CITY OF EKURHULENI METROPOLITAN MUNICIPALITY

ORDINARY COUNCIL MEETING

2026-07-30

ITEM A-F (46-2026)

FINANCE AND STRATEGY & CORPORATE PLANNING DEPARTMENTS: REPORT ON THE TIME SCHEDULE OUTLINING KEY DEADLINES FOR THE REVIEW, PREPARATION, TABLING ADOPTION AND APPROVAL OF THE INTEGRATED DEVELOPMENT PLAN (IDP) FOR THE NEW TERM OF COUNCIL 2027/2028-2031/2032, 2027/2028 TO 2029/2030 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF), 2027/2028 BUDGET RELATED POLICIES AND TARIFFS

1. PURPOSE

The purpose of this report is to submit to Council the time schedule outlining key deadlines for the review, preparation, tabling, adoption and approval of the Integrated Development Plan for the new term of council 2027/2028-2031/2032, 2027/2028-2029/2030 Medium Term Revenue and Expenditure Framework (MTREF), 2027/2028 budget related policies and tariffs, for consideration and approval in terms of Section 21(1) of Local Government Municipal Finance Management Act 56 of 2003.

2. STRATEGIC PRIORITY

To promote good governance and financial sustainability of the City.

3. WARD/S AFFECTED

All wards are affected.

4. IDP LINKAGE

Good governance.

5. EXECUTIVE SUMMARY

5.1 Legislative Requirements

Section 25 of the Local Government Municipal Systems Act 32 of 2000 (MSA) indicates that (1) Each municipal council, must within a prescribed period after the start of its elected term, adopt a single, inclusive and strategic plan for the development of the municipality which –

(a) links, integrates and coordinates plans and takes into account proposals for the development of the municipality;
(b) aligns the resources and capacity of the municipality with the implementation plan;
(c) forms the policy framework and general basis on which annual budgets must be based;
(d) complies with the provisions of chapter 5; and
(e) is compatible with national and provincial development plans and planning requirements binding on the municipality in terms of legislation.

Section 25 (3) (a) of the Local Government Municipal Systems Act 32 of 2000 states that a **newly elected municipal council** may, within the prescribed period referred to in subsection (1) adopt the integrated development plan of its predecessor, but before taking a decision it must comply with section 29 (1) (b) (i), (c) and (d).

Section 29 (1) (b) (i), (c) and (d) requires that the process followed by a municipality to draft its integrated development plan, including its consideration and adoption of the draft plan, must –

(b) through appropriate mechanisms, processes and procedures established in terms of chapter 4, allow for (i) the local community to be consulted on its development needs and priorities. The City of Ekurhuleni consults the communities through the Ward Participatory System on their development needs and priorities during Quarter 2 (for the 2027/2028 IDP and Budget Process the consultation process should be in October 2026 which is unlikely to take place in light of the scheduled Local Government Elections that will be taking place on 4 November 2026. Although it is reflected as such in the time schedule below, the city will await guidance from the Department of Cooperative Governance (DCoG) and the Gauteng Department of Cooperative Governance and Traditional Affairs (COGTA) on when and how the process should be embarked upon after the Local Government Elections.

(c) provide for the identification of all plans and planning requirements binding on the municipality in terms of national and provincial legislation, and

(d) be consistent with any other matters that may be prescribed by regulation.

Section 25 (3) (b) of the Local Government Municipal Systems Act 32 of 2000 indicates that a **newly elected municipal council** that adopts the integrated development plan of its predecessor with amendments, must effect the amendments in accordance with the process referred to in section 34 (b).

Section 34 (b) states that a municipal council may amend its integrated development plan in accordance with a prescribed process. Section 29 (1) (a) requires that the process followed by a municipality to draft its integrated development plan, including its consideration and adoption of the draft plan, must be in accordance with a **predetermined programme specifying timeframes** for the different steps.

Section 16 of the Local Government Municipal Finance Management Act, 56 of 2003 (MFMA) stipulates that (1) the council of a municipality must for each financial year, approve an annual budget for the municipality before the start of that financial year and (2) in order for a municipality to comply with subsection (1) the mayor of the municipality must table the annual budget at a **council meeting at least 90 days before the start of the budget year**.

Section 21 (1) of the Local Government Municipal Finance Management Act, 56 of 2003, stipulates that 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 the budget-related policies; and
(iv) any consultative processes forming part of the processes referred to in subparagraphs (i), (ii) and (iii).

The time schedule outlining key deadlines and steps for the 2027/2028-2031/2032 Integrated Development Plan (IDP) and the 2027/2028 -2029/2030 Medium Term Revenue and Expenditure Framework (MTREF) process is developed in compliance with Section 21 (1) (b) of the MFMA and Section 29 (1) (a) of the MSA as discusses above.

6. DISCUSSION AND MOTIVATION

6.1 Key Deadlines and steps for the Review, Preparation, Tabling, Adoption and Approval of the 2027/2028-2031/2032 Integrated Development Plan (IDP) and 2027/2028 -2029/2030 Medium Term Revenue and Expenditure Framework (MTREF)

The diagram below provides a summary of the key deadlines and steps for the review, preparation, tabling, adoption and approval of the 2027/2028-2031/2032 Integrated Development Plan (IDP) and the 2027/2028 -2029/2030 Medium Term Revenue and Expenditure Framework (MTREF) in line with the above legislative requirements.

Figure 1: Summary of Key Deadlines and steps for the Review, Preparation Tabling, Adoption and Approval of the 2027/2028-2031/2032 Integrated Development Plan (IDP) and the 2027/2028 -2029/2030 Medium Term Revenue and Expenditure Framework (MTREF)

PROCESS	ACTIVITY	TIMELINE
Planning	Prepare and table the schedule of key deadlines for the review, preparation, tabling, adoption and approval of the integrated development plan and the annual budget	July - August 2026
Strategising	Stakeholder/Community Consultation. Analysis of previous performance and current trends. Review of the Integrated Development Plan and budget preparation process. Consider national and provincial priorities and planning guidelines. Consider Political and Administrative Imperatives	October 2026
Preparing	Preparation of the draft Integrated Development Plan, draft Annual budget and Budget Related Policies	October 2026 – February 2027
Tabling	Tabling of the Annual Report for the previous financial year at council Tabling of the mid-year assessment report for the current financial year at council Tabling of the adjustment budget and adjusted SDBIP for the current financial year at council Tabling of the draft IDP, draft annual budget and budget related policies for the next financial year at council Consultation with stakeholders and the community for comments and inputs on the draft IDP, draft annual budget and budget related policies for the next financial year. Consider stakeholder and community inputs on the tabled draft IDP and draft annual budget during the finalization of the IDP and Budget.	January - April 2027
Approving	Tabling of the IDP, Annual Budget and budget related policies for the next financial year at council for consideration and approval.	May 2027
Finalising	Finalisation and tabling of the Service Delivery and Budget Implementation Plan (SDBIP) for the next financial year to the Mayor for approval Finalisation and signing of annual performance agreements	June- July 2027

The details of the key deadlines and steps for the review, preparation, tabling, adoption and approval of the 2027/2028-2031/2032 Integrated Development Plan (IDP) and the 2027/2028 -2029/2030 Medium Term Revenue and Expenditure Framework (MTREF) are developed in line with the legislative requirements discussed above as well as the City of Ekurhuleni Council Standing Orders By-Law 2023 which outlines in Section 20 (Pages 15 and 16) the process for the consideration of Budget and IDP as follows:

(1) The Executive Mayor shall formally present the principles and MMC: Finance details budget, Integrated Development Plan and tariffs to a meeting of Council on a day that meets the legal obligations of Council and shall be known as “Budget Day”.

(2) Notwithstanding anything to the contrary in these rules contained, the following provisions must apply when the budget and IDP are considered by the Council-

(a) The budget format and the process has to comply with the relevant legislation.
(b) Failure to comply with sub-rule (1) is contempt of council.
(c) The draft budget and draft IDP must be tabled at least (90) days before the budget and IDP are formally presented to Council for resolution.
(d) Chair of Chairs must table committee reports in Council for noting and referral during the budget Day for consideration and comments by the Executive.
(e) After the Chair of Chairs tabled Committee reports, the meeting must adjourn to a date determined by Speaker of Council.
(f) After an adjournment in terms of sub-rule (2)(e), the Executive Mayor must investigate the implications of every proposal accepted and must report thereon to the Council when the meeting resumes.
(g) The debate and resolution of the Budget and Integrated Development Plan shall take place seven (7) days after Budget Day.
(h) After the Executive Mayor has reported in terms of sub-rule (2)(f)-

(i) The Speaker must permit debate on the tabled budget and Executive Mayors report, and
(ii) Thereafter, she/he must put every such proposal to the vote again. If such proposal is accepted, the budget must be amended in accordance with that resolution.

The table below provides details of the key deadlines and steps for the review, preparation, tabling, adoption and approval of the 2027/2028-2031/2032 Integrated Development Plan (IDP) and the 2027/2028 -2029/2030 Medium Term Revenue and Expenditure Framework (MTREF) in line with the legislative requirements and the City of Ekurhuleni Council Standing Orders By-Law 2023 discussed above.

CITY OF EKURHULENI METROPOLITAN MUNICIPALITY

ORDINARY COUNCIL MEETING

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ITEM A-F (46-2026)

Table 1: Detailed Key Deadlines and steps for the Review, Preparation, Tabling, Adoption and Approval of the 2027/2028-2031/2032 IDP and the 2027/2028 -2029/2030 MTREF

Date	Activity
30 July 2026	Tabling at Council the time schedule outlining key deadlines for the review, preparation, tabling, adoption and approval of the Integrated Development Plan for the new term of council 2027/2028-2031/2032, 2027/2028-2029/2030 Medium Term Revenue and Expenditure Framework (MTREF), 2027/2028 budget related policies and tariffs – for the next Financial Year 2027/2028.
August 2026	Give notice to the local community on the process to be followed in terms of Section 28 (3) of the Local Government Municipal Systems Act, 32 of 2000– in line with Chapter 4 of the MSA
30 July 2026	Tabling at Council the Service Delivery and Budget Implementation Plan for the Current Financial year (2026/2027) for noting.
24 September 2026	Tabling at Council the Unaudited Annual Report for the previous financial year (2025/2026) for referral to Oversight Committees
October 2026	Consultation with stakeholders on the IDP and Budget for the next financial year- 2027/2028 Analysis of previous performance and current trends. Review of the Integrated Development Plan and budget preparation process. Consideration of national and provincial priorities and planning guidelines. Consideration of Political and Administrative Imperatives Consultation with ward committees on their development priorities and feedback for the next financial year- 2027/2028 **(This step is subject to guidance from DCoG and COGTA considering the upcoming Local Government Elections)**
October 2026	Mayoral Lekgotla to set/affirm priorities for the next financial year- 2027/2028 IDP and Budget. **(This step is subject to the upcoming Local Government Elections)**
30 October 2026	Tabling at Council the Quarter 1 report for the current financial year 2026/2027 in terms of Section 52 (d) of the Local Government Municipal Finance Management Act 56 of 2003
November 2026	Make public the Council approved Section 52 (d) -Quarter 1 2026/2027 report in line with Section 75 (1) (k) of the Local Government Municipal Finance Management Act 56 of 2003
October - November 2026	Communication to COE Departments, Business Units and Entities on the IDP and Budget preparation process for the next financial year 2027/2028 (detailed guidelines on the 2027/2028-2031/2032 IDP and 2027/2028-2029/2030 MTREF process)- **(This step is subject to the upcoming Local Government Elections)**
October - December 2026	Interrogation of the Unaudited Annual Report for the previous financial year (2025/2026) by Oversight Committees. **(This step is subject to the upcoming Local Government Elections)**
November 2026 to March 2027	Preparation and compilation of the IDP and Budget for the next financial year 2027/2028 (2027/2028-2031/2032 IDP and 2027/2028-2029/2030 MTREF)- **(This step is subject to guidance from DCoG and COGTA considering the upcoming Local Government Elections)**
28 January 2027	Tabling at Council the Annual Report for the previous financial year- 2025/2026 by the mayor within seven months after the end of the financial year in terms of Section 127 (2) of the Local Government Municipal Finance Management Act 56 of 2003 **(This step is subject to guidance from DCoG and COGTA considering the upcoming Local Government Elections)**

Date	Activity
March 2027	Council Oversight Report on the 2025/2026 Annual Report **(This step is subject to guidance from DCoG and COGTA considering the upcoming Local Government Elections)**
28 January 2027	Tabling at council the Mid - year budget and performance assessment report for the current financial year (2026/2027) in terms of Sections 72 and 54 of the Local Government Municipal Finance Management Act 56 of 2003. **(This step is subject to guidance from DCoG and COGTA considering the upcoming Local Government Elections)**
February 2027	Make public the approved 2026/2027 Mid-year performance assessment report in line with Section 75 of the Local Government Municipal Finance Management Act 56 of 2003
25 February 2027	Tabling at Council the adjustment budget and adjusted Service Delivery and Budget Implementation Plan (SDBIP) for the current financial year (2026/2027) in terms of Sections 54 and 69 (2) of the Local Government Municipal Finance Management Act 56 of 2003. **(This step is subject to guidance from DCoG and COGTA considering the upcoming Local Government Elections)**
March 2027	Make public the approved 2026/2027 adjustment budget and adjusted Service Delivery and Budget Implementation Plan (SDBIP) in line with Section 75 (a) of the Local Government Municipal Finance Management Act 56 of 2003
25 March 2027	Tabling at Council the draft 2027/2028, (2027/2028-2031/2032 IDP and 2027/2028-2029/2030 MTREF) in line with the Section 16 (2) of the MFMA, i.e., 90 days before the beginning of the new financial year. This date is set to accommodate the publication of annual Division of Revenue Bill (DoRA) and the water and electricity tariffs by Rand Water Board and NERSA, respectively and Section 25 (1) of the MSA. **(This step is subject to guidance from DCoG and COGTA considering the upcoming Local Government Elections)**
April 2027	Make public the tabled draft 2027/2028, (2027/2028-2031/2032 IDP and 2027/2028-2029/2030 MTREF in line with Section 75 of the MFMA and Chapter 4 of the MSA.
April 2027	Public participation as well as engagements with oversight committees on the Tabled 2027/2028-2031/2032 IDP and 2027/2028-2029/2030 MTREF in terms of Sections 22, 23 and 75 of the MFMA as well as Chapter 4 of the Municipal Systems Act and Regulation 3 of the Local Government Municipal Planning and Performance Management Regulations 2001. **(This step is subject to guidance from DCoG and COGTA considering the upcoming Local Government Elections)**
30 April 2027	Tabling at Council the Quarter 3 report for the current financial year 2026/2027 in terms of Section 52 (d) of the Local Government Municipal Finance Management Act 56 of 2003.
May 2027	Make public the Council approved Section 52 (d) -Quarter 3 2026/2027 report in line with Section 75 (1) (k) of the Local Government Municipal Finance Management Act 56 of 2003
May 2027	Benchmarking on the CoE draft 2027/2028-2031/2032 IDP and 2027/2028-2029/2030 MTREF by National Treasury
20 May 2027	Tabling at Council the 2027/2028-2031/2032 IDP and 2027/2028-2029/2030 MTREF for consideration and comments by the Council Oversight Committees
27 May 2027	Tabling at Council the 2027/2028-2031/2032 IDP and 2027/2028-2029/2030 MTREF for consideration and approval - **Budget Day**
June 2027	Make public the adopted/approved 2027/2028-2031/2032 IDP and 2027/2028-2029/2030 MTRE in line with Section 75 of the MFMA and Chapter 4 of the MSA.
10 June 2027	Submit to the mayor the draft Service Delivery and Budget Implementation Plan (SDBIP) for the next financial year/budget year (2027/2028) no later than 14 days of the approval of the annual budget - in terms of Section 69 (3) (a) of the MFMA.

Date	Activity
10 June 2027	Submit to the mayor the draft annual performance agreements as required in terms of Section 57 (1) (b) of the Municipal Systems Act for the Municipal Manager and all Senior Managers for the next financial year/budget year (2027/2028), no later than 14 days of the approval of the annual budget- in terms of Section 69 (3) (b) of the MFMA.
24 June 2027	Submit to the mayor the Service Delivery and Budget Implementation Plan (SDBIP) for the next financial year 2027/2028 for approval within 28 days of the approval of the budget- In terms of Section 53 (1) (c) (ii) of the MFMA
July 2027	Make public the 2027/2028 SDBIP no later than14 days after approval in terms of Section 53 (3) (a) of the MFMA- in line with Section 75 of the MFMA
24 June-July 2027	Conclusion of the annual performance agreements as required in terms of Section 57 (1) (b) of the Municipal Systems Act for the Municipal Manager and all Senior Managers for the next financial year/budget year (2027/2028) - In terms of Section 53 (1) (c) (iii) of the MFMA
July 2027	Make public the 2027/2028 annual performance agreements no later than14 days after the approval of the SDBIP and submit copies to the Council and the MEC for Local Government in the Province in terms of Section 53 (3) (b) of the MFMA - in line with Section 75 of the MFMA

This report outlined the key deadlines for the review, preparation, tabling, adoption and approval of the 2027/2028-2031/2032 IDP and 2027/2028-2029/2030 MTREF in line with legislative requirements and the CoE Council Standing Orders By-Law 2023. Further IDP, Budget and SDBIP guidelines will be developed for the 2027/2028 planning and budgeting process and communicated to the C0E Departments, Business Units and Entities.

6.2 LEGAL IMPLICATIONS

The Schedule of Key Deadlines is compiled in line with Section 21 (1) of the Local Government Municipal Finance Management Act, 56 of 2003 and Section 29 (1) (a).

6.3 COMMUNICATION IMPLICATIONS

The Municipality must through appropriate mechanisms processes and procedures established in terms of Chapter 4 of the Municipal Systems Act, consult the local community before adopting the process to guide the planning, adopting and review of its integrated development plan as stipulated in Section 28(2) of the Local Government Municipal Systems Act, 32 of 2000.

Section 28(3) of the Local Government Municipal Systems Act, 32 of 2000 stipulates that a municipality must give notice to the local community of particulars of the process it intends to follow. The Schedule of key deadlines for the 2027/2028 IDP and Budget must be communicated to internal and external stakeholders after approval by Council.

7. COMMENTS FROM RELEVANT DEPARTMENTS

The Senior Management was consulted during the compilation of the schedule of key deadlines for the 2027/2028 IDP and Budget process.

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8. LIST OF ANNEXURE/S

None.

9. RECOMMENDATION

1. **That** the report on the time schedule outlining key deadlines for the review, preparation, tabling, adoption and approval of the City of Ekurhuleni 2027/2028-2031/2032 Integrated Development Plan (IDP) and 2027/2028-2029/2030 Medium Term Revenue and Expenditure Framework (MTREF), **BE NOTED**.

2. **That** the key deadlines and steps for the review, preparation, tabling, adoption and approval of the City of Ekurhuleni 2027/2028-2031/2032 Integrated Development Plan (IDP) and 2027/2028-2029/2030 Medium Term Revenue and Expenditure Framework (MTREF), **BE APPROVED**.