



# IDP AND BUDGET TIME-SCHEDULE 1 JULY 2024 - 30 JUNE 2025

In preparation for the 2025/2026 IDP review and amendments and Budget.

ITEM NO.	TIME FRAME	DELIVERABLES	COORDINATING DIRECTORATE/BODY	OUTPUT	LEGISLATIVE REQUIREMENT AND INFORMATION
1	May-August 2024	IDP and Budget Time-schedule: Tabling of IDP and Budget time-schedule to Council for approval.	Future Planning and Resilience	Approved IDP and Budget time- schedule	Municipal Finance Management Act 56 of 2003 Section 21(1)
2	July 2024 ongoing	Budget process commences for the 2025/26 financial year: Setting of Budget Agenda and timelines, Strategic guidance (Budget committees (BSC and BSM)), Strategic Management Framework (SMF) engagements, and Organisational Performance Management engagement to align with Budget and SMF process.	Finance Directorate Future Planning and Resilience	Strategic direction and guidance at commencement of budget process	Municipal Finance Management Act 56 of 2003 Section 53 (1)(a) , (b) & (c)(ii)
3	By 25 August 2024	2024/2025 August Adjustments budget.	Finance Directorate	2024/2025 Adjustments budget	Municipal Finance Management Act 56 of 2003 Section 28 Municipal Budget and Reporting Regulations 23
4	July - August 2024	IDP Annual Review process commence.	Future Planning and Resilience	Annual IDP Review Five-year Corporate Scorecard, Circular 88 Scorecards and Entities' Scorecard	Section 34 (a) Municipal Systems Act 32 of 2000 Municipal Planning and Performance Management Regulations 9, 11 and 13 Section 93B (a) and (b), section 93C (iv) and (v) Municipal Systems Act 32 of 2000
5	July - October 2024	Annual review of the Organisational Performance Management System: 2024/2025 process commence.	Future Planning and Resilience	Submissions from Portfolio Committees and Sub councils.	Municipal Systems Act 32 of 2000 Section 16 (1) (a) Municipal Systems Act 32 of 2000 Section 34 (a) (i)&(ii), Municipal Systems Act 32 of 2000 Section 40, Municipal Systems Act 32 of 2000 Section 41 (1) Municipal Systems Act 32 of 2000 Section 42. Municipal Planning and Performance Management Regulations 9, 11 and 13
6	August - October 2024	IDP 2025/2026 Amendment process commence.	Future Planning and Resilience	Processing in terms of Regulation 3	Municipal Systems Act 32 of 2000 Section 34 (b) Municipal Planning and Performance Management Regulations 3 & 11
7	August -November 2024	Input into the 2025/2026 Budget process (Subcouncils, Portfolio Committees, SMF engagements).	All Directorates Directorate: Corporate Services (Subcouncils)	Submissions from Portfolio Committees and Subcouncils.	Municipal Finance Management Act 56 of 2003 Section 21
8	Within ten working days after mayor has tabled an adjustment budget in the municipal council.	Publication of approved adjustments budget on website. Submission to National- and Provincial Treasury in electronic format.	Finance Directorate Future Planning and Resilience	Approved 2024/2025 Adjustments Budget, IDP & SDBIPs made public on official website and submission in electronic format to National - and Provincial Treasury.	Municipal Finance Management Act 56 of 2003 Section 28(7) Municipal Systems Act 32 of 2000 Section 21(b) Municipal Budget and Reporting Regulations 24,26 & 27(2)(b)
9	August to December 2024	Present Medium Term Revenue Expenditure Framework (MTREF) parameters and assumptions to Budget Committees and other fora to prepare detailed Operating and Capital budgets	Finance Directorate	Presentations outlining MTREF parameters and assumptions.	Municipal Finance Management Act 56 of 2003 Section 21 & 53
10	January - February 2025	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.	Future Planning and Resilience Municipal Entities	Aligned budget / 2023/24 Mid-year budget and performance assessment report	Municipal Finance Management Act Section 87 (2) and (3) Municipal Finance Management Act Section 88 Municipal Finance Management Act 56 of 2003 Section 72 (1)(iv)
11	25 January 2025	2024/2025 Mid-year Review and performance assessment (S72 report) and submission of such report to the Mayor and National- and Provincial Treasury in electronic format.	Finance Directorate Future Planning and Resilience	Submission of 2024/25 Mid-year budget and performance assessment report	Municipal Finance Management Act 56 of 2003 Section 72 Municipal Budget and Reporting Regulations 35
12	January - February 2025	2024/2025 Mid-year budget and performance assessment visits by National Treasury.	Finance Directorate	National Treasury Assessment visits	National Treasury Circular requirements
13	Within 5 working days of 25th January of each year	Publication of 2024/25 Mid-year review and performance assessment (S72 report).	Finance Directorate	Publication of Mid-year budget and performance assessment	Municipal Finance Management Act 56 of 2003 Section 72 Municipal Budget and Reporting Regulations 34
14	By 31 January 2025	Submission of 2024/25 Mid-year review and performance assessment (S72 report) to Council.	Finance Directorate	Section 72 report to Council	Municipal Finance Management Act 56 of 2003 Section 54 (1)(f)

15	January -February 2025	Initiate process for IDP amendments relating to the 2024/2025 mid-year adjustments (Updating the MTREF annexure and Five-Year Corporate Scorecard, Circular 88 and Entities Scorecard).	Future Planning and Resilience	Initiate process for IDP amendments.	Municipal Finance Management Act 56 of 2003 Section 54 (1)(c)
16	January 2025	2024/2025 Service Delivery and Budget Implementation Plan (SDBIPs) (One -Year Corporate, Circular 88, Entities, Directorate & Department) revision.	Future Planning and Resilience	2024/2025 IDP and SDBIPs (One-Year Corporate, Circular 88, Entities, Directorate & Departments).	Municipal Finance Management Act 56 of 2003 Section 28 & 54(1)(c ) Municipal Budget and Reporting Regulations 24
17	By 28 February 2025	2024/25 adjustments budget following the mid-year review and performance assessment.	Finance Directorate	2024/25 Adjustment budget.	Municipal Finance Management Act 56 of 2003 Section 28 Municipal Budget and Reporting Regulations 23
18	Within ten working days after mayor has tabled an adjustment budget in the municipal council.	Publication of approved adjustments budget on website. Submission to National- and Provincial Treasury in electronic format.	Finance Directorate	Approved Adjustment Budget being made available on official website and submission to National Treasury and Provincial Treasury.	Municipal Finance Management Act 56 of 2003 Section 28(7) Municipal Systems Act 32 of 2000 Section 21(b) Municipal Budget and Reporting Regulations 24,26 & 27(2)(b)
19	January-March 2025	Advertise the IDP amendments relating to the 2024/2025 mid-year adjustments (Updating the Financial Plan; Five-Year Corporate, Circular 88 Scorecard and Entities Scorecards) for comments.	Future Planning and Resilience	Advertise the IDP amendments relating to the 2024/2025 mid-year adjustments.	Municipal Planning and Performance Management Regulations 3(4)(b) requires that the amendments to the IDP be published for public comment for a minimum of 21 days.
20	March - April 2025	Approval of the IDP amendments (flowing from the approved adjustment budget) to Council. (Relating to the 2024/2025 mid-year adjustments). Updating the Financial Plan, Five- year Corporate, Circular 88 Scorecards and Entities Scorecards).	Future Planning and Resilience	Approval of the IDP amendments relating to the 2024/2025 mid-year adjustments.	Municipal Systems Act 32 of 2000 Section 34 (b) Regulation 3
21	Within 10 working days after the Municipality approves the adoption or amendment of the IDP.	Submit approved 2024/2025 IDP amendments (flowing from the approved adjustment budget) to Council. (Relating to the 2024/2025 mid-year adjustments) to MEC Local Government within 10 days after Council approval.	Future Planning and Resilience	Council resolution, MEC memo	Municipal Systems Act 32 of 2000 Section 32
22	January-March 2025	Tabling the review and proposed 2025/2026 amendments to the IDP (including Five-Year Corporate, Circular 88 Scorecard and Entities Scorecard) to Council.	Future Planning and Resilience	2025/2026 proposed IDP Amendments (including Five-Year Corporate, Circular 88 Scorecard and Entities Scorecards)	Municipal Planning and Performance Management Regulations 3(1), (2), (4)(a) and (b)
23	March 2025	Tabling of the draft 2025/2026 - 2027/2028 budget, and budget-related policies, IDP Draft Amendments incl. Five-year Corporate, Circular 88 and Entities Scorecards at Council.	Future Planning and Resilience Finance Directorate	Budget and 2025/2026 IDP proposed Amendments (including Five-Year Corporate, Circular 88 Scorecard and Entities Scorecards).	Municipal Finance Management Act 56 of 2003 Section 16(2); 17(1)(2)(3) and 21 (1)(b)(iii) Municipal Systems Act Regulation 3(4)(a-b)
24	Within 10 working days after the Municipality approves the annual budget	Submission of approved annual 2025/2026 budget to National- and Provincial Treasury in electronic format.	Finance Directorate	Submission of approved Budget and related documents including resolutions.	Municipal Finance Management Act 56 of 2003 Section 24(3) Municipal Budget and Reporting Regulation 20
25	March 2025	Tabling the draft SDBIPs (One-Year Corporate Scorecard, Circular 88 (Output, Compliance), Entities and Directorate SDBIPs for 2025/2026 as part of the budget documentation tabled at council.	Future Planning and Resilience	Draft Corporate, Municipal Entities SDBIPs and Directorate Executive Summaries	Municipal Budget and Reporting Regulations 14(2)
26	April - May 2025	National Treasury -Municipal Budget and Benchmark Engagement and LG MTEC / SIME Provincial Engagement.	Finance Directorate	Budget and Benchmark Assessments / LG MTEC Provincial Assessment.	Municipal Finance Management Act 56 of 2003 Section 22 National Treasury and Provincial Circular requirements
27	March - June 2025	Public Comment: a) Publication of annual tabled budget including IDP review and Draft 2025/2026 proposed amendments (including Five-Year Corporate, Circular 88 and Entities Scorecards) as an annexure to the budget. b) Public comment on the draft Budget, including the Proposed IDP Amendments 2025/2026	Future Planning and Resilience Finance Directorate	Tabled Annual Budget incl. IDP Review and 2025/2026 Proposed Amendments (incl. Five-Year Corporate, Circular 88 and Entities Scorecards) available for viewing and comment.	Municipal Finance Management Act 56 of 2003 Section 22 Regulations issued in terms of the Local Municipal Systems Act, No. 32 of 2000 requires that the amendments to the IDP and tabled budget be published for public comment for a minimum of 21 days. Municipal Systems Act section 16(a) and 17
28	April 2025	Submission of tabled annual 2025/2026 budget ((including One-Year Corporate, Circular 88 (Output, Compliance), Entities and Directorate SDBIP's for 2025/2026)) to National- and Provincial Treasury in electronic format immediately after tabling at council.	Future Planning and Resilience Finance Directorate	Tabled annual budget and SDBIPs submitted.	Municipal Finance Management Act 56 of 2003 Section 22(b) Municipal Budget and Reporting Regulations 15(3) (b)

29	May/June 2025	Council to approve 2025/2026 Budget including the IDP Review and 2025/2026 Proposed Amendments ((including Five-Year Corporate, Circular 88 (Outcome, Output and Compliance) and Entities Scorecards)) 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.	Future Planning and Resilience Finance Directorate	Approved IDP (including Five-year Corporate, Circular 88 and Entities Scorecards) and Budget for 2025/2026	Municipal Finance Management Act 56 of 2003 Section 24 Municipal Systems Act 32 of 2000 Section 25 (1) Municipal Planning By-Law (MPB-L) Section 6 Municipal Planning and Performance Management Regulations 3(1-4)
30	Within 10 working days after the Municipality approves the adoption or amendment of the IDP.	Submit approved IDP Review and 2025/2026 Amendments ((including Corporate, Circular 88 (Output, Compliance) and Entities Scorecards)) document to MEC Local Government within 10 days after Council approval.	Future Planning and Resilience	Council resolution, MEC memo	Municipal Systems Act 32 of 2000 Section 32
31	Within 10 working days after the Municipality approves the annual budget	Submission of approved annual 2025/2026 budget to National- and Provincial Treasury in electronic format.	Finance Directorate	Submission of approved Budget and related documents including resolutions	Municipal Finance Management Act 56 of 2003 Section 24(3) Municipal Budget and Reporting Regulation 20
32	Within ten working days after the Municipality approved the annual budget	Publishing the approved annual 2025/2026 budget and IDP.	Finance Directorate	Publication of approved IDP and annual budget and related documents including resolutions	Municipal Finance Management Act 56 of 2003 Section 22 Municipal Budget and Reporting Regulations 18 Municipal Systems Act 32 of 2000 Sections 21A and 21 B
33	After budget approval	Promulgation of rates and additional rates to be levied.	Finance Directorate	Promulgation of rates and additional rates via Provincial Gazette	Municipal Property Rates Act 14(3)
34	After budget approval	Submit notice published in newspaper (advert) iro resolution passed at Council to MEC for Local Government.	Finance Directorate	Submission of notice published in newspaper iro resolution passed by Council.	Municipal Systems Act 32 of 2000 Section 75A(4)
35	Within 14 days after budget approval -City Manager to Executive Mayor July 2025	SDBIP 2025/2026 City Manager submits draft 2025/2026 Corporate SDBIPs (One-year Corporate, Circular 88 scorecard) and Directorate SDBIPs (Directorate Executive Summaries and scorecards) to the Executive Mayor for consideration, 14 days after approval of the budget.	Future Planning and Resilience	Corporate SDBIP Book. Directorate SDBIP's (Executive Summaries and scorecards). Department SDBIP's (Business Plans and scorecards)	Municipal Finance Management Act 56 of 2003 Section 69(3)(a)
36	July 2025	Executive Mayor approves 2025/2026 Corporate and Directorate SDBIPs within 28 days after approval of budget.	Future Planning and Resilience	Final 2025/2026 SDBIP Book . Corporate SDBIP . Directorate Executive Summaries and SDBIP . Departments Business Plans and SDBIPs	Municipal Finance Management Act 56 of 2003 Section 53(1)(c)(ii)
37	July 2025	Publishing approved SDBIPs - Place all the 2025/2026 Corporate and Directorate SDBIPs on the website.	Future Planning and Resilience	Approved SDBIP being made available on official website	(MFMA, S22(a)(i); MFMA, S53(3)(a))
38	July 2025	Submit 2025/2026 Corporate and Directorate SDBIPs to National and Provincial Treasury and make public.	Future Planning and Resilience	Approved SDBIP submission to National Treasury and Provincial Treasury.  10 days after the Executive Mayor has approved the SDBIP	(MFMA, S22(a)(i); MFMA, Municipal Budget and Reporting Regulations - Regulation 20(b))
39	July 2025	Advert - Public Notification of the Service Delivery and Budget Implementation Plan (SDBIP).	Future Planning and Resilience	Approved SDBIP being advertised in all local community newspapers and made available to the public at all civic centres, libraries and sub councils  14 days after the Executive Mayor has approved the SDBIP	Local Government: Municipal Finance Management Act (MFMA), Act No. 56 of 2003, Section 53 (3) (a)

Five-year plan	2022 - 2027	1 July 2022 – 30 June 2027
1st Review and Amendment 2023/24	1 July 2023 -30 June 2024	1 July 2022 – 30 June 2027
2 <sup>nd</sup> Review and Amendment 2024/25	1 July 2024 – 30 June 2025	1 July 2022 – 30 June 2027
<b>3<sup>rd</sup> Review and Amendment 2025/26</b>	<b>1 July 2025 – 30 June 2026</b>	<b>1 July 2022 – 30 June 2027</b>
4 <sup>th</sup> Review and Amendment 2026/27	1 July 2026 – 30 June 2027	1 July 2022 – 30 June 2027