



WC052

# 2026/2027

## PROCESS PLAN / TIME SCHEDULE OUTLINING KEY DEADLINES

***2027/2028 Preparation  
Period***

*Integrated Development Planning,  
Budgeting, Performance  
Management, & Municipal Spatial  
Development Framework*

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## 1. INTRODUCTION

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This Process Plan/Time Schedule is prepared in terms of Section 21(1)(a) and (b) of the Local Government: Municipal Finance Management Act, No. 56 of 2003 and Section 34 of the Local Government: Municipal Systems Act, No. 32 of 2000, and is applicable to the 2026/2027 financial year in preparation of the following financial year, 2027/2028.

An Integrated Development Plan (IDP) is the principal strategic planning instrument adopted by the Municipal Council, designed to guide and inform all planning, budgeting, management, and decision-making processes in a municipality. It integrates and aligns the municipality's development priorities, objectives, and strategies with available resources, ensuring coordinated and sustainable development.

### THE INTEGRATED DEVELOPMENT PLAN

- is adopted by council within one year after a municipal election and remains in force for the council's elected term (*a period of 5 years*);
- is drafted and reviewed annually in consultation with the local community as well as interested organs of state and other role players;
- forms the frame and basis for the municipality's budget and performance management system;
- binds the municipality in the exercising of its executive authority, except to the extent of any inconsistency between a municipality's integrated development plan and national or provincial legislation, in which case such legislation prevails; and
- binds all other persons to the extent that those parts of the integrated development plan that impose duties or affect the rights of those persons have been passed as a by-law.

## 2. LEGAL PLANNING CONTEXT

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Section 21(1)(a) and (b) of the Local Government: Municipal Finance Management Act, No. 56 of 2003 compels the Mayor to -

- (a) coordinate 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).*

When the annual budget of the municipality is prepared, the Mayor must -

- (a) take into account the municipality's integrated development plan;*
- (b) take all reasonable steps to ensure that the municipality revises the integrated development plan in terms of section 34 of the Municipal Systems Act, taking into account realistic revenue and expenditure projections for future years;*
- (c) take into account the national budget, the relevant provincial budget, the national government's fiscal and macro-economic policy, the annual Division of Revenue Act and any agreements reached in the Budget Forum;*
- (d) consult –*
  - (i) the relevant district municipality and all other local municipalities within the area of the district municipality, if the municipality is a local municipality;*
  - (ii) all local municipalities within its area, if the municipality is a district municipality;*
  - (iii) the relevant provincial treasury, and when requested, the National Treasury; and*
  - (iv) any national or provincial organs of state, as may be prescribed; and*
- (e) provide, on request, any information relating to the budget –*

- (i) to the National Treasury; and*
- (ii) subject to any limitations that may be prescribed, to –*
  - (aa) the national departments responsible for water, sanitation, electricity and any other service as may be prescribed;*
  - (bb) any other national and provincial organ of states, as may be prescribed; and*
  - (cc) another municipality affected by the budget.*

The processes that affect the Integrated Development Plan (IDP) and the Budget of the Municipality are guided by legislation to ensure that certain standards and governance principles are upheld. A Time Schedule is developed to outline the key activities and milestones that the Municipality will undertake in reviewing the IDP and preparing the annual Budget. This Time Schedule is a strategic tool that promotes integration and alignment between the IDP, the Budget, the Service Delivery and Budget Implementation Plan (SDBIP), and any other related planning or implementation processes. The aim is to ensure a coordinated, efficient, and legally compliant approach to municipal planning and service delivery.

### 3. THE INTEGRATED DEVELOPMENT PLAN PROCESS

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Chapter 5 of the Local Government: Municipal Systems Act, No. 32 of 2000 provides for integrated development planning by municipalities. It emphasizes that every municipality must engage in developmentally-oriented planning to give effect to the objectives of local government as outlined in Section 152 of the Constitution of the Republic of South Africa, 1996 (“the Constitution”). Furthermore, Section 153 of the Constitution outlines the developmental duties of municipalities, requiring them to structure and manage their administration, budgeting, and planning processes to give priority to the basic needs of the community and to promote social and economic development.

Together with other organs of state, municipalities are also mandated to contribute to the progressive realization of the fundamental rights enshrined in Sections 24, 25, 26, 27, and 29 of the Constitution, which include the rights to a healthy environment, property, housing, health care, food, water, social security, and education.

In accordance with the Local Government: Municipal Systems Act, No. 32 of 2000, each Municipal Council is required to adopt a single, inclusive, and strategic plan for the development of the municipality within a prescribed period after the commencement of its elected term. The IDP must:

- Link, integrate, and coordinate municipal development plans and consider any existing proposals for the development of the municipality;
- Align the resources and capacity of the municipality with the implementation of the plan;
- Form the policy framework and general basis on which the municipality’s annual budgets must be based;
- Comply with the provisions of the Municipal Systems Act; and
- Be compatible with national and provincial development plans, including those from National and Provincial Treasuries, and conform to any other binding legislative planning requirements.

Section 34 of the Municipal Systems Act provides for the review and/or amendment of the Integrated Development Plan. The IDP must be reviewed annually, taking into account:

- The results of performance measurements of the municipality and its administration;
- Any changing circumstances that may impact municipal development priorities.

Where necessary, the IDP may be amended in accordance with a prescribed process, which must be adopted by the Municipal Council.

## 4. BUDGET PREPARATION PROCESS

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Chapter 4 of the Local Government: Municipal Finance Management Act, No. 56 of 2003 makes provision for the municipal budget and its processes.

Section 24 (1) states that the municipal council must at least 30 days before the start of the budget year consider approval of the annual budget. An annual budget –

- (a) must be approved before the start of the budget year;*
- (b) is approved by the adoption by the council of a resolution; and*
- (c) must be approved together with the adoption of resolutions as may be necessary –*
  - (i) imposing any municipal tax for the budget year;*
  - (ii) setting any municipal tariffs for the budget year;*
  - (iii) approving measurable performance objectives for revenue from each source and for each vote in the budget;*
  - (iv) approving any changes to the municipality's integrated development plan; and*
  - (v) approving any changes to the municipality's budget-related policies.*

The Act makes further provisions for the revision of the annual budget of the Municipality.

Section 28 (1) states that “A municipality may revise an approved annual budget through an adjustments budget.”

Section 2 further states that an adjustments budget -

- (i) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;*
- (ii) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;*
- (iii) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;*
- (iv) may authorise the utilisation of projected savings in one vote towards spending under another vote;*
- (v) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to*

*include projected roll-overs when the annual budget for the current year was approved by the council;*

*(vi) may correct any errors in the annual budget; and*

*(vii) may provide for any other expenditure within a prescribed framework.*

*(3) An adjustments budget must be in a prescribed form.*

*(4) Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.*

*(5) When an adjustments budget is tabled, it must be accompanied by—*

*(a) an explanation of how the adjustments budget affects the annual budget;*

*(b) a motivation for any material changes to the annual budget;*

*(c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and*

*(d) any other supporting documentation that may be prescribed.*

*(6) Municipal tax and tariffs may not be increased during a financial year except when required in terms of a financial recovery plan.*

*(7) Sections 22(b), 23(3) and 24(3) apply in respect of an adjustments budget, and in such application, a reference in those sections to an annual budget must be read as a reference to an adjustments budget.*

The Budget and the Integrated Development Plan are interlinked, it is therefore important that the processes are coordinated in a manner that will ensure mutual consistency and credibility.

## 5. THE MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK PROCESS

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The process for the drafting and amendment of a MSDF is prescribed in Sections 11 to 13 of the Western Cape Land Use Planning Act; Sections 3 to 8 of the Land Use Planning By-Law for Prince Albert Local Municipality; Section 20 of the Spatial Planning and Land Use Management Act (SPLUMA), and the Local Government: Municipal Systems Act Regulations Chapters 2 and 3.

In summary, the process that is proposed for the amendment of the Prince Albert SDF is as follows:

- a) notice of the proposal to amend the SDF must be published in two official languages, which notices must indicate:
  - (i) the municipality's intention to amend the MSDF; and
  - (ii) the process to be followed for amendment of the MSDF.
- b) a letter must be sent to the Provincial Minister advising of the intention to amend the MSDF and the process that will be followed.
- c) a register of relevant stakeholders that may be invited to comment on the draft MSDF must be populated.
- d) a Project Committee must be established, which committee must consist of –
  - (i) the Municipal Manager (or a municipal employee designated by the Municipal Manager);
  - (ii) municipal employees appointed by the Municipal Manager from at least the following internal departments:
    - (i) Integrated Development Plan office;
    - (ii) Spatial Planning;
    - (iii) Engineering departments;
    - (iv) Local Economic Development; and
    - (v) Housing.
- e) the Project Committee must compile a status quo report and submit to Council for adoption.
- f) following the adoption of the status quo report the Project Committee must compile the first draft amended MSDF and submit to Council for provisional adoption and a mandate to publish for public participation.
- g) public participation must be conducted over a period of 60 days and includes:
  - (i) comments invited from the community/general public;
  - (ii) comments invited from interested and affected parties;

- (iii) comments invited from the District Municipality;
  - (iv) comments invited from the Provincial Minister.
- h) the municipality may not approve the amended MSDF until comment has been received or 60 days have expired.
- i) any comment from the parties mentioned in (g) must be taken into account.
- j) a member or committee of a municipal council may introduce a proposal for amending an SDF in the Council.
- k) any proposed amendments must be submitted to Council, accompanied by a memorandum setting out the reasons for the proposal and must demonstrate that the amendment is in line with the District Municipality's Framework for Integrated Planning.
- l) if the changes to the draft amended MSDF is materially different from the initial version that was advertised, it must be re-advertised.
- m) council must consider all representations received in respect of the proposed amended MSDF before finally adopting the amended MSDF.
- n) notice of the adoption of the MSDF must be published in the media and the Provincial Gazette within 14 days of the date of adoption.
- o) the Municipal Manager must within 10 days of the adoption submit a copy of the amended MSDF as adopted by Council to the MEC for Local Government for evaluation in terms of the provision of section 32 of the MSA, which submission must include:
  - (i) a summary of the public participation process;
  - (ii) a statement that the process set out in section 29(1) of the Local Government: Municipal Systems Act 32 of 2000 has been complied with; and a copy of the District's Framework for Integrated Development Planning.

## 6. PERFORMANCE MANAGEMENT

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Organisational performance management is an integral component of the municipality's Integrated Development Plan (IDP), Budget and Performance Management System (PMS). It provides the framework through which the municipality translates its strategic priorities and developmental objectives into measurable programmes, projects, outputs and outcomes, while ensuring accountability for the effective and efficient use of public resources.

The legislative framework requires the IDP, Budget and PMS processes to be integrated and undertaken in accordance with an approved Process Plan and Time Schedule. Section 21 of the Municipal Finance Management Act, 2003 (Act 56 of 2003) requires the Mayor to table a time schedule at least ten months before the commencement of the financial year, setting out key deadlines for the preparation, tabling and approval of the Budget, the annual review of the IDP and budget-related policies, and related consultation processes

The Municipal Systems Act, 2000 (Act 32 of 2000), particularly Chapter 5 and Chapter 6, provides for integrated development planning and performance management, while the Local Government: Municipal Planning and Performance Management Regulations, 2001 provide further requirements for the establishment and implementation of a performance management system linked to the IDP. The legislative framework therefore requires organisational performance to be planned, monitored, measured, reported and reviewed as part of the municipality's overall planning and budgeting cycle.

## 7. ALIGNMENT BETWEEN THE INTEGRATED DEVELOPMENT PLAN, BUDGET AND PERFORMANCE MANAGEMENT

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The key tools available to municipalities in becoming more developmental are good governance through the Integrated Development Plan, Budget, Spatial Planning, Performance Management, and public participation through the involvement of communities and community organisations in matters of local government.

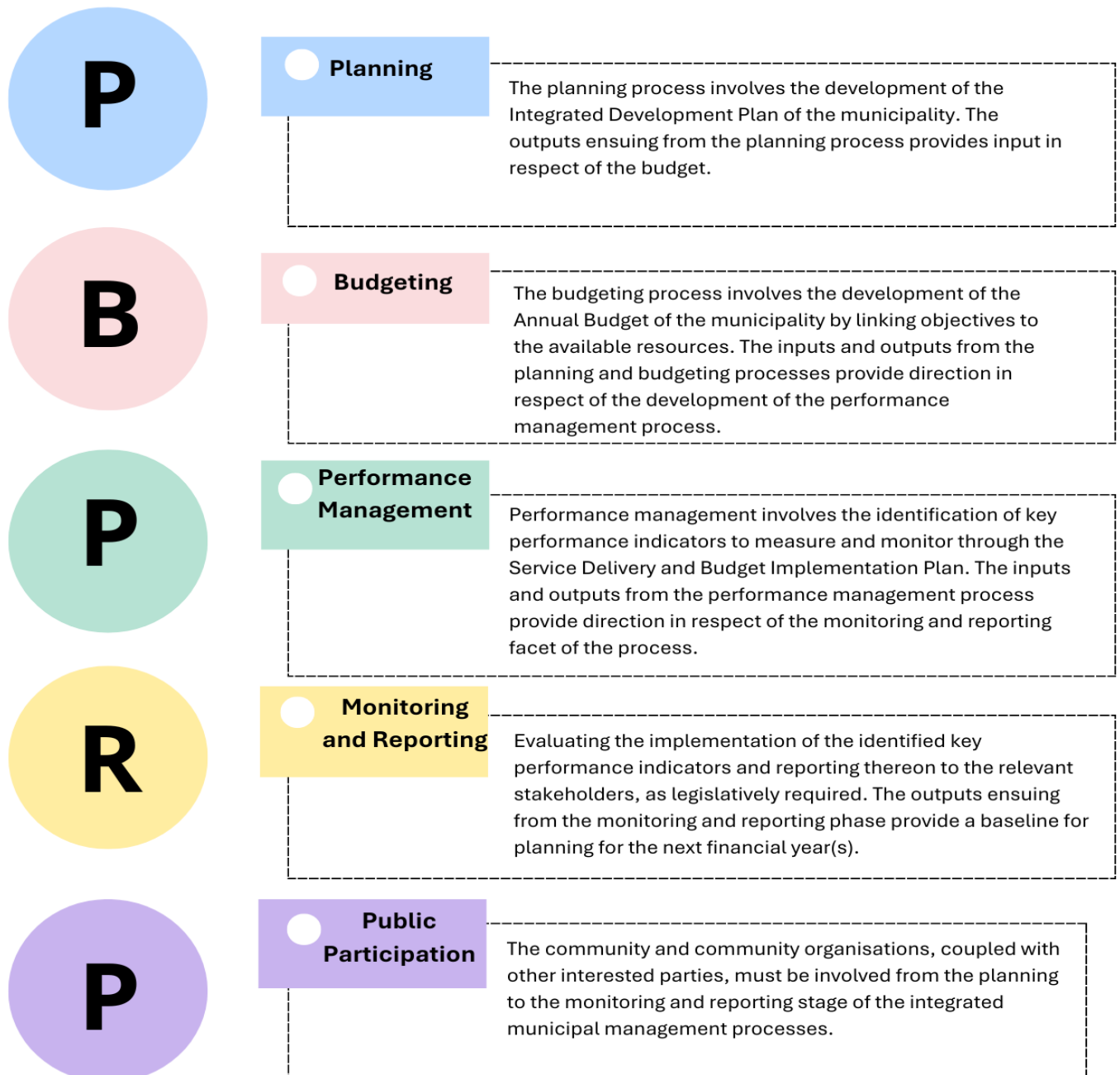
Circular 13 of the Local Government: Municipal Finance Management Act, No. 56 of 2003 makes provision for the development of a Service Delivery and Budget Implementation Plan and states that - *“The budget gives effect to the strategic priorities of the municipality and is not a management or implementation plan. The Service Delivery and Budget Implementation Plan, therefore, serves as a “contract” between the administration, council, and community expressing the goals and objectives set by the council as quantifiable outcomes that can be implemented by the administration over the next twelve months. This provides the basis for measuring performance in service delivery against end-of-year targets and implementing the budget.”*

Accordingly, the IDP, Budget and Performance Management Time Schedule serve as an integrated mechanism to coordinate strategic planning, resource allocation, performance management, monitoring and reporting. It establishes clear responsibilities and deadlines to ensure that municipal priorities are translated into funded programmes and measurable performance commitments, thereby strengthening accountability, transparency, service delivery and good governance.

The figure below provides an overview of integrated municipal management through linking planning, budgeting, delivery, and monitoring:

# INTEGRATED MUNICIPAL PLANNING

The figure below provides an overview of integrated municipal management through linking planning, budgeting, delivery, and monitoring:



## 8. HORIZONTAL AND VERTICAL ALIGNMENT

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The Integrated Development Plan must be aligned with all the plans of the Prince Albert Local Municipality, those of the District Municipality in the Central Karoo, including the National and Provincial Departments. The alignment of these plans is to mitigate any duplication of initiatives and the funding allocation of financial and human resources.

Section 24(1) of the Local Government: Municipal Systems Act, No. 32 of 2000 makes provision for Municipal planning in cooperative government and states –

*(1) The planning undertaken by a municipality must be aligned with, and complement, the development plans and strategies of other affected municipalities and other organs of state so as to give effect to the principles of cooperative government contained in section 41 of the Constitution.*

The Act further state that if an organ of the state initiates national or provincial legislation requiring municipalities to comply with planning requirements, must consult with organised local government before the legislation is introduced in Parliament or a provincial legislature, or, in the case of subordinate legislation, before that legislation is enacted.

## 9. KEY STAKEHOLDERS

The following key Stakeholders contribute towards the success of the Integrated Development Plan, Budget & Performance Management processes of the Prince Albert Local Municipality:

| INTERNAL STAKEHOLDERS    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| STAKEHOLDER              | ROLES AND RESPONSIBILITIES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Council</b>           | <ul style="list-style-type: none"> <li>○ Approves and adopts the Integrated Development Plan process plan and budget timetable</li> <li>○ Approves the Integrated Development Plan, Spatial Development Framework and Medium-Term Revenue and Expenditure Framework</li> <li>○ Monitors the implementation of the Integrated Development Plan and budget and considers any amendments to the plan when necessary</li> <li>○ Allocation and alignment of human (organizational structure) and financial (budget) resources for the implementation of the Integrated Development Plan</li> </ul>                                                                                                                         |
| <b>Executive Mayor</b>   | <ul style="list-style-type: none"> <li>○ Consider the Integrated Development Plan Process Plan &amp; Budget timetable and submit it to Council for approval</li> <li>○ Overall management, coordination and monitoring of the Integrated Development Plan and Budget Process</li> <li>○ Assign and delegate responsibilities to the Municipal Manager, Chief Financial Officer, and other relevant Senior Managers for the implementation of the Integrated Development Plan and Budget Process</li> <li>○ Submit the draft and final Integrated Development Plan and Budget to Council for approval</li> <li>○ Provide political guidance in respect of the Integrated Development Plan and Budget Process</li> </ul> |
| <b>Speaker</b>           | <ul style="list-style-type: none"> <li>○ Overall monitoring of the public participation process</li> <li>○ Establishment and oversight of the ward committee system</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Ward Councillors</b>  | <ul style="list-style-type: none"> <li>○ Liaison between the public and the municipality</li> <li>○ Assist in facilitating meaningful participation by the public and relevant stakeholders in the Integrated Development Plan and Budget Process</li> <li>○ Oversee the public meetings and other engagements in their respective wards</li> <li>○ Monitor the implementation of the programmes/projects culminating from the Integrated Development Plan and Budget in the respective wards</li> </ul>                                                                                                                                                                                                               |
| <b>Municipal Manager</b> | <ul style="list-style-type: none"> <li>○ Fulfil the duties and responsibilities of the Accounting Officer as per the Local Government: Municipal Finance Management Act, No. 56 of 2003</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

| INTERNAL STAKEHOLDERS                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| STAKEHOLDER                                 | ROLES AND RESPONSIBILITIES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                             | <ul style="list-style-type: none"> <li>Managing and coordinating the entire Integrated Development Plan and Budget Process as assigned by the Executive Mayor</li> <li>Chairperson of the Integrated Development Plan and Budget Steering Committee</li> <li>Establish task teams for the alignment and implementation of programmes/projects identified in the Integrated Development Plan</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Chief Financial Officer</b>              | <ul style="list-style-type: none"> <li>The Chief Financial Officer performs all the budgeting duties as delegated by the Accounting Officer in terms of Section 81 of the Local Government: Municipal Finance Management Act, No. 56 of 2003</li> <li>Managing and co-ordinates the entire budget process</li> <li>Ensures proper alignment between the Integrated Development Plan and Budget Processes</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Manager: Integrated Development Plan</b> | <ul style="list-style-type: none"> <li>Prepare the Integrated Development Plan process plan and coordinate the implementation thereof</li> <li>Manage and coordinate the operational activities of the entire Integrated Development Plan Process</li> <li>Facilitate effective engagements for public and stakeholder participation in all wards</li> <li>Represent the municipality at inter-governmental engagements with other spheres of government</li> <li>Drafting of all Integrated Development Plan documentation</li> <li>Submit the draft Integrated Development Plan to the Member of the Executive Committee in the Province for comment</li> <li>Publish the draft Integrated Development Plan for comment to the public</li> <li>Incorporate all comments on the draft Integrated Development Plan for submission to the Municipal Manager</li> <li>Facilitate alignment between the Integrated Development Plan and budget</li> <li>Ensure alignment of the municipal Integrated Development Plan with the Integrated Development Plan Framework of the District Municipality</li> </ul> |
| <b>Senior Managers</b>                      | <ul style="list-style-type: none"> <li>Provide technical and financial information in respect of analysing the priority issues of communities</li> <li>Provide technical and budgetary input in respect of the development and operational strategies of the municipality</li> <li>Preparation of project proposals and business plans for priority projects</li> <li>Ensure integration of all projects &amp; programmes culminating from the Integrated Development Plan process</li> <li>Submit project proposals and business plans to the relevant authorities for funding and or technical support</li> <li>Facilitate the incorporation and updating of all relevant sector plans in the Integrated Development Plan</li> </ul>                                                                                                                                                                                                                                                                                                                                                                    |

| EXTERNAL STAKEHOLDERS                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| STAKEHOLDER                                | ROLES AND RESPONSIBILITIES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>National Government</b>                 | <ul style="list-style-type: none"> <li>○ National Treasury issues guidelines on the manner in which municipal councils should prepare and process their annual budgets</li> <li>○ Assist with funding and technical support in respect of projects &amp; programmes emanating from the Integrated Development Plan process</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Western Cape Provincial Government</b>  | <ul style="list-style-type: none"> <li>○ Ensuring vertical alignment of the municipal Integrated Development Plan with all the relevant provincial sector departments</li> <li>○ Facilitate structured inter-governmental engagements between the municipality and provincial government (Integrated Development Plan Indaba and LGMTEC)</li> <li>○ Participate in the Integrated Development Plan processes through local offices</li> <li>○ Assessment and comment on draft Integrated Development Plans to strengthen the credibility thereof</li> <li>○ Assessment of the Medium-Term Revenue and Expenditure Framework to improve the responsiveness of the budget to the priority needs of communities</li> <li>○ Provincial Treasury provides guidelines for the preparation and processing of the municipal budget</li> <li>○ Assist with funding and technical support in respect of projects and programmes emanating from the Integrated Development Plan process</li> </ul> |
| <b>Central Karoo District Municipality</b> | <ul style="list-style-type: none"> <li>○ Ensure vertical and horizontal alignment of the municipal Integrated Development Plan with the district as well as neighbouring municipalities</li> <li>○ Facilitate district-wide Integrated Development Plan engagements to foster cross-border planning between municipalities in the Central Karoo District</li> <li>○ Facilitate joint planning initiatives between municipalities in the district with national and provincial spheres of government</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Ward Committees</b>                     | <ul style="list-style-type: none"> <li>○ Serve as an advisory body to the Ward Councillor in respect of the Integrated Development Plan and Budget</li> <li>○ Encourage active participation from all stakeholders in their respective wards</li> <li>○ Identify the critical development needs of the community and prioritize such needs in their respective wards</li> <li>○ Provide input in the draft Integrated Development Plan and Budget</li> <li>○ Monitor the implementation of the programmes/projects culminating from the Integrated Development Plan and budget in the respective wards</li> </ul>                                                                                                                                                                                                                                                                                                                                                                       |
| <b>General Public</b>                      | <ul style="list-style-type: none"> <li>○ Participate meaningfully in the Integrated Development Plan and Budget Processes of the municipality</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

## 10. 2026/2027 TIME SCHEDULE OF KEY DEADLINES - PREPARATION: 2027/2028 FINANCIAL YEAR

### 10.1 SEPTEMBER 2026: ANALYSIS AND PLANNING

| ACTIVITY / TASK |                                                                                                                 | LEGISLATIVE REQUIREMENTS                                                                                                                                                     | FOCUS AREA                  |            |                        |                                         | RESPONSIBLE OFFICIAL                                                         |
|-----------------|-----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|------------------------|-----------------------------------------|------------------------------------------------------------------------------|
| REFERENCE       | DESCRIPTION                                                                                                     |                                                                                                                                                                              | INTEGRATED DEVELOPMENT PLAN | BUDGET     | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                                                              |
| 1.              | Advertising of the 2026/2027 Time Schedule<br>Outlining Key Deadlines                                           | Section 28 (3) of the Local Government: Municipal Systems Act, No. 32 of 2000<br><br>Section 75(2) of the Local Government: Municipal Finance Management Act, No. 56 of 2003 | 01/09/2026                  |            |                        |                                         | Director:<br>Corporate and Community Services                                |
| 2.              | Submit the Monthly Budget Statement for the month of August 2026 to the Executive Mayor and Provincial Treasury | Section 71 (1) Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                                            |                             | 14/09/2026 |                        |                                         | Chief Financial Officer                                                      |
| 3.              | Review organisational performance, Auditor-General findings and outstanding priorities                          | Section 41 of the Local Government: Municipal Systems Act, No. 32 of 2000                                                                                                    |                             | 30/09/2026 | 30/09/2026             |                                         | Chief Financial Officer<br><br>Director:<br>Corporate and Community Services |
| 4.              | Issue budget guidelines, assumptions, templates and departmental submission requirements                        | Section 21 & 68 of the Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                                    |                             | 30/09/2026 |                        |                                         | Chief Financial Officer                                                      |

| ACTIVITY / TASK |                                                                                                                                       | LEGISLATIVE REQUIREMENTS                  | FOCUS AREA                  |        |                        |                                         | RESPONSIBLE OFFICIAL                       |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-----------------------------|--------|------------------------|-----------------------------------------|--------------------------------------------|
| REFERENCE       | DESCRIPTION                                                                                                                           |                                           | INTEGRATED DEVELOPMENT PLAN | BUDGET | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                            |
| 5.              | Quarter 1 – Integrated Development Plan Representative Forum                                                                          | Intergovernmental Relations Framework Act | 29/09/2026                  |        |                        |                                         | Central Karoo District Municipality        |
| 6.              | Submit a status quo report to Council on the review of the MSDF for consideration and approval to proceed with the review of the MSDF | SPLUMA s20; Municipal Systems Act s29     |                             |        |                        | 30/09/2026                              | Director: Corporate and Community Services |

## 10.2 OCTOBER 2026: STRATEGIC REVIEW AND DEPARTMENTAL INPUTS

| ACTIVITY / TASK |                                                                                                                                                                                                             | LEGISLATIVE REQUIREMENTS                                                                                                | FOCUS AREA                  |            |                        |                                         | RESPONSIBLE OFFICIAL                         |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|------------------------|-----------------------------------------|----------------------------------------------|
| REFERENCE       | DESCRIPTION                                                                                                                                                                                                 |                                                                                                                         | INTEGRATED DEVELOPMENT PLAN | BUDGET     | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                              |
| 1.              | Submit the Monthly Budget Statement for the month of September 2026 to the Executive Mayor and Provincial Treasury                                                                                          | Section 71 (1) Local Government: Municipal Finance Management Act, No. 56 of 2003                                       |                             | 14/10/2027 |                        |                                         | Chief Financial Officer                      |
| 2.              | District Integrated Development Plan Managers Forum                                                                                                                                                         | Section 24 of the Local Government: Municipal Systems Act, No. 32 of 2000                                               | 15/10/2026                  |            |                        |                                         | Central Karoo District Municipalities        |
| 3.              | Submit the 2026/2027 Quarter One (1) Budget and Performance Assessment Report to Council                                                                                                                    | Section 52 (d) of the Local Government: Municipal Finance Management Act, No. 56 of 2003                                | 30/10/2026                  | 30/10/2026 |                        |                                         | Municipal Manager<br>Chief Financial Officer |
| 4.              | Integrated Development Plan public participation engagements in all four wards in the form of a ward feedback meeting                                                                                       | Sections 22 and 23 of the Local Government: Municipal Finance Management Act, No. 56 of 2003                            | 19 - 22/10/2026             |            |                        |                                         | Senior Management                            |
| 5.              | Review strategic priorities, institutional risks and service-delivery challenges                                                                                                                            | Local Government: Municipal Finance Management Act, No. 56 of 2003                                                      | 30/10/2026                  |            |                        |                                         | Senior Management                            |
| 6.              | Strategic Integrated Municipal Engagement (SIME) 1                                                                                                                                                          | Intergovernmental Relations Framework Act                                                                               | 12/10/2026                  |            |                        |                                         | Western Cape Government                      |
| 7.              | Public participation on Draft SDF - Publish/advertise the Draft SDF, make it available for inspection, invite written comments and representations, and conduct public meetings/hearings where appropriate. | SPLUMA s20(3); Municipal Systems Act ss16, 17 & 21; Promotion of Administrative Justice Act 3 of 2000, where applicable |                             |            |                        | 15/10/2026                              | Director: Corporate and Community Services   |

### 10.3 NOVEMBER 2026: PRIORITISATION AND BUDGET PREPARATION

| ACTIVITY / TASK |                                                                                                                  | LEGISLATIVE REQUIREMENTS                                                                                                                                                | FOCUS AREA                  |            |                        |                                         | RESPONSIBLE OFFICIAL                                                      |
|-----------------|------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|------------------------|-----------------------------------------|---------------------------------------------------------------------------|
| REFERENCE       | DESCRIPTION                                                                                                      |                                                                                                                                                                         | INTEGRATED DEVELOPMENT PLAN | BUDGET     | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                                                           |
| 1.              | Submit the Monthly Budget Statement for the month of October 2026 to the Executive Mayor and Provincial Treasury | Section 71 (1) Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                                       |                             | 13/11/2026 |                        |                                         | Chief Financial Officer                                                   |
| 2.              | District Integrated Development Plan Representative Forum                                                        | Intergovernmental Relations Framework Act                                                                                                                               | 26/11/2026                  |            |                        |                                         | Central Karoo District Municipality                                       |
| 3.              | Make public the 2026/2027 Quarter One (1) Budget and Performance Assessment Report                               | Section 75(2) of the Local Government: Municipal Finance Management Act, No. 56 of 2003<br>Section 21(b) of the Local Government: Municipal Systems Act, No. 32 of 2000 | 20/11/2026                  |            |                        |                                         | Director: Corporate and Community Services<br><br>Chief Financial Officer |
| 4.              | Consider capital projects, operational requirements and preliminary budget priorities                            | Municipal Budget and Reporting Regulations, Regulation 4                                                                                                                | 30/11/2026                  |            |                        |                                         | Budget Steering Committee                                                 |
| 5.              | Align municipal projects with provincial and national government programmes                                      | Section 29 of the Local Government: Municipal Systems Act, No. 32 of 2000                                                                                               | 30/11/2026                  |            |                        |                                         | Director: Corporate and Community Services<br><br>Chief Financial Officer |
| 6.              | Submit final first-draft IDP inputs, budget requests, KPIs and departmental SDBIPs                               | Internal deadline                                                                                                                                                       | 30/11/2026                  |            |                        |                                         | Heads of Departments                                                      |

| ACTIVITY / TASK |                                                                                  |                                                                               | FOCUS AREA                  |        |                        |                                         | RESPONSIBLE OFFICIAL                       |
|-----------------|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------|--------|------------------------|-----------------------------------------|--------------------------------------------|
| REFERENCE       | DESCRIPTION                                                                      |                                                                               | INTEGRATED DEVELOPMENT PLAN | BUDGET | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                            |
| 7.              | Draft Integrated Development Plan Process Plan                                   | Section 28 of the Local Government: Municipal Systems Act, No. 32 of 2000     | 02/11/2026                  |        |                        |                                         | Integrated Development Plan Coordinator    |
| 8.              | Local Government Elections                                                       | Electoral Act                                                                 | 04/11/2026                  |        |                        |                                         | Independent Electoral Commission           |
| 9.              | Conduct Integrated Development Plan situational analysis and socio-economic data | Section 26 (b) of the Local Government: Municipal Systems Act, No. 32 of 2000 | 30/11/2026                  |        |                        |                                         | Director: Corporate and Community Services |

## 10.4 DECEMBER 2026: CONSOLIDATION

| ACTIVITY / TASK |                                                                                                                   | LEGISLATIVE REQUIREMENTS                                                                                                                                              | FOCUS AREA                  |            |                        |                                         | RESPONSIBLE OFFICIAL                                                      |
|-----------------|-------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|------------------------|-----------------------------------------|---------------------------------------------------------------------------|
| REFERENCE       | DESCRIPTION                                                                                                       |                                                                                                                                                                       | INTEGRATED DEVELOPMENT PLAN | BUDGET     | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                                                           |
| 1.              | Submit the Monthly Budget Statement for the month of November 2026 to the Executive Mayor and Provincial Treasury | Section 71 (1) Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                                     |                             | 14/12/2026 |                        |                                         | Chief Financial Officer                                                   |
| 2.              | Departmental inputs into IDP Annexures and sector plans                                                           | Section 21 of the Local Government: Municipal Finance Management Act, No. 56 of 2003<br><br>Section 34 of the Local Government: Municipal Systems Act, No. 32 of 2000 | 15/12/2026                  |            |                        |                                         | Head of Departments                                                       |
| 3.              | Update financial assumptions in line with National Treasury guidance                                              | Local Government: Municipal Finance Management Act, No. 56 of 2003<br><br>Municipal Budget and Reporting Regulations, Regulation                                      |                             | 15/12/2026 |                        |                                         | Chief Financial Officer                                                   |
| 4.              | Prepare the first consolidated draft IDP and MTREF budget                                                         | Sections 16 - 17 of the Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                            | 30/12/2026                  |            |                        |                                         | Director: Corporate and Community Services<br><br>Chief Financial Officer |

| ACTIVITY / TASK |                               | LEGISLATIVE REQUIREMENTS                  | FOCUS AREA                  |        |                        |                                         | RESPONSIBLE OFFICIAL                                                   |
|-----------------|-------------------------------|-------------------------------------------|-----------------------------|--------|------------------------|-----------------------------------------|------------------------------------------------------------------------|
| REFERENCE       | DESCRIPTION                   |                                           | INTEGRATED DEVELOPMENT PLAN | BUDGET | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                                                        |
| 5.              | Provincial IDP Managers Forum | Intergovernmental Relations Framework Act | 02 - 03/12/2026             |        |                        |                                         | Western Cape Government<br><br>Integrated Development Plan Coordinator |

## 10.5 JANUARY 2027: MID-YEAR ASSESSMENT

| ACTIVITY / TASK |                                                                                                                                | LEGISLATIVE REQUIREMENTS                                                                                                                                                  | FOCUS AREA                  |            |                        |                                         | RESPONSIBLE OFFICIAL                       |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|------------------------|-----------------------------------------|--------------------------------------------|
| REFERENCE       | DESCRIPTION                                                                                                                    |                                                                                                                                                                           | INTEGRATED DEVELOPMENT PLAN | BUDGET     | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                            |
| 1.              | Submit the Monthly Budget Statement for the month of December 2026 to the Executive Mayor and Provincial Treasury              | Section 71 (1) Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                                         |                             | 15/01/2027 |                        |                                         | Chief Financial Officer                    |
| 2.              | Review of the mid-year budget and performance assessment of the Municipality for the past six (6) months of the financial year | Section 72 of the Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                                      |                             | 25/01/2027 |                        |                                         | Senior Management                          |
| 3.              | Submit the 2026/2027 Mid-Year Budget and Performance Assessment Report to Council                                              | Section 72 of the Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                                      |                             | 25/01/2027 | 25/01/2027             |                                         | Municipal Manager                          |
| 4.              | Submit the 2026/2027 Quarter Two (2) Budget and Performance Assessment Report to Council                                       | Sections 52 (d) of the Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                                 |                             | 25/01/2027 | 25/01/2027             |                                         | Municipal Manager                          |
| 5.              | Preparation of a Three-Year detailed Budget for submission to the Executive Mayor                                              | Section 36 of the Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                                      |                             | 29/01/2027 |                        |                                         | Chief Financial Officer                    |
| 6.              | Table the 2025/2026 Draft Annual Report before Council                                                                         | Section 127 of the Local Government: Municipal Finance Management Act, No. 56 of 2003<br><br>Section 21(a) of the Local Government: Municipal Systems Act, No. 32 of 2000 | 25/01/2027                  |            |                        |                                         | Director: Corporate and Community Services |
| 7.              | Publicise the Approved 2025/2026 Draft Annual Report for public comment                                                        | Section 127 (5)(a)(i)(ii) Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                              |                             |            | 25/01/2027             |                                         | Director: Corporate and Community Services |

| ACTIVITY / TASK |                                                                                                                                                              | LEGISLATIVE REQUIREMENTS                                                              | FOCUS AREA                  |        |                        |                                         | RESPONSIBLE OFFICIAL                                            |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------|--------|------------------------|-----------------------------------------|-----------------------------------------------------------------|
| REFERENCE       | DESCRIPTION                                                                                                                                                  |                                                                                       | INTEGRATED DEVELOPMENT PLAN | BUDGET | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                                                 |
| 8.              | Submit the Approved 2025/2026 Draft Annual Report to the Auditor General, Provincial Treasury and the Provincial Department responsible for Local Government | Section 127 (5)(b) Local Government: Municipal Finance Management Act, No. 56 of 2003 |                             |        | 25/01/2027             |                                         | Director: Corporate and Community Services                      |
| 9.              | Determine whether an adjustments budget or Integrated Development Plan amendment is required                                                                 | Section 28 of the Local Government: Municipal Finance Management Act, No. 56 of 2003  | 29/01/2027                  |        |                        |                                         | Executive Mayor<br>Municipal Manager<br>Chief Financial Officer |
| 10.             | Consider public submissions - Record, analyse and respond to comments and representations and identify amendments required to the Draft SDF.                 | SPLUMA s20(3); Municipal Systems Act s17                                              |                             |        |                        | 29/01/2027                              | Director: Corporate and Community Services                      |

## 10.6 FEBRUARY 2027: ADJUSTMENT AND DRAFTING

| ACTIVITY / TASK |                                                                                                                  | LEGISLATIVE REQUIREMENTS                                                                                                                                                    | FOCUS AREA                  |            |                        |                                         | RESPONSIBLE OFFICIAL                                                      |
|-----------------|------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|------------------------|-----------------------------------------|---------------------------------------------------------------------------|
| REFERENCE       | DESCRIPTION                                                                                                      |                                                                                                                                                                             | INTEGRATED DEVELOPMENT PLAN | BUDGET     | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                                                           |
| 1.              | Submit the Monthly Budget Statement for the month of January 2027 to the Executive Mayor and Provincial Treasury | Section 71 (1) Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                                           |                             | 12/02/2027 |                        |                                         | Chief Financial Officer                                                   |
| 2.              | Make public the 2026/2027 Quarter Two (2) Budget and Performance Assessment Report                               | Section 75(2) of the Local Government: Municipal Finance Management Act, No. 56 of 2003<br><br>Section 21(b) of the Local Government: Municipal Systems Act, No. 32 of 2000 | 01/02/2027                  | 01/02/2027 |                        |                                         | Director: Corporate and Community Services<br><br>Chief Financial Officer |
| 3.              | Make public the 2026/2027 Mid-Year Budget and Performance Assessment Report                                      | Section 75(2) of the Local Government: Municipal Finance Management Act, No. 56 of 2003<br><br>Section 21(b) of the Local Government: Municipal Systems Act, No. 32 of 2000 | 01/02/2027                  | 01/02/2027 |                        |                                         | Director: Corporate and Community Services<br><br>Chief Financial Officer |
| 4.              | Submit the 2026/2027 Draft Adjustments Budget to Council for consideration                                       | Section 28 of the Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                                        |                             | 25/02/2027 |                        |                                         | Chief Financial Officer                                                   |

| ACTIVITY / TASK |                                                                                                                                                                                                                                     | LEGISLATIVE REQUIREMENTS                                                                                                                                                    | FOCUS AREA                  |        |                        |                                         | RESPONSIBLE OFFICIAL                                                       |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--------|------------------------|-----------------------------------------|----------------------------------------------------------------------------|
| REFERENCE       | DESCRIPTION                                                                                                                                                                                                                         |                                                                                                                                                                             | INTEGRATED DEVELOPMENT PLAN | BUDGET | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                                                            |
| 5.              | Review the 2026/2027 Service Delivery and Budget Implementation Plan in accordance with the 2026/2027 Adjustments Budget and any other processes relative to revising the SDBIP, and submit to Council for consideration            | Section 54(1)(c) of the Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                                  |                             |        | 25/02/2027             |                                         | Director: Corporate and Community Services                                 |
| 6.              | Amend the 2026/2027 Performance Agreements as entered into with the Municipal Manager and Managers directly accountable to the Municipal Manager in line with the 2026/2027 Revised Service Delivery and Budget Implementation Plan | Local Government: Municipal Performance Regulations for Municipal Managers and Managers directly accountable to Municipal Managers, R805 of 2006                            |                             |        | 25/02/2027             |                                         | Director: Corporate and Community Services                                 |
| 7.              | District Integrated Development Plan Managers Forum                                                                                                                                                                                 | Section 24 of the Local Government: Municipal Systems Act, No. 32 of 2000                                                                                                   | 25/02/2027                  |        |                        |                                         | Central Karoo District Municipality                                        |
| 8.              | Integrated Development Plan Representative Forum                                                                                                                                                                                    | Intergovernmental Relations Framework Act                                                                                                                                   | 24/02/2027                  |        |                        |                                         | Central Karoo District Municipality                                        |
| 9.              | Finalise the consolidated draft IDP, MTREF budget, tariffs and budget-related policies                                                                                                                                              | Sections 16 – 17 of the Local Government: Municipal Finance Management Act, No. 56 of 2003<br><br>Section 34 of the Local Government: Municipal Systems Act, No. 32 of 2000 | 25/02/2027                  |        |                        |                                         | Chief Financial Officer<br><br>IDP Coordinator<br><br>Heads of Departments |

| ACTIVITY / TASK |                                                                       | LEGISLATIVE REQUIREMENTS                                                                                                                                               | FOCUS AREA                  |            |                        |                                         | RESPONSIBLE OFFICIAL                                                 |
|-----------------|-----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|------------------------|-----------------------------------------|----------------------------------------------------------------------|
| REFERENCE       | DESCRIPTION                                                           |                                                                                                                                                                        | INTEGRATED DEVELOPMENT PLAN | BUDGET     | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                                                      |
| 10.             | Conduct the municipal strategic planning session                      | Sections 53 of the Local Government: Municipal Finance Management Act, No. 56 of 2003<br><br>Section 34 of the Local Government: Municipal Systems Act, No. 32 of 2000 | 25/02/2027                  |            |                        |                                         | Council<br><br>Executive Mayor<br><br>Senior Management              |
| 11.             | Confirm institutional priorities and preliminary resource allocations | Sections 53 of the Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                                  |                             | 26/02/2027 |                        |                                         | Budget Steering Committee                                            |
| 12.             | Submit departmental capital and operational project proposals         | Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                                                     |                             | 19/02/2027 |                        |                                         | Heads of Departments                                                 |
| 13.             | Consultation with public on Draft Process Plan                        | Section 28(2) of the Local Government: Municipal Systems Act, No. 32 of 2000                                                                                           | 22 - 26/02/2027             |            |                        |                                         | Director: Corporate and Community Services                           |
| 14.             | Technical Integrated Municipal Engagement                             | Intergovernmental Relations Framework Act                                                                                                                              | 26/02/2027                  |            |                        |                                         | Western Cape Government<br><br>Central Karoo District Municipalities |
| 15.             | Consult with communities about development needs and priorities       | Section 29 of the Local Government: Municipal Systems Act, No. 32 of 2000                                                                                              | 19/02/2027                  |            |                        |                                         | Director: Corporate and Community Services                           |

## 10.7 MARCH 2027: TABLING OF DRAFT IDP AND BUDGET

| ACTIVITY / TASK |                                                                                                                                                              |                                                                                         | FOCUS AREA                  |            |                        |                                         | RESPONSIBLE OFFICIAL                                                  |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|-----------------------------|------------|------------------------|-----------------------------------------|-----------------------------------------------------------------------|
| REFERENCE       | DESCRIPTION                                                                                                                                                  | LEGISLATIVE REQUIREMENTS                                                                | INTEGRATED DEVELOPMENT PLAN | BUDGET     | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                                                       |
| 1.              | Publicise the approved the 2026/2027 Adjustments Budget                                                                                                      | Section 75(1) of the Local Government: Municipal Finance Management Act, No. 56 of 2003 |                             | 01/03/2027 |                        |                                         | Chief Financial Officer                                               |
| 2.              | Publicise the approved 2026/2027 Amended Service Delivery and Budget Implementation Plan                                                                     | Section 54(3) of the Local Government: Municipal Finance Management Act, No. 56 of 2003 |                             |            | 01/03/2027             |                                         | Director: Corporate and Community Services                            |
| 3.              | Publicise the 2026/2027 Amended Performance Agreements as entered into with the Municipal Manager and Managers directly accountable to the Municipal Manager | Section 75(1) of the Local Government: Municipal Finance Management Act, No. 56 of 2003 |                             |            | 01/03/2027             |                                         | Director: Corporate and Community Services                            |
| 4.              | Submit the Monthly Budget Statement for the month of February 2027 to the Executive Mayor and Provincial Treasury                                            | Section 71 (1) Local Government: Municipal Finance Management Act, No. 56 of 2003       |                             | 12/03/2027 |                        |                                         | Chief Financial Officer                                               |
| 5.              | Provincial Integrated Development Plan Managers Forum                                                                                                        | Section 24 of the Local Government: Municipal Systems Act, No. 32 of 2000               | 04/03/2027                  |            |                        |                                         | Department of Local Government                                        |
| 6.              | Workshop the Draft Reviewed Integrated Development Plan and Budget with Council                                                                              | Not applicable                                                                          | 25/03/2027                  |            |                        |                                         | Director: Corporate and Community Services<br>Chief Financial Officer |

| ACTIVITY / TASK |                                                                                                                              | LEGISLATIVE REQUIREMENTS                                                                                                                                                    | FOCUS AREA                  |            |                        |                                         | RESPONSIBLE OFFICIAL                                                      |
|-----------------|------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|------------------------|-----------------------------------------|---------------------------------------------------------------------------|
| REFERENCE       | DESCRIPTION                                                                                                                  |                                                                                                                                                                             | INTEGRATED DEVELOPMENT PLAN | BUDGET     | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                                                           |
| 7.              | Draft the 2027/2028 Service Delivery and Budget Implementation Plan for inclusion in the Integrated Development Plan         | Section 26 of the Local Government: Municipal Systems Act, No. 32 of 2000                                                                                                   |                             |            | 30/03/2027             |                                         | Director: Corporate and Community Services                                |
| 8.              | Submit the 2027/2028 Draft Reviewed Integrated Development Plan and Budget to Council for consideration                      | Section 28(1) of the Local Government: Municipal Systems Act, No. 32 of 2000<br><br>Section 16(1) of the Local Government: Municipal Finance Management Act, No. 56 of 2003 | 30/03/2027                  | 30/03/2027 |                        |                                         | Director: Corporate and Community Services<br><br>Chief Financial Officer |
| 9.              | Submit the Process Plan to Council for consideration                                                                         | Section 28 of the Local Government: Municipal Systems Act, No. 32 of 2000                                                                                                   | 30/03/2027                  |            |                        |                                         | Director: Corporate and Community Services                                |
| 10.             | Budget Steering Committee considers the draft IDP, budget, tariffs and policies                                              | Municipal Budget and Reporting Regulations, Regulation, Regulation 4                                                                                                        |                             | 30/03/2027 |                        |                                         | Budget Steering Committee                                                 |
| 11.             | Finalise SDF - Amend the Draft SDF based on technical findings and public/stakeholder submissions and prepare the Final SDF. | SPLUMA s20; SPLUMA Regulations, 2015                                                                                                                                        |                             |            |                        | 10/03/2027                              | Director: Corporate and Community Services                                |

## 10.8 APRIL 2027: PUBLIC PARTICIPATION

| ACTIVITY / TASK |                                                                                                                                        | LEGISLATIVE REQUIREMENTS                                                                                                                                                       | FOCUS AREA                  |                 |                        |                                         | RESPONSIBLE OFFICIAL                                                      |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------|------------------------|-----------------------------------------|---------------------------------------------------------------------------|
| REFERENCE       | DESCRIPTION                                                                                                                            |                                                                                                                                                                                | INTEGRATED DEVELOPMENT PLAN | BUDGET          | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                                                           |
| 1.              | Submit the Adopted 2027/2028 Draft Reviewed Integrated Development Plan to the Member of the Executive Committee (MEC) in the Province | Section 32 (1) of the Local Government: Municipal Systems Act, No. 32 of 2000                                                                                                  | 09/04/2027                  |                 |                        |                                         | Director: Corporate and Community Services                                |
| 2.              | Submit the Draft Annual Budget to National and Provincial Treasury                                                                     | Section 22(b) of the Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                                        |                             | 02/04/2027      |                        |                                         | Chief Financial Officer                                                   |
| 3.              | Publicise the Adopted 2027/2028 Draft Reviewed Integrated Development Plan and Budget for public inputs and comments                   | Section 29(1)(b) of the Local Government: Municipal Systems Act, No. 32 of 2000<br><br>Section 22(a) of the Local Government: Municipal Finance Management Act, No. 56 of 2003 | 13/04/2027                  | 13/04/2027      |                        |                                         | Director: Corporate and Community Services<br><br>Chief Financial Officer |
| 4.              | Integrated Development Plan and Budget Public Participation Meetings on the draft Integrated Development Plan and Budget               | Sections 22 and 23 of the Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                                   | 19 - 23/04/2027             | 19 - 23/04/2027 |                        |                                         | Director: Corporate and Community Services<br><br>Chief Financial Officer |
| 5.              | Submit the Monthly Budget Statement for the month of March 2027 to the Executive Mayor and Provincial Treasury                         | Section 71 (1) Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                                              |                             | 14/04/2027      |                        |                                         | Chief Financial Officer                                                   |

| ACTIVITY / TASK |                                                                                                        | LEGISLATIVE REQUIREMENTS                                                                  | FOCUS AREA                  |            |                        |                                         | RESPONSIBLE OFFICIAL                                                |
|-----------------|--------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|-----------------------------|------------|------------------------|-----------------------------------------|---------------------------------------------------------------------|
| REFERENCE       | DESCRIPTION                                                                                            |                                                                                           | INTEGRATED DEVELOPMENT PLAN | BUDGET     | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                                                     |
| 6.              | Submit the 2026/2027 Quarter Three (3) Budget and Performance Assessment Report to Council             | Sections 52 (d) of the Local Government: Municipal Finance Management Act, No. 56 of 2003 |                             | 30/04/2027 | 30/04/2027             |                                         | Municipal Manager                                                   |
| 7.              | Finalisation of Sector Plans for inclusion in the Final Reviewed 2025/2026 Integrated Development Plan | Not applicable                                                                            | 30/04/2027                  |            |                        |                                         | Director: Corporate and Community Services<br><br>Senior Management |

## 10.9 MAY 2027: FINALISATION AND APPROVAL

| ACTIVITY / TASK |                                                                                                                                                      | LEGISLATIVE REQUIREMENTS                                                                                                                                                       | FOCUS AREA                  |            |                        |                                         | RESPONSIBLE OFFICIAL                                                      |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|------------------------|-----------------------------------------|---------------------------------------------------------------------------|
| REFERENCE       | DESCRIPTION                                                                                                                                          |                                                                                                                                                                                | INTEGRATED DEVELOPMENT PLAN | BUDGET     | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                                                           |
| 1.              | Make public the 2026/2027 Quarter Three (3) Budget and Performance Assessment Report                                                                 | Section 75(2) of the Local Government: Municipal Finance Management Act, No. 56 of 2003<br><br>Section 21(b) of the Local Government: Municipal Systems Act, No. 32 of 2000    |                             | 10/05/2027 | 10/05/2027             |                                         | Director: Corporate and Community Services<br><br>Chief Financial Officer |
| 2.              | Submit the Monthly Budget Statement for the month of April 2027 to the Executive Mayor and Provincial Treasury                                       | Section 71 (1) Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                                              |                             | 14/05/2027 |                        |                                         | Chief Financial Officer                                                   |
| 3.              | Consider the community and other stakeholders' inputs and comments in respect of the 2027/2028 Draft Reviewed Integrated Development Plan and Budget | Section 29(1)(b) of the Local Government: Municipal Systems Act, No. 32 of 2000<br><br>Section 22(a) of the Local Government: Municipal Finance Management Act, No. 56 of 2003 | 31/05/2027                  | 31/05/2027 |                        |                                         | Director: Corporate and Community Services<br><br>Chief Financial Officer |
| 4.              | Table the 2027/2028 Final Reviewed Integrated Development Plan and Budget before Council for consideration                                           | Section 28(1) of the Local Government: Municipal Systems Act, No. 32 of 2000<br><br>Section 16(1) of the Local Government: Municipal Finance Management Act, No. 56 of 2003    | 31/05/2027                  | 31/05/2027 |                        |                                         | Director: Corporate and Community Services<br><br>Chief Financial Officer |

| ACTIVITY / TASK |                                                                                                                                                                             | LEGISLATIVE REQUIREMENTS                 | FOCUS AREA                  |        |                        |                                         | RESPONSIBLE OFFICIAL                       |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----------------------------|--------|------------------------|-----------------------------------------|--------------------------------------------|
| REFERENCE       | DESCRIPTION                                                                                                                                                                 |                                          | INTEGRATED DEVELOPMENT PLAN | BUDGET | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                            |
| 5.              | Compliance and quality review - Confirm legislative compliance, alignment with the IDP and other planning instruments, and completeness of the public participation record. | SPLUMA s20(3); Municipal Systems Act s29 |                             |        |                        | 31/05/2027                              | Director: Corporate and Community Services |

## 10.10 JUNE 2027: PUBLICATIONS & SUBMISSIONS

| ACTIVITY / TASK |                                                                                                                                                                                                                            |                                                                                                                                                                                             | FOCUS AREA                  |            |                        |                                         | RESPONSIBLE OFFICIAL                                                      |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|------------------------|-----------------------------------------|---------------------------------------------------------------------------|
| REFERENCE       | DESCRIPTION                                                                                                                                                                                                                | LEGISLATIVE REQUIREMENTS                                                                                                                                                                    | INTEGRATED DEVELOPMENT PLAN | BUDGET     | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                                                           |
| 1.              | Make public the 2027/2028 Final Reviewed Fifth Generation Integrated Development Plan, Budget, and Budget-related documentation as adopted by Council                                                                      | Section 22 and 75(1)(2) of the Local Government: Municipal Finance Management Act, No. 56 of 2003<br><br>Section 21A and 21B of the Local Government: Municipal Systems Act, No. 32 of 2000 | 22/06/2027                  | 22/06/2027 |                        |                                         | Director: Corporate and Community Services<br><br>Chief Financial Officer |
| 2.              | Publish executive summary of the Integrated Development Plan                                                                                                                                                               | Section 25 of the Local Government: Municipal Systems Act, No. 32 of 2000                                                                                                                   | 01/06/2027                  |            |                        |                                         | Director: Corporate and Community Services                                |
| 3.              | Consultation with Senior Management on the required key performance indicators for the 2027/2028 financial year for inclusion in the Service Delivery and Budget Implementation Plan                                       | Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                                                                          |                             |            | 30/06/2027             |                                         | Director: Corporate and Community Services                                |
| 4.              | Submit the 2027/2028 Draft Service Delivery and Budget Implementation Plan and Draft Performance Agreements to the Executive Mayor for consideration, within fourteen (14) days after the approval of the 2025/2026 Budget | Section 69(3) of the Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                                                     |                             |            | 14/06/2027             |                                         | Municipal Manager                                                         |
| 5.              | Submit the Monthly Budget Statement for the month of May 2027 to the Executive Mayor and Provincial Treasury                                                                                                               | Section 71 (1) Local Government: Municipal Finance Management Act, No. 56 of 2003                                                                                                           |                             | 14/06/2027 |                        |                                         | Chief Financial Officer                                                   |

| ACTIVITY / TASK |                                                                                                                                                                                                                      |                                          | FOCUS AREA                  |        |                        |                                         | RESPONSIBLE OFFICIAL                       |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----------------------------|--------|------------------------|-----------------------------------------|--------------------------------------------|
| REFERENCE       | DESCRIPTION                                                                                                                                                                                                          |                                          | INTEGRATED DEVELOPMENT PLAN | BUDGET | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                            |
| 6.              | Final SDF submission to Council - Prepare the final Council report and submit the Final SDF, together with the public participation report and responses to representations, for Council consideration and adoption. | SPLUMA s20(3); Municipal Systems Act s29 |                             |        |                        | 30/06/2027                              | Director: Corporate and Community Services |
| 7.              | Council adoption - Council considers and formally adopts the Final SDF                                                                                                                                               | SPLUMA s20                               |                             |        |                        | 30/06/2027                              | Director: Corporate and Community Services |

## 10.11 JULY 2027: IMPLEMENTATION & PREPARATION

| ACTIVITY / TASK |                                                                                                                                                                                                                         | LEGISLATIVE REQUIREMENTS                                                                    | FOCUS AREA                  |            |                        |                                         | RESPONSIBLE OFFICIAL                                                         |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------------------|------------|------------------------|-----------------------------------------|------------------------------------------------------------------------------|
| REFERENCE       | DESCRIPTION                                                                                                                                                                                                             |                                                                                             | INTEGRATED DEVELOPMENT PLAN | BUDGET     | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                                                              |
| 1.              | Preparation and development of the 2028/2029 Time Schedule outlining key deadlines – Engagements with the Integrated Development Plan, Budget, Performance Management, and Town Planning Offices for alignment purposes | Section 21 of the Local Government: Municipal Finance Management Act, No. 56 of 2003        | 21/07/2027                  | 21/07/2027 | 21/07/2027             |                                         | Director:<br>Corporate and Community Services<br><br>Chief Financial Officer |
| 2.              | Publicise the Approved 2027/2028 Service Delivery and Budget Implementation Plan                                                                                                                                        | Section 53(3)(a) of the Local Government: Municipal Finance Management Act, No. 56 of 2003  | 10/07/2027                  |            |                        |                                         | Director:<br>Corporate and Community Services                                |
| 3.              | Submit the Monthly Budget Statement for the month of June 2027 to the Executive Mayor and Provincial Treasury                                                                                                           | Section 71 (1) Local Government: Municipal Finance Management Act, No. 56 of 2003           |                             | 14/07/2027 |                        |                                         | Chief Financial Officer                                                      |
| 4.              | Prepare, conclude and roll-out of the 2027/2028 Performance Agreements as entered into with the Municipal Manager and Managers directly accountable to the Municipal Manager                                            | Section 57(1)(b) of the Local Government: Municipal Systems Act, No. 32 of 2000             |                             |            | 28/07/2027             |                                         | Director:<br>Corporate and Community Services                                |
| 5.              | Commence implementation of the approved 2027-2032 IDP, Budget and SDBIP                                                                                                                                                 | Section 15 and 69 of the Local Government: Municipal Finance Management Act, No. 56 of 2003 | 01/07/2027                  |            |                        |                                         | Extended Management Team                                                     |
| 6.              | Publication / notification - Undertake the required publication, notification and communication of the adopted SDF                                                                                                      | SPLUMA s20; applicable SPLUMA Regulations                                                   |                             |            |                        | 01/07/2027                              | Director:<br>Corporate and Community Services                                |

| ACTIVITY / TASK |                                                                                                                                                                            | LEGISLATIVE REQUIREMENTS                             | FOCUS AREA                  |        |                        |                                         | RESPONSIBLE OFFICIAL                       |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|-----------------------------|--------|------------------------|-----------------------------------------|--------------------------------------------|
| REFERENCE       | DESCRIPTION                                                                                                                                                                |                                                      | INTEGRATED DEVELOPMENT PLAN | BUDGET | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                            |
| 7.              | Implementation and monitoring - Integrate the adopted SDF into municipal planning, budgeting and development decision-making and establish monitoring/review arrangements. | SPLUMA ss12–13 & 20; Municipal Systems Act ss25 & 35 |                             |        |                        |                                         | Director: Corporate and Community Services |

## 10.12 AUGUST 2027: PREPARATION AND ADOPTION

| ACTIVITY / TASK |                                                                                                                 | LEGISLATIVE REQUIREMENTS                                                                    | FOCUS AREA                  |            |                        |                                         | RESPONSIBLE OFFICIAL                                                  |
|-----------------|-----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------------------|------------|------------------------|-----------------------------------------|-----------------------------------------------------------------------|
| REFERENCE       | DESCRIPTION                                                                                                     |                                                                                             | INTEGRATED DEVELOPMENT PLAN | BUDGET     | PERFORMANCE MANAGEMENT | MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK |                                                                       |
| 1.              | Submit the 2026/2027 Quarter Four (4) Budget and Performance Assessment Report to Council                       | Section 52 (d) of the Local Government: Municipal Finance Management Act, No. 56 of 2003    |                             | 31/08/2027 | 31/08/2027             |                                         | Municipal Manager<br>Chief Financial Officer                          |
| 2.              | Make public the 2026/2027 Quarter Four Budget and Performance Assessment Report                                 | Section 75(2) of the Local Government: Municipal Finance Management Act, No. 56 of 2003     | 10/08/2027                  | 10/08/2027 |                        |                                         | Director: Corporate and Community Services<br>Chief Financial Officer |
| 3.              | Submit the Monthly Budget Statement for the month of July 2027 to the Executive Mayor and Provincial Treasury   | Section 71 (1) Local Government: Municipal Finance Management Act, No. 56 of 2003           |                             | 16/08/2027 |                        |                                         | Chief Financial Officer                                               |
| 4.              | Table the 2028/2029 Time Schedule before Council for consideration                                              | Section 21(b) of the Local Government: Municipal Finance Management Act, No. 56 of 2003     | 30/08/2027                  |            |                        |                                         | Director: Corporate and Community Services                            |
| 5.              | Draft and submit the 2026/2027 Annual Performance Report to the Auditor-General of South Africa by end-August   | Section 46(1)(a) of the Local Government: Municipal Systems Act, No. 32 of 2000             |                             |            | 30/08/2027             |                                         | Director: Corporate and Community Services                            |
| 6.              | Draft and submit the 2026/2027 Annual Financial Statements to the Auditor-General of South Africa by end-August | Section 126(2)(b) of the Local Government: Municipal Finance Management Act, No. 56 of 2003 |                             | 30/08/2027 |                        |                                         | Chief Financial Officer                                               |

## 11. APPROVAL

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The 2026/2027 Time Schedule Outlining Key Deadlines in preparation for the 2027/2028 financial year is hereby adopted by the Council of the Prince Albert Municipality in terms of Section 21(1)(b) of the Local Government: Municipal Finance Management Act, No. 56 of 2003<sup>1</sup>

Resolution 110/2026

25 August 2026

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**Council Resolution**

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**Council Meeting Date**

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<sup>1</sup> 21 (1) The mayor of a municipality must –

- (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 System 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).