71(1) • MSA, Section 28 (3) • MSA, Section 24 • MFMA, Section 75
SEPTEMBER 2026	• Advertise Time Schedule	IDP	
SEPTEMBER 2026	• Review ward profile & ward-based plans for each ward	IDP	
SEPTEMBER 2026	• Auditor General South Africa (AGSA) audit of performance measures.	AGSA	
SEPTEMBER 2026	• District CFO Forum	CKDM CFO AND LOCAL MUNICIPALITIES	
SEPTEMBER 2026	• Provincial CFO Forum	PROVINCIAL CFOS	
23 SEPTEMBER 2026	• IDP Rep Forum (LLM)	IDP / MAYOR/ SECTORS	
SEPTEMBER 2026	• Integrate information from adopted sector plans for review	IDP	
SEPTEMBER 2026	• Determine revenue projections and update policies and objectives	MM / CFO / IDP / SENIOR MANAGERS	
SEPTEMBER 2026	• Q1 Provincial IDP Managers Forum Meeting (if needed)	MM & EXECUTIVE MAYOR	

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
SEPTEMBER 2026	• Q1 District Coordinating Forum (DCF) Meeting.		
SEPTEMBER 2026	• Q1 Stakeholder engagement Meeting (Independent Power Producers [IPPs] and Municipality	IPPs Laingsburg Management	Good governance
	OCTOBER 2026		
2 OCTOBER 2026	• CFO Provincial Forum	CFO	Best practice
14 OCTOBER 2026	• Submit Monthly Budget Statement Report	CFO	Section 71(1) MFMA
OCTOBER 2026	• Determine Revenue projections and policies.	CFO	*Review of policies and budget plans*. *Develop objectives for priority issues and determine programmes to achieve strategic intent including the development of the strategic scorecard* • MFMA, Section 52 (d)
OCTOBER 2026	• Q2 – CKD ID Managers Forum Meeting.	IDP	
OCTOBER 2026	• IDP Steering Committee Meeting (Feedback on situational analysis).	IDP	
OCTOBER 2026	• Integration of information from adopted sector plans into IDP	IDP	
OCTOBER 2026	• Internal engagements to prioritize needs and assistance from sector departments	IDP / ALL INTERNAL DEPARTMENTS	
OCTOBER 2026	• Send priorities to sector departments	IDP	
OCTOBER 2026	• Draft initial allocations to functions. [JDA] PROCESS]	CFO	
OCTOBER 2026	• Compile and submit Q1 Budget and Performance	PMS / CFO	

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
	report to Council		
OCTOBER – NOVEMBER 2026	• First round of public participation in all four (4) wards and Ward Committees for IDP	IDP/PP	
	NOVEMBER 2026		
NOVEMBER 2026	• Public / Community IDP Awareness & Participation Engagements	CKDM PP & OFFICIALS INCLUDING LOCALS	• Accounting Officer reviews and draft initial changes to IDP MSA Section 34 • Section 71(1) MFMA • MFMA, Section 166 • MFMA, Section 126 (4) • Electoral Act
14 NOVEMBER 2026	• Submit Monthly Budget Statement Report	CFO	
NOVEMBER 2026	• Consolidation of budget and plans	CFO	
NOVEMBER 2026	• Table of draft Annual report to Audit committee	PMS	
26 NOVEMBER 2026	• IDP Rep Forum (LLM)	IDP / MAYOR / SECTOR	
NOVEMBER 2026	• Strategic engagements (SIME) with municipalities	DLG	
NOVEMBER 2026	• Audit and Performance Committee Meeting	INTERNAL AUDIT	
NOVEMBER 2026	• Finalise Audit Report for the financial year	AGSA	
NOVEMBER 2026	• Finalization and Tabling of the Reviewed Municipal Spatial Development Framework to Council for approval [if needed]	MM / IDP / LED/ INFRA	
NOVEMBER 2026	• Q2 District Coordinating Technical Forum	MM / LEGAL SERVICES	

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
	(DCFTech) meeting.		
NOVEMBER 2026	• Q2 District Public Participation & Communication Forum Meeting	CKDM PP / IDP	
NOVEMBER 2026	• Q2 District Coordinating Forum (DCF) Meeting.	MM & EXECUTIVE MAYOR	
NOVEMBER 2026	• Local Government Elections	IEC	
	DECEMBER 2026		
14 DECEMBER 2026	• Submit Monthly Budget Statement Report	CFO	• Section 71(1) MFMA *Accounting officer and senior officials consolidate and prepare proposed budget and plans for next financial year taking into account previous year`s performance as per audited financial statements.*
DECEMBER 2026	• Strategic session with Council about Vision, Mission and Strategic Objectives and Values	MM / IDP	
DECEMBER 2026	• IDP/Budget Steering Committee Meeting (Comment on reviewed Municipal Strategies (Prioritize projects & programmes)	IDP/BUDGET/MANAGEMENT	
DECEMBER 2026	• Provincial IDP Managers Forum	IDP	
DECEMBER 2026	• District CFO Forum	CFO, MM and DISTRICT	
DECEMBER 2026	• Provincial CFO Forum	CFO and MM	
DECEMBER 2026	• Executive determines strategic direction for next three years and finalise tariff policies	SENIOR MANAGEMENT	
DECEMBER 2026	• Outline / Review municipal Strategic Objectives,	SENIOR MANAGEMENT/ PMS	

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
	KPAs, KPIs and Targets		
DECEMBER 2026	• Q2 Stakeholder engagement Meeting (Independent Power Producers [IPPs] and Municipality	IPPs Laingsburg Management	Good governance
	JANUARY 2027		
15 JANUARY 2027	• Submit Monthly Budget Statement Report	CFO	• MFMA, Section 71(1) • MFMA, Section 36 *Accounting officer finalizes and submits to Mayor proposed IDP and Budget for next three years* • MFMA Section 52 (d) • MFMA Section 72 • MFMA Section 53 • MFMA, Section 75 • MFMA, Section 127
JANUARY – FEBRUARY 2027	• Prepare detailed budget and plans for next three years	CFO	
JANUARY 2027	• Compile and submit Quarterly Performance Report for Q2 to Council	PMS	
25 JANUARY 2027	• Mid-term / Midyear Assessment Report submitted to Mayor in terms of Section 72 of MFMA	MM	
JANUARY 2027	• Table mid-year report to Council for approval	EXECUTIVE MAYOR	
JANUARY 2027	Midterm / midyear Assessment Report is published in the local newspaper and Website	CFO/PMS	
JANUARY 2027	• Review of Municipal Organogram	MM	
JANUARY 2027	• Table Annual Report to Council	MM	
JANUARY 2027	• Q3 District Coordinating Forum (DCF)	MM & EXECUTIVE MAYOR	

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
			• MSA, Section 21 (a)
FEBRUARY 2027			
12 FEBRUARY 2027	• Submit Monthly Budget Statement Report	CFO	• MFMA, Section 71(1) • MFMA, Section 75 • MFMA, Section 127 • MSA, Section 21(a) *Within 10 working days after the municipal council has approved an adjustments budget, the municipal manager must make public the approved adjustments budget and supporting documentation, as well as the resolutions referred to in regulation 25(3). MBRR Regulation 26(1)*
FEBRUARY 2027	• Continuous Review of Municipal Strategic Objectives, KPAs, KPIs and Targets	PMS/IDP	
FEBRUARY 2027	• Q3 District Public Participation & Communication Forum	IDP / PP	
FEBRUARY 2027	• Advertise Adjustments Budget and Mid-year Section 72 assessment in local newspapers	CFO/Corp Services	
FEBRUARY 2027	• IDP/Budget Steering Committee Meeting (Alignment)	MM/IDP/CFO/SENIOR MANAGEMENT	
FEBRUARY 2027	• Integration of Projects & Programmes (JDA Approach)	DLG	
FEBRUARY 2027	• Q3 – CKD IDP Managers and Representative Forum	IDP / MM	
FEBRUARY 2027	• Conclusion of Sector Plans for the next financial year	SENIOR MANAGERS	

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
FEBRUARY 2027	• Make public Annual Report and invite community inputs into report	MM/PMS	*Accounting officer finalizes and submits to Mayor proposed IDP and Budget for next three years*
FEBRUARY 2027	• Council adopts Adjustment budget (if needed)	MM / BUDGET/PMS	
FEBRUARY 2027	• Advertise Adjustments Budget and Mid-year Section 72 assessment in local newspapers	CFO/CORP SERVICES	
MARCH 2027			
12 MARCH 2027	• Submit Monthly Budget Statement Report	CFO	• MFMA, Section 71(1) • MFMA, Section 54(1)(C) • MFMA, Section 75 • MFMA, Section 129 (1) • MSA, Section 21A *Accounting officer publish budget and revisions to the IDP for public inputs*.
MARCH 2027	• Council adopts SDBIP and Performance agreements to be signed of section 56 (managers) and 57 (MM) and placed on municipal website	EXECUTIVE MAYOR/MM/PMS	
MARCH 2027	• District CFO Forum	MM/CFO	
MARCH 2027	• Provincial CFO Forum	MM/CFO	
MARCH 2027	• Council adopts Oversight Report on the 2025/26 Tabled Annual Report	MPAC	
MARCH 2027	• Q4 – Provincial IDP Managers Forum (if needed)	IDP	
MARCH 2027	• Q3 District Coordinating Forum (DCF) Meeting.	EXECUTIVE MAYORS	
MARCH 2027	• Workshop draft IDP & Budget with Council	MAYOR / MM / CFO/ OM	

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
MARCH 2027	• IDP/Budget Steering Committee Meeting	IDP / CFO	• MFMA, Section 22&37(Submit to NT and PT) • MSA Chapter 4. • MFMA Section 17 • Regulation 805
MARCH 2027	• Draft SDBIP for incorporation into draft IDP	PMS / IDP	
MARCH 2027	• Draft IDP and Budget approval by Council (before tabling draft the Process Plan must be adopted)	EXECUTIVE MAYOR / MM	
MARCH 2027	• Audit and Performance Committee Meeting	INTERNAL AUDIT	
MARCH 2027	Mid-Year Evaluation of MM and Section 57 Managers	PMS/HR	
25 MARCH 2027	• IDP Rep Forum (LLM)	IDP / MAYOR / SECTOR	
MARCH 2027	• Q3 Stakeholder engagement Meeting (Independent Power Producers [IPPs] and Municipality	IPPs Laingsburg Management	Good governance
APRIL 2027			
14 APRIL 2027	• Submit Monthly Budget Statement Report	CFO	• MFMA, Section 71(1) • MFMA, Section 52 (d) • MFMA, Section 75
APRIL 2027	• Send Draft IDP to Minister, PT and NT	MM	
APRIL 2027	• Advertise IDP and Budget document for public Inputs and comments	IDP	
APRIL 2027	• Second round of public participation on draft - IDP and Budget.	EXECUTIVE MAYOR / IDP	
APRIL 2027	• IDP Steering Committee Meeting. Finalization of		

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
	draft IDP & Budget documents	IDP	*Accounting Officer assist the Mayor in revising the budget.*
APRIL 2027	• Q4 - District Coordinating Technical Forum	EXECUTIVE MAYOR	
APRIL 2027	• Compile and submit Quarterly Budget and Performance Report for Q3 to Council.	PMS/CFO	
APRIL 2027	• Conclusion of Sector plans for inclusion in IDP	INTERNAL DEPARTMENTS	
	MAY 2027		
15 MAY 2027	• Submit Monthly Budget Statement Report	CFO	• MFMA, Section 71(1)
MAY 2027	• Review written comments in respect of the draft (advertised) IDP	MM	• MFMA, Section 23 and 24
MAY 2027	• Q4 - DISTRICT IDP Managers Forum	IDP / MM	
MAY 2027	• Community inputs into organization KPIs and Target	IDP/PMS	• MSA, Chapter 4
MAY 2027	• Tabling of IDP and Budget with related policies to council for adoption	EXECUTIVE MAYOR/MM	• MFMA, Section 75
MAY 2027	• Public / Community IDP Awareness & Participation Engagements	CKDM PP & OFFICIALS INCLUDING LOCALS	
	JUNE 2027		
14 JUNE 2026	• Submit Monthly Budget Statement Report	CFO	• MFMA, Section 71(1)

MONTH/DATE	ACTIVITY	RESPONSIBLE PERSON	LEGISLATIVE FRAMEWORK
JUNE 2027	• Approval of Top Layer SDBIP	EXECUTIVE MAYOR	• MFMA, Section 75 • MSA, Section 57(1)(b) • MFMA Section 53 • MSA Sections 38-45
JUNE 2027	• Inform community about the approved IDP & Budget: Place copies in libraries, website and notices in newspaper	IDP/CFO	
JUNE 2027	• Q1 – Provincial IDP Managers Forum	IDP	
JUNE 2027	• Send IDP & budget documents to MEC DLG, PT & NT	IDP	
JUNE 2027	• Audit and Performance Committee Meeting	INTERNAL AUDIT	
JUNE 2027	• Signing of performance agreements of MM and Section 57 Managers	PMS/HR	
JUNE 2027	• Submit copies of SDBIP to National and Provincial Treasury (10 days after approval)	PMS	
JUNE 2027	• Make public the performance agreements of MM and Senior Managers (Municipal Website)	PMS	
JUNE 2027	• Approval of Top Layer SDBIP	EXECUTIVE MAYOR	
JUNE 2027	• Q4 Stakeholder engagement Meeting (Independent Power Producers [IPPs] and Municipality	IPPs Laingsburg Management	Good governance

PART D: ADOPTION OF THE IDP / BUDGET TIME SCHEDULE OF KEY DEALINES BY COUNCIL

The 2026/27 IDP/Budget Time Schedule of Key Deadlines must be approved by Council in terms of Section 21(1)(b) of the Local Government Municipal Finance Management Act (MFMA), No. 56 of 2003 no later than end August 2026.