ANNEXURE B

2027/28 BUDGET, TARIFF AND KEY STATUTORY DEADLINES

STATUS: REVIEW DRAFT 1 – FOR MANAGEMENT REVIEW

How to read this schedule: STATUTORY = a deadline or duty set by legislation; INTERNAL CONTROL = an earlier Ndlambe management date used to protect compliance; ELECTION / EXTERNAL = a date dependent on election results or formally issued intergovernmental programmes. Internal dates may be managed operationally, but statutory periods may not be reduced.

Date / period	Deadline type	Council / Mayor decision or oversight	Administration and technical work	Required evidence	Primary legal basis
PHASE 1: START AND AUTHORISE THE INTEGRATED CYCLE | AUGUST 2026 **Adopt the annual timetable and establish the internal controls needed to manage the IDP, budget, tariffs and PMS as one process.**					
28 Aug 2026	**STATUTORY**	Council considers and adopts the 2027/28 IDP, Budget and PMS Process Plan and MFMA time schedule.	Administration records the resolution and prepares the adopted documents for publication and submission.	Council resolution; adopted Process Plan and Annexures A and B	MFMA s 21(1)(b); MSA s 28
29–31 Aug 2026 – 2 Sept 2026	**STATUTORY**	Mayor oversees implementation of the approved timetable.	Publish the adopted Process Plan and submit/circulate it to SBDM, COGTA and relevant treasuries and stakeholders as required.	Public notice; website proof; submission and circulation records	MSA s 28(3); MFMA ss 21, 75
PHASE 2: BUILD THE INHERITED FINANCIAL AND TARIFF BASELINE | SEPTEMBER–OCTOBER 2026 **Prepare a verified picture of existing commitments, affordability, revenue, service costs and financial risks for handover to the incoming Council.**					
1–18 Sep 2026	**INTERNAL CONTROL**	Outgoing political leadership remains informed of material financial risks and binding commitments.	CFO prepares preliminary financial baseline: cash, debtors, collection, creditors, bulk accounts, employee costs, grants, borrowing, repairs and maintenance, commitments and funding limits.	Signed financial baseline; commitments schedule; preliminary MTREF assumptions	MFMA ss 17–18, 62, 71
1–30 Sep 2026	**INTERNAL CONTROL**	No tariff decision is made at this stage; political leadership is advised of material cost and affordability pressures.	Begin technical tariff baseline for property rates and service charges: cost of supply, bulk costs, consumption, billing, losses, collection, indigent support, subsidies and affordability.	Tariff baseline; cost-of-supply/cost-reflectivity analysis; affordability profile	MSA ss 74–75; MFMA ss 17, 21
By 30 Sep 2026	**INTERNAL CONTROL**	Mayor and executive leadership note material contracts and delivery choices that constrain the next MTREF.	Review service-delivery mechanisms, contracts, grants, capital commitments, procurement dependencies and known future operating costs.	Contract and commitments review; grant and capital pipeline	MSA ss 76–81; MFMA ss 19, 62, 68
By 16 Oct 2026	**INTERNAL CONTROL**	Executive leadership receives verified issues requiring political attention or disclosure in the handover.	IDP/Budget Steering Committee verifies administrative, financial, tariff and community baseline information and records unresolved matters.	Verification report; correction and unresolved-matters register	MSA s 30; MFMA ss 21, 53, 68
By 23 Oct 2026	**INTERNAL CONTROL**	Mayor prepares for formal outgoing-term handover.	Complete Municipal Transition and IDP Baseline Report, including financial position, tariff pressures, existing commitments and preliminary 2027/28 constraints.	Indexed transition baseline and handover pack	MSA ss 25, 35–36; MFMA ss 21, 52–53
By 30 Oct 2026	**INTERNAL CONTROL**	Outgoing Council notes the end-of-term performance and transition position.	Table verified financial and performance information with unfinished commitments and material risks.	Council item and resolution; Q1 and transition information	Structures Act s 19; MSA ss 34, 41; MFMA s 52(d)
PHASE 3: ELECTION AND FORMAL GOVERNANCE TRANSITION | 4–30 NOVEMBER 2026 **Protect continuity, constitute the incoming Council and transfer the verified financial position.**					
4 Nov 2026	**ELECTION / EXTERNAL**	Local government election. Existing approved budget, policies, tariffs, delegations and administrative duties continue.	Activate continuity arrangements and preserve the approved budget timetable and working records.	Continuity record; controlled transfer of planning information	Structures Act s 24; MSA s 25(2)
Within 10 working days of first Council meeting	**ELECTION / EXTERNAL**	Incoming Council receives the Municipal Transition and IDP Baseline Report before strategic choices are requested.	MM, CFO, IDP and directors present commitments, cash and revenue position, tariff pressures, grants, risks and MTREF constraints.	Handover presentation; signed receipt; questions register	MSA ss 25, 35–36; MFMA ss 52–53

Date / period	Deadline type	Council / Mayor decision or oversight	Administration and technical work	Required evidence	Primary legal basis
By 30 Nov 2026 or first practical Council meeting	**ELECTION / EXTERNAL**	Incoming Council confirms or lawfully amends the remaining Process Plan dates and governance arrangements.	Administration updates the control schedule and communicates authorised changes without reducing statutory periods.	Council resolution; revised schedule and circulation record, if required	MSA ss 28–30; MFMA s 21
PHASE 4: BUILD UNDERSTANDING AND SET THE NEW DIRECTION | NOVEMBER 2026–JANUARY 2027 **Orient the incoming Council, update the evidence and convert its emerging direction into preliminary financial limits.**					
By 11 Dec 2026	**INTERNAL CONTROL**	Incoming Council receives orientation on the inherited financial position and the choices it will need to make.	Explain the MTREF, cash-backed funding, commitments, grants, employee costs, maintenance, revenue, tariffs, indigent support, SDBIP and statutory budget decisions in plain language.	Orientation pack; attendance and questions record	MFMA ss 16–24, 52–53, 62
By 20 Jan 2027	**INTERNAL CONTROL**	Mayor receives the mid-year assessment in time to exercise the responsibilities in section 54.	MM and CFO complete the section 72 mid-year budget and performance assessment and submit it to Mayor, National Treasury and Provincial Treasury.	Section 72 report; proof of submission; corrective-action proposals	MFMA s 72
By 22 Jan 2027	**INTERNAL CONTROL**	Mayor tables the mid-year assessment to Council and identifies corrective measures.	Explain implications for the adjustment budget, new IDP, MTREF, projects, revenue assumptions and affordability.	Council item and resolution; corrective-action register	MFMA ss 54, 72; MSA s 34
25–29 Jan 2027	**INTERNAL CONTROL**	New Council determines draft five-year outcomes, priorities and strategic objectives informed by the inherited position and participation inputs.	CFO and Steering Committee translate the emerging strategic direction into preliminary funding envelopes and decision constraints.	Draft strategic framework; preliminary funding envelopes	MSA ss 25–26; MFMA ss 17–18, 21
PHASE 5: TURN PRIORITIES INTO AN AFFORDABLE IDP, BUDGET AND TARIFF PACKAGE | JANUARY–MARCH 2027 **Use allocations, tariff evidence, project tests and actual performance to complete one credible and affordable draft package.**					
January–February 2027	**ELECTION / EXTERNAL**	Mayor and Council consider implications of formally communicated national and provincial allocations and fiscal guidance.	Update the MTREF for the Division of Revenue Bill, provincial allocations, Treasury circulars, bulk-price information and other formal inputs when issued.	Updated grants register; allocation reconciliation; assumptions register	MFMA ss 35–36, 42; annual DoR Bill and Treasury guidance
By 5 Feb 2027	**INTERNAL CONTROL**	Council confirms the draft strategic framework guiding the draft IDP and MTREF.	Issue final budget/project templates and parameters aligned to Council's direction and the verified baseline.	Council resolution; budget circular; templates and parameters	MSA ss 25–26; MFMA ss 21, 53
1–12 Feb 2027	**INTERNAL CONTROL**	Political leadership receives progress and material gaps.	Directorates submit complete operating, capital, staffing and project proposals showing mandate, funding, future operating cost, readiness, location, beneficiaries and intended result.	Signed budget and project submissions; capital forms; staffing motivations	MFMA ss 17–19, 62, 68
8–19 Feb 2027	**INTERNAL CONTROL**	Only proposals that pass technical assessment proceed to political prioritisation.	Steering Committee scores proposals for mandate, need and scale, existing commitments, affordability, readiness, priority and measurable result; reconcile mSCOA segments.	Assessed project register; mSCOA reconciliation; reasons for deferral/exclusion	MFMA ss 17–19, 62; MSA ss 25–26; mSCOA Regulations
By 19 Feb 2027	**INTERNAL CONTROL**	Mayor, executive leadership and incoming Council receive understandable tariff choices and consequences.	Present property-rate and service-charge scenarios, including cost-reflectivity, revenue effect, household/business impacts, indigent protection, cross-subsidies and collection risk.	Tariff options paper; impact tables; recommendation record	MSA s 74; MFMA ss 17, 21
By 26 Feb 2027	**INTERNAL CONTROL**	Council gives policy direction on priorities, provisional projects, affordability measures and tariff assumptions.	Budget Office and directorates incorporate authorised direction into the draft MTREF and related policies.	Council resolution; authorised instruction and change register	MFMA ss 21, 53; MSA ss 25–26, 74
By 28 Feb 2027, where applicable	**STATUTORY**	Council considers a lawful adjustments budget informed by the mid-year assessment and prescribed framework.	Prepare and submit the adjustments budget and supporting documents where required; keep adjustment decisions distinct from the new 2027/28 budget.	Schedule B; Council resolution; submission and publication proof	MFMA s 28; MBRR ch 4
By 3 Mar 2027	**STATUTORY**	Council notification of municipal projected allocations.	Notification of projected allocations for the next three budget years, where applicable.	Allocation notices and proof of delivery	MFMA s 37(2)
By 5 Mar 2027	**INTERNAL CONTROL**	Emerging strategic, budget and tariff direction is exposed to the Representative Forum before drafts are finalised.	Present prioritisation and affordability results; record Forum comment and required drafting changes. Presentation: 1st Draft Budget presented to IDP Rep Forum	Forum report; response and change register	MSA ss 16–17, 29; MFMA s 21

Date / period	Deadline type	Council / Mayor decision or oversight	Administration and technical work	Required evidence	Primary legal basis
1–15 Mar 2027	**INTERNAL CONTROL**	Mayor receives progress reports and resolves policy matters requiring political direction.	Compile draft five-year IDP, 2027/28–2029/30 MTREF, proposed tariffs, budget-related policies, draft SDBIP indicators and prescribed mSCOA/A Schedule data.	Draft IDP; A Schedule; tariff schedules; policies; draft SDBIP; data strings	MFMA ss 16–18, 21; MBRR; mSCOA Regulations
By 15 Mar 2027	**INTERNAL CONTROL**	Mayor and executive leadership MUST receive **complete Draft Budget 27-28** minimum of 2 weeks **before** tabled to Council.	Steering Committee performs final funding, cash, tariff, IDP-budget-SDBIP, policy, mSCOA and legal alignment check; correct discrepancies. Complete Budget presented to Mayor **and EXCO BEFORE COUNCIL**	Signed credibility checklist; correction register; reconciliation tables	MFMA ss 18, 21, 53, 68; MBRR
By 31 Mar 2027	**STATUTORY**	Mayor tables the draft five-year IDP, 2027/28–2029/30 annual budget, proposed tariffs and budget-related policy amendments in Council.	Complete prescribed resolutions and supporting documentation; submit and upload required draft information.	Council item/resolution; tabled A Schedule; draft IDP; proposed tariffs/policies; upload validation	MFMA ss 16(2), 17, 22; MSA ss 25, 29
Immediately after tabling	**STATUTORY**	Mayor oversees the statutory consultation and consideration process.	Publish the tabled draft package; invite representations; submit to NT, PT and prescribed bodies; make documents reasonably accessible.	Public notice; website/office copies; submission proof; comments register	MFMA s 22; MSA Ch 4; Planning Regulations reg 15(3)
PHASE 6: CONSULT, RESPOND, ADOPT AND IMPLEMENT | APRIL–JULY 2027 **Test the actual draft choices and tariff effects, respond transparently, adopt one aligned package and translate it into implementation.**					
1–30 Apr 2027	**STATUTORY**	Council and Mayor hear and consider community, stakeholder, treasury and organ-of-state views on the tabled drafts.	Run accessible ward and stakeholder consultation, including at least 21 days for the proposed IDP; convene Representative Forum; consolidate all submissions.	Notices; attendance; written submissions; Forum report; consolidated register	MFMA s 23; MSA ss 16–17, 29; reg 15(3)
During Apr 2027	**ELECTION / EXTERNAL**	Mayor and Council consider National/Provincial Treasury benchmark feedback and other formal assessments when scheduled.	Participate in benchmark/assessment engagements; reconcile formal comments and proposed responses.	Assessment reports; presentations; attendance and response register	MFMA s 23; annual Treasury budget circulars/programmes
By 30 Apr 2027	**INTERNAL CONTROL**	Mayor and Council receive Q3 results relevant to final budget and target choices.	Use Q3 SDBIP, revenue, expenditure and cash results to test and correct draft assumptions, allocations and performance targets.	Q3 reports; assumptions and correction register	MFMA ss 52(d), 71; MSA s 34
1–14 May 2027	**INTERNAL CONTROL**	Mayor is enabled to respond to representations and recommend amendments.	Refer every representation to responsible officials; prepare plain-language responses; cost and assess requested changes; distinguish accepted, amended, deferred, referred and unsupported inputs.	Comment-and-response report; costed change register	MFMA s 23; MSA s 17(2)(e)
By 21 May 2027	**INTERNAL CONTROL**	Mayor receives the final, reconciled package for recommendation to Council.	Complete final IDP, funded budget, taxes and tariffs, policies, projects, performance objectives and SDBIP reconciliation; obtain funding/credibility certification.	Final A Schedule and IDP; tariffs/policies; funding certification; reconciliation tables	MFMA ss 18, 24, 53; MSA ss 25–26
Before final adoption	**INTERNAL CONTROL**	Council and Forum receive the consolidated response to participation before the final decision.	Report back on submissions and principal changes; preserve the full audit trail.	Forum feedback record; final comment-and-response report	MSA s 17(2)(e); MFMA s 23
By 31 May 2027	**STATUTORY**	Council adopts the five-year IDP, 2027/28 annual budget, taxes and tariffs, budget-related policies and measurable performance objectives by separate required resolutions.	Complete prescribed submissions, uploads and publication preparations; ensure all adopted documents agree.	Council resolutions; adopted IDP/A Schedule; tariffs and policies; final reconciliation	MFMA ss 16, 24; MSA ss 25, 74–75; MPRA as applicable
PHASE 6 CONTINUED: IMPLEMENT THE ADOPTED PACKAGE | JUNE–JULY 2027 **Complete submissions, SDBIP and performance agreements, publish the adopted package and open the new implementation cycle.**					
Within 10 days after IDP adoption	**STATUTORY**	Council's adopted IDP enters the provincial alignment and oversight process.	Submit the adopted IDP and prescribed process summary to the MEC and required bodies.	Submission letters and proof of delivery	MSA s 32
Within 14 days after IDP adoption	**STATUTORY**	Public is informed of the adopted IDP.	Give public notice and publish a plain-language summary and access details.	Public notice; summary; website proof	MSA s 25(4)
Within 14 days after budget approval	**STATUTORY**	Mayor receives implementation drafts.	Accounting Officer submits the draft SDBIP and draft senior-manager performance agreements to the Mayor.	Draft SDBIP; draft agreements; proof of submission	MFMA s 69; MSA s 57

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Within 28 days after budget approval	**STATUTORY**	Mayor approves the SDBIP and ensures performance agreements are linked to the measurable objectives approved with the budget.	Finalise SDBIP, performance agreements and any required technical corrections that do not amend Council's adopted budget.	Mayor's approval; final SDBIP; signed performance agreements	MFMA s 53(1)(c); MSA s 57
Within 14 days after SDBIP approval	**STATUTORY**	Mayor ensures the approved implementation programme is made public and submitted as prescribed.	Publish the approved SDBIP and performance information and complete required submissions.	Website/publication proof; submission records	MFMA ss 53(3), 75
Before 1 Jul 2027	**STATUTORY**	Mayor and Council ensure the municipality is ready to implement the adopted budget from the first day of the financial year.	Load and validate the adopted budget, tariffs, billing changes, delegations, procurement plans, cash-flow forecast and implementation controls.	System validation; tariff/billing test; procurement and cash-flow plans	MFMA ss 15, 24, 53, 69; MBRR/mSCOA
By 31 Jul 2027	**INTERNAL CONTROL**	Council receives year-end/Q4 information as the opening evidence for implementation and the next review.	Complete Q4 and year-end performance/financial assessment and record improvement actions.	Q4/year-end reports; improvement register	MFMA ss 52(d), 71; MSA ss 34, 41

Drafting notes: (1) Dates dependent on election results, Council constitution, Treasury/COGTA programmes, the annual Division of Revenue process and formally communicated bulk-price determinations must be updated when confirmed. (2) Relative SDBIP dates must be calculated from the actual budget-adoption date. If adopted on 31 May 2027, the indicative outer dates are 14 June (Accounting Officer submission), 28 June (Mayor approval) and 12 July 2027 (publication after approval). (3) MPRA valuation-roll and rates-resolution requirements must be checked against Ndlambe's applicable valuation cycle and notices before Review Draft stage.