



## **2026/2027 IDP AND BUDGET PROCESS PLAN**

**RESOLUTION: OC 39/2025**

**30 JULY 2025**

**THE TABLE BELOW OUTLINE THE 2026/2027 IDP AND BUDGET PROCESS PLAN AND  
TIMELINES/TARGET DATES.**

MONTH	ACTIVITY	TARGET DATE
July 2025	<b>PREPARATORY PHASE</b>	July 2025
	Review of previous year's IDP/Budget process plan, MTEF included. EXCO provides political guidance over the budget process and priorities that must inform preparations of the budget. IDP/Budget Steering Committee meeting. Consultations with established Committees and forums (2025/26 IDP/Budget process plan) IDP/Budget Exco meeting for 2025/26 IDP /Budget process Plan Signing of 2025/2026 performance agreements 4 <sup>th</sup> Quarter Performance Lekgotla (2024/2025)	
August 2025	Ward-to-Ward based data collection/ priority needs. Collate information from ward-based data. Submit AFS (Annual Financial Statements) for 2024/2025 to AG. Submit 2024/2025 Annual Performance Report to AG & Council Structures	August 2025
September 2025	<b>ANALYSIS PHASE</b>	September 2025
	The council determines strategic objectives for service delivery through IDP review processes and the development of the next 3-year budget (including review of sector department's plans). Determine revenue projections and propose tariffs and draft initial allocations per function and department for 2026/2027 financial year. Consult with provincial and national sector departments on sector specific programs for alignment (schools, libraries, clinics, water, electricity, roads, etc.). Finalize ward-based data compilation for verification in December 2023. Appraise Council structures on updated data. mSCOA Steering Committee meetings 1 <sup>st</sup> Quarter	
October 2025	<b>STRATEGIES PHASE</b>	October 2025
	Quarterly (2 <sup>nd</sup> ) review of 2024/25 budget, related policies, amendments (if necessary), any related consultative process. Begin preliminary preparations on proposed budget reviews for 2024/25 financial year with consideration being given to partial performance of 2023/24 1 <sup>st</sup> quarter EXCO Lekgotla for 2025/2026 financial year Submission of 2025/2026 1st Quarter performance report to council	

	Development of strategies links to council priorities and community challenges	
November 2025	<p style="text-align: center;"><b>PROJECTS PHASE</b></p> <p>Confirm IDP projects with district and sector departments.</p> <p>Engage with sector departments' strategic sessions to test feasibility of attendance to planned sessions. Review and effect changes on initial IDP draft.</p> <p>Outline priorities and developmental projects</p> <p>Identify and design projects and programmes</p> <p>Set project target and indicators</p>	November 2025
December 2025	<p style="text-align: center;"><b>INTEGRATION PHASE</b></p> <p>Review budget performance and prepare for adjustment of the 2023/24 Budget</p> <p>Submit Consolidated Status Quo report to council for approval.</p> <p>Integrate sector plans and departmental projects.</p> <p>IDP/Budget Steering Committee meeting</p> <p>Present the status quo report to the IDP Rep Forum</p> <p>mSCOA Steering committee meeting 2nd Quarter</p>	December 2025
January 2026	<p>Table Draft 2024/2025 Annual Report to Council.</p> <p>Submit Draft 2024/2025 Annual Report to AG, Provincial Treasury (PT) and COGHSTA</p> <p>Publish Draft 2024/2025 Annual Report in the municipal jurisdiction (website etc.).</p> <p>Prepare Oversight Report for the 2024/2025 financial year.</p> <p>Conducting 2025/2026 Mid-Year Performance Lekgotla/Review/Strategic</p> <p>Submission of 2025/2026 2nd quarter report to council</p> <p>Submission 2025/2026 Mid – Year report to Mayor, COGHSTA, National and Provincial treasury.</p> <p>Table 2025/2026 Mid – year Report to council</p> <p>Planning Session, (review of IDP/Budget, related policies, and consultative process).</p>	January 2026
February 2026	<p>Table Budget 2025/2026 Adjustment (if necessary).</p> <p>Submission of Draft IDP/Budget for 2026/2027 to Management, relevant stakeholders &amp; structures.</p> <p>Table 2025/2026 adjusted SDBIP.</p> <p>Conduct 2025/2026 Mid-year individual performance assessments</p> <p>Mid year Budget and performance assessment visits</p>	February 2026
March 2026	<p>The council considers the 2026/2027 Draft IDP/Budget/SDBIP.</p> <p>Publish the 2026/2027 Draft IDP/Budget for public comments.</p> <p>Adoption of Oversight Report for 2024/25.</p> <p>Conduct 2024/2025 Final individual assessment</p> <p>Capturing of Draft IDP on mSCOA Classification (PROR)</p>	March 2026

	Uploading of ORGB datastring mSCOA Steering committee meeting 3rd Quarter	
April 2026	<b>APPROVAL PHASE</b> Submit 2026/2027 Draft IDP/Budget to the National Treasury, Provincial Treasury and COGHSTA in both printed & electronic formats. Draft IDP/Budget Community Consultation with key stakeholders. 2025/2026 3rd Quarter Exco – Lekgotla. Submission of 2025/2026 3rd quarter performance report to council Strategic risk register and operational risk register Draft Budget engagement session Consultation on tariffs and free basic services	April 2026
May 2026	IDP/Budget Steering and EXCO Committee meeting. Submit Final Draft IDP/Budget for 2026/2027 with incorporated comments from stakeholders' consultation to Council for approval. Prepare SDBIP for 2026/2027 financial year Submission of the performance management framework to the council Final Budget benchmark engagements Capturing final IDP on mSCOA Classification (PRTA) Finalisation on tariffs and free basic services based on comments from public participation	May 2026
June 2026	Submission of the 2026/2027 SDBIP to the Mayor. Prepare 2026/2027 Performance Agreements of MM, Senior Managers, Middle Managers, and all staff members. Submit 2026/2027 Approved IDP/Budget to the National Treasury, Provincial Treasury and COGHSTA in both printed & electronic formats Table Special Adjustment Budget 2025/2026 to cater for additional funding on conditional grants. (if necessary) Finalization of strategic risk register and operational risk register Uploading of TABB datastring mSCOA Steering committee meeting 4 <sup>th</sup> Quarter	June 2026