



Nama Khoi **Local** Municipality

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Integrated Development Plan/ Budget Process Plan 2027/2028



Concordia; Steinkopf; Vioolsdrift; Goodhouse; Rooiwal;
Bulletrap; Springbok; Bergsig; Okiep; Vaalwater;
Matjieskloof; Komaggas; Buffelsrivier; Kleinzee; Nababeep

INTRODUCTION

The South African Constitution (Section 152 and 153) has given local government (municipalities) major developmental responsibilities which mandates them to conduct municipal planning to ensure a better quality of life for all the country's citizens. This role of local government includes delivery of basic services, economic development and eradication of poverty. To be able to perform this role effectively, municipalities must develop Integrated Development Plans (IDP).

An IDP serves as a single, inclusive strategic plan for the development of the municipality which spans over a period of five years and is reviewed annually to ensure the municipality is updated with the changing circumstances of the communities. The IDP is also the strategic management instrument which guides and informs the planning, budgeting, management and decision-making processes in the municipality.

The IDP/PMS/BUDGET Process Plan ensures proper coordination between all relevant stakeholders. A series of engagements are held annually to host a platform for an inclusive participatory process such as community forums, IDP/BUDGET Roadshows. Municipal Indabas, Intergovernmental Relations Forum and Strategic Planning Workshops.

Legislative Framework

The Drafting and Preparation of the 2027/28 IDP and Budget Process Plan / Time Schedule and its activities of Nama Khoi Municipality are guided in terms of the following legal framework:

Section 21(1)(a) and (b) of the Municipal Finance Management Act. No 56 of 2003 states the following: 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).

Section 28(1) of the Municipal System Act, No 32 of 2000

To ensure certain minimum quality standards of the IDP process and a proper coordination between and within the spheres of government, the preparation of the planning process is regulated by the Municipal Systems Act, No 32 of 2000, Section 28 of the Systems Act stipulates that:

- 1) Each Municipal Council must adopt a process set out in writing to guide the planning, drafting, adoption and review of the IDP.
- 2) The municipality must through appropriate mechanisms, processes and procedures established in terms of Chapter 4, consult the local community before adopting the process.
- 3) A municipality must give notice to the local community of particulars of the process it intends to follow.

Section 29(1) of the Municipal Systems Act stipulates the following:

The process followed by a municipality to draft its integrated development plan, including its consideration and adoption of the draft plan, must –

- a) be in accordance with a predetermined programmed specifying timeframes for the different steps; 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; (ii) the local community to participate in the drafting of the IDP; and (iii) organs of state, including traditional authorities, and other role players to be identified and consulted on the drafting of the integrated development plan;
- 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.

PHASES OF IDP DRAFTING AND ANNUAL REVIEW PROCESS

The five (5) phases in the IDP & Budget process which guide the annual review and the important activities, deliverables to be considered during the different five (5) phases of the IDP and Budget process are discussed as follows:

PHASE 1: ANALYSIS	During this phase information is collected on the existing conditions within the municipality. It focuses on the types of problems faced by people in the area and the causes of these problems. The identified problems are assessed and prioritized in terms of what is urgent and what needs to be done first. Information on availability of resources is also collected during this phase. At the end of this phase, the municipality will be able to provide: An assessment of the existing level of development. Details on priority issues and problems and their causes. Information on available resources.
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PHASE 2: STRATEGIES	During this phase, the municipality works on finding solutions to the problems assessed in phase one. The Council and Management discuss strategic issues such as vision, mission, future directions, strategic outcomes and outputs as well as measures and targets for each strategic output.
PHASE 3: PROJECTS, PROGRAMMES and CAPITAL BUDGET	During this phase the municipality works on the design and content of projects/programmes identified during Phase 2. Clear details for each project have to be worked out and budget provision needs to be made for the next 3 years with updated cost estimates.
PHASE 4: INTEGRATION	Once all projects have been identified, the municipality has to check again that they contribute to meeting the objectives outlined in Phase 2. These projects will provide an overall picture of the development plans. All the development plans must now be integrated. The municipality should also have overall strategies for issues like dealing with poverty alleviation and disaster management. These strategies should be integrated with the overall IDP.
PHASE 5: APPROVAL	Finalization and approval of draft IDP and draft annual budget by end of March annually. Make public the draft IDP and draft budget for comments and submissions. Consultation with communities and stakeholders and then final approval by Council by end May annually.

INSTITUTIONAL ARRANGEMENTS, ROLES AND RESPONSIBILITIES IN THE IDP REVIEW PROCESS

The following roles have been assigned to key role-players in Nama Khoi Municipality during the development and monitoring of the IDP:

The Mayor

- Chairperson of the IDP Representative Forum meetings and ensure compliance with legislation in respect of all IDP processes; and
- Tables all relevant documentation to council, where applicable for notification and/or approval.

The Municipal Council

- Considers and adopts the IDP process plan; and
- Adopt the draft and final IDP.

The Ward Councillors and Ward Committees:

- Facilitating the identification and conceptualization of community needs to be incorporated into the IDP;
- Consult the community to reconfirm needs in terms of the Draft IDP and Draft Budget;

- Serve as conduit of information regarding service delivery matters to and from communities;
- Compile ward plans; and
- Fulfil an oversight role in programs and project implementation.

The Municipal Manager

- Chairs IDP Steering Committee meetings; and
- Ensures compliance regarding all relevant IDP and PMS legislation and regulations.

The Manager IDP/PMS

- Responsible for preparing process plan;
- Supporting role to ensure compliance regarding community participation and publications;
- Manages and coordinates the IDP process;
- Consolidates all relevant input from ward plans and other stakeholders;
- Coordinates the planning process and day-to-day activities;
- Responds to comments;
- Amends the IDP in accordance with national and provincial assessments; and
- Compiles the draft and final IDP.

Senior managers are responsible for and must assist with the following:

- Drafting the process plan;
- Research and analysis on status quo information;
- Providing relevant sector and budget information;
- Preparing and integrating programs and project proposals; and
- Developing core components of the IDP as legislated.

Public Participation in Nama Khoi Municipality

The Nama Khoi Municipality is committed to enabling communities to actively participate in the development of the Municipality's long-term vision. The participation of citizens requires that there are dissemination and access to information to enable informed participation. Public participation must be structured, and the following existing legislation will be used as a guiding framework.

- The White Paper on Local Government, published in March 1998
- The Constitution of the Republic of South Africa 1996
- The Local Government: Municipal Systems Act 32 of 2000
- The Local Government: Municipal Structures Act 117 of 1998 (as amended in 2000 and 2003)

Participative Structures

Participation in Council/ Committee Meetings

In terms of section 19 of the Municipal Systems Act, the Municipal Manager must give notice of Council meetings in a manner determined by the Council. A notice must be published once a year in the local media, setting out the program of meetings for the year as well as prior to each meeting. Meeting dates must also be published on the municipal website. Council agendas/minutes are public documents and should be available on request.

Participation through IDP/Budget Forum

The Nama Khoi IDP & Budget Steering Committee will be another platform to discuss issues that relate to the development and implementation of the Integrated Development Plan, prioritization of IDP projects and related budgetary allocations. The Steering Committee comprises the Mayor, Ward Councillors, Municipal Manager, Senior Managers, Manager BTO and IDP officials.

Participation through Ward Committees

The Constitution of the Republic of South Africa, 1996 (Section 152(1)(e)) states that municipalities must encourage the involvement of communities and community organizations in local governance. The ward participatory system of municipal government allows for the establishment of Ward Committees to facilitate such participation. The Ward Committee system provides a platform for residents of Nama Khoi to have a more direct voice in the governance of their wards.

The Local Government Municipal Structures Act, Act 117 of 1998 sets out the broad parameters around the establishment, composition and functioning of Ward Committees, but requires a municipality to develop the details and provide the required support. The purpose of a Ward Committee is to assist the democratically elected representative of a Ward Councillor) to carry out his or her mandate and to enhance effective public participation. A Ward Committee assists the Ward Councillor in developing and implementing a broader public participation strategy for the ward. The Ward Committee works with a Ward Councillor to ensure that the public participation process in that ward reflects the full diversity of interests of that ward.

Nama Khoi's Participative Communication platforms

The following communication platforms for participation will be utilized by Nama Khoi Municipality to communicate with communities and relevant stakeholders, namely:

- Advertising in local newspapers
- Facebook page
- Municipal website
- E-mails
- Radio Broadcasting
- WhatsApp

- Notices on municipal noticeboards and distribution of notices amongst residents
- Newsletters and notices attached to municipal accounts
- Tele- and video conferencing

TIME SCHEDULE WITH KEY DEADLINES (JULY 2026 – JUNE 2027)

JULY 2026

Item no.	Deliverable/Action	Legislative Requirement and Information	Target Date	Responsibility	Progress against target and comments
1.	Commence with the multi-year capital and operational budget	Internal process	July 2026	Director: Financial Services	
2.	Attend to preparation of AFS, Audit File, Annual Performance Report, Draft Annual Report And reporting of the Implementation of the SCM Policy	Internal process	July – August 2026	All Departments	
3.	Section 71 monthly report	<i>MFMA Section 71: The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections</i>	July 2026	Director: Financial Services	
4.	Submit Q4 quarterly report on implementation of the budget and financial state of affairs to Council	MFMA, Section 52 (d)	July 2026	Officials of PMS/IDP/LED	
5.	Submit report to Council in terms of SCM Regulations Section 63	SCM Regulations Section 63	July 2026	Director: Financial Services	
6.	Performance Agreements: (i) Signed by Section 54A (MM) and 56 Senior Managers (ii) Submitted to the Mayor (iii) Published on website (iv) Submitted to MEC of COGHSTA	Section 57(2)(1)(b)	July 2026	MM & Senior Managers	
7.	Publish resolution levying rates within 60 days of resolution	<i>Municipal Property Rates Act, Section 14(2)(a)</i>	July 2026	Director: Financial Services	
		COUNCIL MEETING			

AUGUST 2026

Item no.	Deliverable/Action	Legislative Requirement and Information	Target Date	Responsibility	Progress against target and comments
8.	Publish details of ward committees and public meetings (minimum 7 days' notice)	MSA Section 21 & 28(3)	August 2026	Officials of PMS/IDP/LED	
9.	Section 71 monthly report	<i>MFMA Section 71: The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections</i>	August 2026	Director: Financial Services	
10.	Compilation of IDP/Budget Time schedule for the next budget cycle: Submit time schedule with key deadlines for 2026/27 IDP Review and Budget (2026/27, 2028/29 & 2029/30) to Council	<i>MSA Section 28; MFMA Section 21(1)(b) & 53 MFMA Section 21(1)(b): The mayor of a municipality must 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).</i>	August 2026	MM, Officials of PMS/IDP/LED & Director: Financial Services	
11.	Finalize draft Unaudited Annual Performance Report for previous financial year and submit to Council, Auditor-General, COGHSTA, NCPL	MSA Section 46	August 2026	Officials of PMS/IDP/LED	
12.	Submit Annual Financial Statements and unaudited Annual Report (including Annual Performance Report) to the Auditor-General for auditing	<i>MFMA Section 126(1)(a) & (b): The accounting officer of a municipality must prepare the annual financial statements of the municipality and, within two months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing</i>	August 2026	Director: Financial Services Municipal Manager	
13.	Review the draft Annual Financial Statements	MFMA Sec 166 (2)(b)	Prior to submission to the AG	Senior Internal Auditor	
COUNCIL MEETING					

SEPTEMBER 2026

Item no.	Deliverable/Action	Legislative Requirement of Information	Target Date	Responsibility	Progress against target and comments
14.	Section 71 monthly report	<i>MFMA Section 71: The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections</i>	September 2026	Director: Financial Services	
15.	Publish approved IDP/Budget Process plan on website	<i>MSA Section 28(3)</i>	September 2026	Officials of PMS/IDP/LED	
16.	Notify the public about the approved time schedule of the Process Plan	<i>MSA Section 21 & 28(3) MSA Section 28(3): A municipality must give notice to the local community of particulars of the process it intends to follow</i>	September 2026	Officials of PMS/IDP/LED	
17.	Submit time schedule with key deadlines to the Namakwa District Municipality, DLG and Provincial Treasury	<i>MSA Section 29(3) (a) and (b)</i>	September 2026	Officials of PMS/IDP/LED	
18.	Attend District IDP Managers Forum meeting		September 2026	Officials of PMS/IDP/LED	
COUNCIL MEETING					

OCTOBER 2026

Item no.	Deliverable/Action	Legislative Requirement of Information	Target Date	Responsibility	Progress against target and comments
19.	Section 71 monthly report	MFMA Section 71: <i>The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections</i>	October 2026		
20.	District IDP Engagements	RSA Constitution, Section 154 (activity is in support of particular section)	October 2026	Municipal Manager and IDP personnel to attend	
21.	Budget Office distributes current approved three-year capital budget and 2 years future planning to respective directorates to review existing projects on the two outer years and prioritize projects for the third outer year for inclusion in the draft IDP.	MSA Section 26(h): <i>An integrated development plan must reflect a financial plan, which must include a budget projection for at least the next three years.</i>	October 2026	Director: Financial Services	
22.	Commence revision of LED strategy development process	Internal process	October 2026	MM & Officials of PMS/IDP/LED	
23.	Directorate Strategic Planning Sessions based on outcomes of community needs analysis, master plans, risks and management strategic planning session	Internal process	October 2026	Municipal Manager and Senior Managers are responsible for convening strategic planning session of individual directorates	
COUNCIL MEETING					
24.	Submit Q1 quarterly report (July 2026 till September 2026) on implementation of the budget and financial state of affairs to Council	MFMA, Section 52 (d)	October 2026	Municipal Manager and Mayor	
25.	Commence with the review of Ward Plans based on input from role players meetings and workshop	Internal process	October 2026	Officials of PMS/IDP/LED & Ward Councillors	
26.	Audit Committee Meeting	MFMA Sec 166 (4)(b)	October 2026	Senior Internal Auditor	
27.	Report to the AC on implementation of the Risk-based Audit Plan	MFMA Sec 165 (2)(b)	Report to the AC on implementation of the Risk-based Audit Plan	Senior Internal Auditor	

Item no.	Deliverable/Action	Legislative Requirement of Information	Target Date	Responsibility	Progress against target and comments
28.	Quarterly Risk Reviews	MFMA Sec 166 (2)(a)	October 2026	Risk Officer	
29.	Quarterly Risk Committee Meeting	MFMA Sec 166 (2)(a)	October 2026	Risk Officer	

NOVEMBER 2026

Item no.	Deliverable/Action	Legislative Requirement of Information	Target Date	Responsibility	Progress against target and comments
30.	Section 71 monthly report	MFMA Section 71: <i>The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections</i>	November 2026	Director: Financial Services	
31.	Budget Office send out tariff structure for review	Internal process	November 2026	Director: Financial Services	
32.	Commence preparation and align departmental operational plans and SDBIP to strategic priorities in IDP and inputs from other stakeholders including government and bulk service providers (and NERSA)	Internal process	November 2026	Municipal Manager	
33.	Submission of Strategic Planning Reports of individual Directorates in prescribed format to IDP unit	Internal process	November 2026	Municipal Manager and Senior Managers	
34.	Start review process of budget related policies	MBRR 7 MFMA Section 62	November 2026	Director: Financial Services	
35.	Send out business plan template for each capital project to all Senior Managers and MM	Internal process	November 2026	Director: Financial Services	
36.	Commence with the review of Ward Plans based on input from role players meetings and workshop	Internal process	November 2026	Ward Councilors	
37.	IDP & Budget Steering Committee meeting to discuss and review capital budget requests (ROUND1)	Internal process	November 2026	Mayor, Ward Councilors, Municipal Manager, Senior Managers, Manager BTO and	

Item no.	Deliverable/Action	Legislative Requirement of Information	Target Date	Responsibility	Progress against target and comments
				Officials of PMS/IDP/LED	
COUNCIL MEETING					
38.	IDP Representative / IGR Forum consultation via applicable platforms	MFMA, Section 23(1) IGR Framework Act Section 29	November 2026	Officials of PMS/IDP/LED . Mayor, Ward Councilors, Municipal Manager & Senior Managers to attend	
39.	Attend District IDP Managers Forum meeting	MFMA, Section 23(1) IGR Framework Act Section 29	November 2026	Officials of PMS/IDP/LED	
40.	Discuss and agree on business plan template for capital projects	Internal process	November 2026	MM; Senior Managers, Manager BTO & Officials of PMS/IDP/LED	
41.	Conduct performance reviews of Senior Managers for the previous financial year	Municipal Planning and Performance Regulations Section 13	November 2026	MM & Officials of PMS/IDP/LED	
42.	Ward Committee meetings: IDP (wards 1; 2; 3; 4; 5;6;7;8;9)	MSA Section 29(1)(b): The process followed by a municipality to draft its integrated development plan, including its consideration and adoption of the draft plan, must 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; (ii) the local community to participate in the drafting of the integrated development plan; and (iii) Organs of state, including traditional authorities and other role players to be identified and consulted on the drafting of the integrated development plan.	February 2027	Officials of PMS/IDP/LED	

Item no.	Deliverable/Action	Legislative Requirement of Information	Target Date	Responsibility	Progress against target and comments
43.	Report to the AC on implementation of the Risk-based Audit Plan	MFMA Sec 165 (2)(b)	November 2026	Senior Internal Auditor	

DECEMBER 2026

Item no.	Deliverable/Action	Legislative Requirement of Information	Target Date	Responsibility	Progress against target and comments
44.	Section 71 monthly report	MFMA Section 71: <i>The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections</i>	December 2026	Director; Financial Services	
45.	Senior Managers submitting adjustment budget to the CFO	Internal process	December 2026	MM and Senior Managers to compile and Director: Financial Services to provide templates	
46.	Discuss adjustment budget (2026/27) and draft electricity budget and finalize tariff structure	MFMA Section 28	December 2026	MM, Senior Managers and designated senior management in attendance	
47.	Finalize inputs from bulk resource providers (and NER) & agree on proposed price increase		December 2026	Municipal Manager/ Director: Financial Services	
48.	Review whether all bulk resource providers have lodged a request with National Treasury & SALGA seeking comments on proposed price increases of bulk resources		December 2026	Municipal Manager/ Director: Financial Services	
	COUNCIL MEETING				

JANUARY 2027

Item no.	Deliverable/Action	Legislative Requirement of Information	Target Date	Responsibility	Progress against target and comments
49.	Section 71 monthly report	MFMA Section 71: <i>The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections</i>	January 2027	Director: Financial Services	
50.	Annual submission of Employment Equity plan to Department of Labour	Employment Equity Act, Section 20	January 2027	Director: Financial Services and HR	
51.	Submit Mid-year budget and performance assessment report 2026/27 (for the period July 2026 till December 2026) to the Mayor and table to Council Submit Draft Annual Report to Council	MFMA, section 54; 72; 88 MFMA 127	January 2027	MM & Officials of PMS/IDP/LED and Director: Financial Services	
52.	Management discuss personnel structure, budget (2027/28, 2028/29 & 2029/30) and financial policy revision (2027/28)	Internal process	January 2027	MM to convene meeting - MM, Senior Managers and designated senior management in attendance	
53.	Submit capital & operational budget for (2027/28, 2028/29 & 2029/30) as well as personnel budget information (2027/28)	Internal process	January 2027	MM and Senior Managers	
54.	Quarterly Risk Reviews	MFMA Sec 166 (2)(a)	January 2027	Risk Officer	
55.	Quarterly Risk Committee Meeting	MFMA Sec 166 (2)(a)	January 2027	Risk Officer	
COUNCIL MEETING					

FEBRUARY 2027

Item no.	Deliverable/Action	Legislative Requirement of Information	Target Date	Responsibility	
56.	Finalize discussions of personnel structure (2026/27)	Internal process	February 2027	MM and Senior Managers & Officials of PMS/IDP/LED to convene meeting	
57.	Discuss capital budget for (2026/27, 2028/29 & 2029/30); budget and tariffs (2026/27, 2027/28 & 2029/30)	Internal process	February 2027	Director: Financial Services to chair the meeting	
58.	Strategic session with Council and Senior Management including development of the Nama Khoi Integrated Development Plan	Internal process	February 2027	Councillors, MM and designated senior management to attend	
59.	Council approve adjustment budget (2026/27) and SDBIP Amendments (Review the KPI's and annual performance targets)	MFMA Section 29	February 2027	MM, Director: Financial Services	
60.	Finalize settlement based / ward plans	Internal process	February 2027	Municipal Manager	
61.	Submit the approved adjustments budget to the Provincial Treasury and National Treasury	MFMA Section 72(1)(b)	February 2027	Director: Financial Services	
62.	Note any provincial and national allocations to municipalities for incorporation into budget	MFMA Guidance	February 2027	MM and Senior Managers	
63.	Mid-year Budget engagements program of Provincial Treasury	Provincial Engagement	February 2027	MM, Senior Managers, Internal Audit & Officials of PMS/IDP/LED to attend	
64.	Receive notification of any transfers that will be made to the municipality from other municipalities in each of the next three financial years	MFMA Section 37(2): In order to enable municipalities to include allocations from other municipalities in their budgets and to plan effectively for the spending of such allocations, the accounting officer of a municipality responsible for the transfer of any allocation to another municipality must, by no later than 120 days before the start of its budget year, notify the receiving municipality of the projected amount of any allocation proposed to be transferred to that municipality during each of the next 3 financial years.	Before 28 February	MM and Senior Managers	
65.	Finalize draft detailed departmental operational plans for inclusion in the IDP	Internal process	February 2027	MM and Senior Managers	
66.	Receive audit report on annual financial statements from the Auditor General	MFMA. Section 126 (3) MFMA Section 126(3): The Auditor-General must- (a) audit those financial statements; and (b) submit an audit report on those statements to the accounting officer of the municipality or entity within three months of receipt of the statements.	February 2027	Auditor General to provide report to MM	
67.	Audit Committee Meeting	MFMA Sec 166 (4)(b)	February 2027	Senior Internal Auditor	

Item no.	Deliverable/Action	Legislative Requirement of Information	Target Date	Responsibility	
68.	The Accounting Officer to address any issues raised by the Auditor-General in the audit report & prepare action / audit plans to address issues raised to be incorporated into the annual report.	MFMA Section 131	February 2027	Director: Financial Services	
69.	Report to the AC on implementation of the Risk-based Audit Plan	MFMA Sec 165 (2)(b)	February 2027	Senior Internal Auditor	
		COUNCIL MEETING			

MARCH 2027

Item no.	Deliverable/Action	Legislative Requirement of Information	Target Date	Responsibility	
70.	Section 71 monthly report	MFMA Section 71: <i>The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections</i>	March 2027	Director: Financial Services	
71.	Finalize operating and capital budget plus budget related policies	Internal process	March 2027	Director: Financial Services to chair the meeting & Senior Managers and designated management in attendance	
72.	Mayor presents draft budget , Draft IDP review , draft Ward Plans and Draft Top Layer SDBIP (2027/28) to Council.	MFMA Section 16: <i>The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.</i> (2) <i>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.</i>	March 2027	Mayor	
73.	IDP Representative / IGR Forum Consultation via applicable platforms	MFMA, Section 23(1) IGR Framework Act Section 29	March 2027	Officials of PMS/IDP/LED. Executive Committee, Ward Councilors, Municipal Manager & Senior Managers to attend	
74.	Receive bulk resource providers' price increases as tabled in Parliament or the provincial		March 2027	Municipal Manager	

Item no.	Deliverable/Action	Legislative Requirement of Information	Target Date	Responsibility	
	legislature				
75.	Table Final Annual Report (2025/26) to Council	MFMA Section 127	March 2027	Municipal Manager & Officials of PMS/IDP/LED	
76.	Publish Final Annual Report (2025/26) for comment AND submit to the Auditor General; relevant provincial treasury and MEC COGHSTA	MFMA Section 127 (5)	March / April 2027	Officials of PMS/IDP/LED	
77.	Submit a hard copy signed by MM and CD containing Audit Action Plan & Management Report to Provincial Treasury	MFMA Section 131(1)	March 2027	Municipal Manager & Director: Financial Services	
78.	Compile Oversight Report for submission to council with final Annual Report.	MFMA Section 129	March 2027	Oversight Committee & Office of MM	
79.	Workshop : Delegation of power		March 2027	Senior Management, Managers, Councilors	
80.	Workshop : Infrastructure		March 2027	Senior Management, Managers, Councilors	
81.	Workshop : Tariffs		March 2027	Senior Management, Managers, Councilors	
		COUNCIL MEETING			

APRIL 2027

82.	Section 71 monthly report	MFMA Section 71: The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections	April 2027	Director: Financial Services	
83.	Publish notice of approval of draft budget and IDP	MFMA Section 22 (a)(ii) MSA, Section 29 (b)	April 2027	Director: Financial Services & Officials of PMS/IDP/LED	
84.	Publish details of public consultation to gain input on Draft IDP and Budget (minimum 7 days)	MSA Section 25(4)	April 2027	Officials of PMS/IDP/LED	
85.	Submit the budget as well as the IDP to the Provincial Treasury, National Treasury and other	MFMA Section 22	April 2027	Director: Financial Services and Officials of	

Item no.	Deliverable/Action	Legislative Requirement of Information	Target Date	Responsibility	
	affected organs of state			PMS/IDP/LED	
86.	Copies of draft budget, IDP review and SDBIP made available at libraries and municipal pay points	MFMA Section 22 (a)(ii) MSA, Section 29 (b)	April 2027	Director: Financial Services and Officials of PMS/IDP/LED	
87.	Submit Draft IDP to the District Municipality for comment	MSA, Section 29 (3)(b)	April 2027	Officials of PMS/IDP/LED	
88.	Provincial/National Treasury Budget Engagements	IGR Framework Act Section 29	April 2027	MM & Director: Financial Services	
89.	Receive business plans for inclusion in SDBIP		April 2027	Senior Managers and MM	
90.	Submit Q3 quarterly report on implementation of the budget and financial state of affairs to Council	MFMA, Section 52(d)	April 2027	MM & Mayor	
91.	Approval by NERSA for municipal tariffs after conclusion of public participation process.		April 2027	Director: Financial Services to communicate new tariffs	
92.	Closing date for public comment and or objection to IDP Review and Budget		April 2027	Officials of PMS/IDP/LED	
93.	Quarterly Risk Reviews	MFMA Sec 166 (2)(a)	April 2027	Risk Officer	
		COUNCIL MEETING			

MAY 2027

Item no.	Deliverable/Action	Legislative Requirement of Information	Target Date	Responsibility	Progress against target and comments
94.	Section 71 monthly report	MFMA Section 71: <i>The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections</i>	May 2027	Director: Financial Services	
95.	Quarterly Risk Committee Meeting	MFMA Sec 166 (2)(a)	May 2027	Director: Financial Services	
96.	IDP & Budget Steering Committee consider public's comments on Draft IDP Review, Draft Budget and Draft SDBIP Strategic Sessions to be held for inputs (including all key components of the IDP) on the compilation and finalization of the IDP 2025/2026 and Budget 2024/2025		May 2027	Mayor, Council, MM, Senior Managers and designated Management	
97.	Council approved final IDP Review AND Draft Budget	MSA Section 34	May 2027	Council, MM & Director: Financial Services	
98.	Ward Committee meetings, Public consultation with all Wards to obtain public input on draft IDP/Budget and consult key stakeholders.	MFMA, Section 22 & 23(1) Municipal Structures Act Section 32 & 74 Disaster Management Act, 2002: Regulations issued in terms of Section 27(2) of the Act (applicable to public meetings)	May 2027	Ward Councilors & Ward Committees and Officials of PMS/IDP/LED Ward Councilors & Ward Committees	
		COUNCIL MEETING			

JUNE 2027

Item no.	Deliverable/Action	Legislative Requirement of Information	Target Date	Responsibility	Progress against target and comments
99.	Develop departmental SDBIP for 2025/26 financial year and approval by Municipal Manager	MSA Chapter 6	June 2027	Officials of PMS/IDP/LED to gain input from MM, Senior Managers and SDBIP KPI Owners	
100.	Section 71 monthly report	<i>MFMA Section 71: The accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget- as per subsections</i>	June 2027	Director: Financial Services	
101.	Submit approved Final reviewed IDP and Budget to National & Provincial Treasury and MEC COGHSTA	MSA Section 32 MFMA Section 22(a)(b)	June 2027	Director: Financial Services Officials of PMS/IDP/LED	
102.	Publish notice of approval of final IDP and Budget and place on website	MSA Section 21	June 2027	Director: Financial Services and Officials of PMS/IDP/LED	
103.	Copies of approved budget and IDP Review made available at libraries	MSA Section 21	June 2027	Director: Financial Services and Officials of PMS/IDP/LED	
104.	Submit Top Layer SDBIP 2025/26 to Mayor for approval; Submit draft performance contracts 2025/26 to the Mayor (table to Council for notification, publish on website & make public in local media)	MFMA Section 53	June 2027	MM & Officials of PMS/IDP/LED	
105.	IDP Representative / IGR Forum consultation via applicable platforms	MFMA, Section 23(1) MSA, Section 29(1)(b) (activity is in support of particular section) IGR Framework Act Section 29	June 2027	Officials of PMS/IDP/LED, Mayor, Ward Councilors, Municipal Manager & Senior Managers to attend	
106.	Complete and distribute budget assumptions and prepare Medium Term Budget Policy Statement	Internal process	June 2027	Director: Financial Services	
107.	Consolidated community needs analysis and submission of Provincial and National priorities to DLG for Provincial Delivery	IGR Framework Act Section 29	June 2027	MM & Officials of PMS/IDP/LED	
108.	Council approve the Risk Register and Risk Based Audit Plan		June 2027	Municipal Manager	
109.	Table the IA Charter to the Audit Committee for approval	IA Charter	June 2027	Senior Internal Auditor	

Item no.	Deliverable/Action	Legislative Requirement of Information	Target Date	Responsibility	Progress against target and comments
110.	Table the Audit Committee Charter to Council for approval	AC Charter	June 2027	Senior Internal Auditor	
111.	Audit Committee Meeting	MFMA Sec 166 (4)(b)	June 2027	Senior Internal Auditor	
112.	Table Risk-based Audit Plan to the AC for approval	MFMA Sec 165 (2)(a)	June 2027	Senior Internal Auditor	
113.	Report to the AC on implementation of the Risk-based Audit Plan	MFMA Sec 165 (2)(b)	June 2027	Senior Internal Auditor	
114.	Review of risk management policy Review risk management strategy Detailed risk management implementation plan Risk Management Committee Charter Term of Reference Ethics Committee	MFMA Sec 165 (2)(b)	June 2027	Risk Officer	
115.	Annual Risk Register Review	MFMA Sec 165 (2)(b)	June 2027	Risk Officer	
116.	Compiled Fraud Register	MFMA Sec 165 (2)(b)	June 2027	Risk Officer	
		COUNCIL MEETING			

