EMALAHLENI LOCAL MUNICIPALITY

INTERGRATED DEVELOPMENT PLAN,PERFOMANCE MANAGEMENT SYSTEM AND BUDGET PROCESS PLAN 2027-2032 FINANCIAL YEAR

Ms TT. MADOTYENI MUNICIPAL MANAGER	DATE: 26 August 2026	CLLR .NF KONI HONOURABLE MAYOR	DATE: 26 August 2026

1. INTRODUCTION

At end of May 2026 Emalahleni Municipality adopted the Integrated Development Plan for 2026/2027 financial year and Medium Term Revenue and Expenditure Framework (MTREF) for 2026-2027 and two outer year.. The IDP was reviewed in accordance with requirements set out in the Municipal Systems Act (32 of 2000) and Local Government Municipal Planning and Performance Management Regulations (2001).

To ensure certain minimum quality standards of the Integrated Development Plan (IDP), and a proper coordination between and within spheres of government, the preparation of the process plan has been regulated in the Municipal Systems Act (32 of 2000). The preparation of the process plan, which is in essence the IDP process set out in writing, requires the adoption by Council. This plan has to include the following:

- A programme specifying the timeframes for the different planning steps,
- Appropriate mechanisms, processes and procedures for consultation and participation of local communities, organ of state, traditional authorities, and other role players in the IDP drafting process,
- An indication of the organizational arrangements for the IDP process,
- Binding plans and planning requirements, *i.e.,* policy and legislation, and
- Mechanisms and procedures for vertical and horizontal alignment.

2. LEGAL CONTEXT

The Integrated Development Plan

Section 25 (1) of the Municipal Systems Act (32 of 2000) indicates that:

"*Each Municipal Council must, within prescribed period after the start of its elected term, adopt a single, all-inclusive and strategic plan for the development of the municipality which -*

- *Links, integrates and coordinates plans and considers proposals for the development of the community,*
- *Aligns the resources and capacity of the municipality with the implementation of the plan,*
- *Complies with the provisions of this Chapter (Chapter 5 MSA); and*

- *Is compatible with national and provincial development plans and planning requirements binding on the municipality in terms of legislation".*

In terms of the core components of the integrated development plans, Section 25 of the Municipal Systems Act (32 of 2000) indicates that:

"*An integrated development plan must reflect:*

- *The municipal council's vision for long term development of the municipality with special emphasis on the municipality's most critical development and internal transformation needs,*
- *An assessment of the existing level of development in the municipality, which must include an identification of communities which do not have access to basic municipal services,*
- *The council's development priorities and objectives for its elected term, including its local economic development aims and its internal transformation needs,*
- *The council's development strategies which must be aligned with any national and provincial sector plans and planning requirements binding on the municipality in terms of legislation,*
- *A spatial development framework which must include the provision of basic guidelines for a land use management system for the municipality,*
- *The councils' operational strategies,*
- *Applicable disaster management plans,*
- *A financial plan, which must include a budget projection for at least the next three years; and*
- *The key performance indicators and performance targets determined in terms of section 41".*

Moreover and [also] in view of the foregoing, Section 28 (1) of the Municipal Systems Act (32 of 2000) stipulates that:

- *"Each municipal council, within a prescribed period after the start of its elected term, must adopt a process set out in writing to guide the planning, drafting, adoption and review of its integrated development plan,*
- *The municipality must through appropriate mechanisms, processes and procedures established in terms of Chapter 4 of the Municipal Systems Act (32 of 2000), consult the community before the adopting the process; and*
- *A municipality must* [also] *give notice to the local community of particulars of the process it intends to follow".*

The way in which the IDP process will be undertaken is outlined in this process plan in which [all] municipalities must prepare. The Local Government: Municipal Planning and Performance Management Regulation 2001, provides elaborately on the contents of the IDP and the processes the Municipality must subject the IDP process into when doing its development or review.

The Annual Budget

The Annual Budget and the IDP are inseparably linked to one another; something has been formalized through the promulgation of the Municipal Finance Management Act (56 of 2003). Section 21 (1) of the Municipal Finance Management Act (MFMA) indicates that:

"The mayor of a municipality must:

- *At least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for*
  - *The preparation, tabling, and approval of the annual budget,*

- *The annual review of –*
    a. *The integrated development plan in terms of section 34 of the Municipal Systems Act; and*
    b. *The budget related policies.*
- *The tabling and adoption of any amendment to the integrated development plan and the budget related policies; and*
- *The consultative processes forming part of the processes referred to subparagraph (i), (ii) and (iii)"* – herein first three sub bullets (denoted as -).

3. ELEMENTS OF IDP DEVELOPMENT

Notwithstanding the statutory imperative, it is necessary for Emalahleni Municipality to review its IDP to:

- Ensure the IDP's relevance as the municipality's strategic plan.
- Inform other components of the municipal business processes, including institutional and financial planning and budgeting.
- Inform the cyclical inter-governmental planning and budget processes.

In the IDP review cycle, changes to the IDP may be required from these main sources:

- Comments from the MEC for Local Government and Traditional Affairs (DLGTA), if any,
- Incorporate comments from the Auditor-General in respect of the previous audit report, if any,
- Incorporate comments from the Internal Audit Committee, if there are any,
- Alignment of the IDP with both the provincial and national policies and programs (*i.e.,* PGDS, NPC, NSDP, N-KPA),
- Incorporation of the most recent descriptive data,
- Review and refinement of the objectives and strategies,
- Review and refinement of the projects,
- Amendments in response to changing circumstances; and
- Improving the IDP process and content.

The significant development, which in all probabilities will have a huge impact on the IDP, is the Community Based Planning. The Community Based Planning is a planning instrument, which is geared towards the enhancement of the community participation component of the IDP. Of particular concern has been the inability of the IDP to translate community participation into an organic process.

4. HORIZONTAL AND VERTICAL ALIGNMENT

4.1 District Framework Plan

Section 27 of the Municipal Systems Act (32 of 2000), indicates that, Districts are required to prepare and adopt a Framework Plan, which indicates how the District and Local Municipalities will align their IDP's. The framework plan provides the linkage and binding relationships to be established between the district and local municipalities in the region and in doing so, proper consultation, coordination and alignment of the review process of the district municipality and various municipalities can be maintained.

The Chris Hani District Municipality has established a District IDP/PMS Coordination Forum, District Representative Forum which are [also] attended by the Department of Local Government and Traditional Affairs to provide the strategic direction of the IDP's. This IDP preparation process will also use this forum for vertical and horizontal alignment with other family of municipalities.

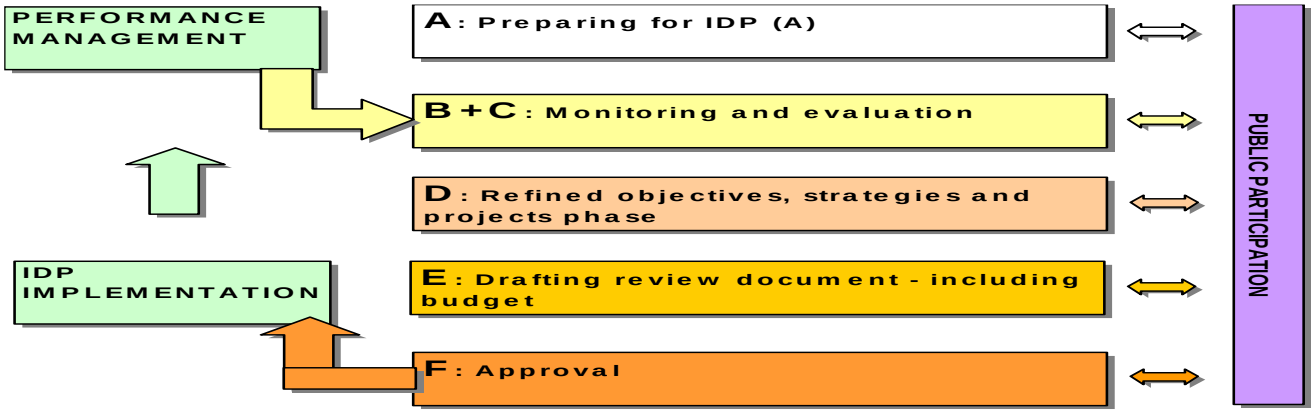
4.2 Alignment with Sector Departments

Alignment with Sector Departments is essential in order that the Emalahleni Municipality priorities can be reflected in their project prioritization process, as well as, so that their projects can be reflected in the IDP document.

5. IDP PROCESS

This process describes a continuous cycle of planning, implementation and review as can be seen in the figure below. During the year new information becomes available and unexpected events may occur. Some of the information can make immediate changes to the planning and the implementation of the IDP. After the reviewed IDP has been adopted, implementation as well as situational changes will continue to occur, which is again monitored throughout the year and evaluated for consideration in the next IDP review (DPLG, IDP Guide Pack, Guide IV).

Diagram 1 on IDP Process

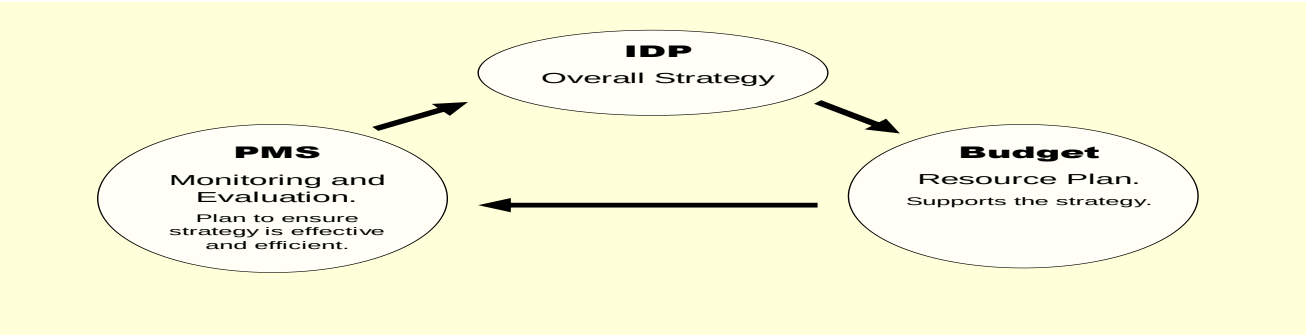


Each of these steps is reflected in the Action Plan which outlines the time frames and activities within which these steps should take. Because the roll out of the PMS is part of the review process, it is also included in the Action Plan.

6. ALIGNMENT OF THE IDP, BUDGET AND PERFORMANCE MANAGEMENT PROCESS

The IDP review process is mainly geared towards picking up on early-warning sign for corrective action whenever it is required. The Performance Indicators are flowing from the IDP and constitute the heart of the Performance Management System. Every attempt has been made in this Process Plan to align the IDP and Budget preparation process, and the Performance Management System (PMS) review. The linkages of the three processes are summarized in the following diagram:

Emalahleni IDP Process Plan: IDP, Budget and PMS Linkages



7. ORGANISATIONAL ARRANGEMENTS

The structures below will guide the IDP Review Process within the Emalahleni Municipal Area.

- IDP & Budget Steering Committee
- IDP Representative Forum
- Inter-Governmental Relations
- DP Steering Committee

An IDP Steering Committee that would function, as a technical working team shall be composed of the following members:

- The mayor (Chairperson),
- The Municipal Managers
- All Directors; and
- All Managers
- Committee Services (secretariat support)

The steering committee would provide a technical support to the IDP Driver to ensure a smooth planning process. It is supposed to guide the process. This means that amongst other things it will be responsible for:

- Establishment of the Representative Forum.
- Define criteria to choose members of the Forum.
- Inform public about the establishment of the forum, request submissions of applications from stakeholders and communities (indicate objectives, activities, and number of members).

Identify additional stakeholders from unorganized groups, e.g., potential academics, advocates, doctors, and resource persons. The mayor of the municipality includes Budget and Treasury Office (BTO) within the municipality as required by Regulation 4 of the Regulations. The function of the BTO is to provide technical assistance to the mayor in discharging the responsibilities set out in Section 53 and elsewhere in the Municipal Finance Management Act 2003 (Act 56 of 2003).

The primary aim of the BTO is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices,
- that there is proper alignment between the policy and the service delivery priorities set out in the municipality's IDP and the budget, considering the need to protect the financial sustainability of the municipality,
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- That the various spending priorities of the different municipal departments are properly evaluated and prioritized in the allocation of resources.

IDP Representative Forum

The most critical structure established for this process, especially for purposes of ensuring maximized participation of different interest groups and sectors, is the IDP Representative Forum. The rationale behind the establishment of this committee is to ensure that communication channels are kept smooth and efficiently.

The function of the IDP Representative Forum includes the following:

- The Representative Forum will have to ensure that every activity and decisions taken in the IDP development process are communicated to the communities.

- They are also to monitor and ensure that all decisions that are taken with regards to routes that the IDP must take from time to time are followed to the latter.
- They are always expected to reflect and safeguard the community inputs. This means that they are the mouthpiece of the communities.
- They represent the interests of their communities.
- Provide an organizational mechanism for discussion, negotiation and decision making between stakeholders including the municipal government.
- Participate in the process of setting and monitoring key performance indicators.

Ward/PR Councillors and Committees: The brief for Ward/PR Councillors and Committees who constitutes the IDP Representative Forum is to always ensure that their mandates in the Integrated Development Forum comes from communities which they represent particularly on issues affecting them. The Ward/PR Councillors and Committees are further expected to communicate deliberations of the IDP Representative Forum and always ensure that feedback is given to the communities on progress registered.

District Municipality and Service Providers: The main role of the Chris Hani District Municipality and Service Providers is to provide technical inputs and assistance on the process. The support unit established at the level of the Chris Hani District Municipality referred to as IDP/PMS Support Unit serves a critical role in the process specifically on the management of service providers and deviations thereof. The overall monitoring to detect early warning signs was done by the Chris District Mayors' Forum, which was constituted by all the Municipalities in the Chris District Area. Furthermore, the District Framework Committee is supposed to ensure integration and co-ordination of the IDP activities.

8. KEY ACTIVITIES

Below is a summary of key activity dates that will take place in terms of the IDP, Budget and PMS for the 2027/2032

CYCLE FOR THE 2027/2032 IDP INCLUDING THE PMS AND BUDGET LINKAGES

MONTH	ACTIVITIES				
	IDP	PMS	BUDGET		
JULY	▪ Preparation of the Draft IDP / Budget and PMS Process Plan. ▪ Engagement with Budget Office and PMS for alignment purposes.	▪ Signing of new performance contracts for Section 57 Managers and submission to EXCO (Section 69 of the MFMA and Section 57 of the MSA). ▪ Roll out of the SDBIP ▪ Prepare Departmental Business/Sectional Plans. ▪ Final s57 Managers' Performance Assessments. ▪ Preparation of s46 Reports by various HOD's.	**Mayor and Council / Entity Board (NEDA)** ▪ Mayor begins planning for next three-year budget in accordance with co-ordination role of budget process **MFMA s 53** ▪ Planning includes review of the previous year's budget process and completion of the Budget Evaluation Checklist	**Administration - Municipality and Entity** ▪ Accounting officers and senior officials of municipality and entities begin planning for next three-year budget **MFMA s 68, 77** ▪ Accounting officers and senior officials of municipality and entities review options and contracts for service delivery **MSA s 76-81**	**Budget Review Activities** ▪ Approve and announce new budget schedule and set up committees and forums. ▪ Consultation on performance and changing needs.
AUGUST	▪ Tabling of IDP Process Plan to EXCO for comments ▪ IDP Process Plan tabled to Council for approval. ▪ Advertisement of the IDP Process Plan in order to meet AG audit requirements ▪ IDP preparation process initiated. ▪ Review of comments received on the 2026-2027 IDP Review document. ▪ Self-assessment to identify gaps in the IDP process.	▪ Submission of Q4 SDBIP Reports (for last quarter) MPPR Reg. 14 ▪ Submission of the Annual Performance Reports prepared in terms of s46 of MSA 2000 to Council ▪ Submission of s46 Report to AG ▪ Quarterly Audit Committee meeting on August (for the last quarter) MFMA Sect 166 &MPPR Reg. 14(3)(a) ▪ Evaluation Panel Audit Committee meeting (for evaluation of Sect 57	▪ Mayor tables in Council a time schedule outlining key deadlines for: preparing, tabling and approving the budget; reviewing the IDP (as per s 34 of MSA) and budget related policies and consultation processes at least 10 months before the start of the budget year. **MFMA s 21,22, 23;** **MSA s 34, Ch. 4 as amended** ▪ Mayor establishes committees and consultation forums for the budget process	▪ Accounting Officer to submit AFS to Auditor-General [Due by 31 August, **MFMA Sec 126(1)(a)**]	▪ Consultation on performance and changing needs. ▪ Review performance and financial position. ▪ Review external mechanisms. ▪ Start Planning for next three years.

MONTH	ACTIVITIES				
	IDP	PMS	BUDGET		
	▪ Integration of information from adopted Sector Plans into the IDP Review document. ▪ Initiation of new sector plans into the IDP, if any. ▪ Updating and review of the strategic elements of the IDP in light of the new focus of Council. ▪ Convene IDP Representative Forum ▪ IDP Steering Committee Meeting	Managers final assessments) MPPR Reg. 14(3)(b)			
SEPTEMBER	▪ Integration of information from adopted Sector Plans into the IDP Review document if possible ▪ Review and updating of the IDP Vision, Mission and Objectives.	▪ Auditor General audit of performance measures ▪ Reminder to be sent to HOD's to submit their Q1 SDBIP Reports in terms of s41 MSA	▪ Council through the IDP review process determines strategic objectives for service delivery and development for next three-year budgets including review of provincial and national government sector and strategic plans	▪ Budget offices of municipality and entities determine revenue projections and proposed rate, and service charges and drafts initial allocations to functions and departments for the next financial year after considering strategic objectives ▪ Engages with Provincial and National sector departments on sector specific programmes for alignment with municipalities plans (schools, libraries, clinics, water, electricity, roads, etc.)	▪ Update policies, priorities and objectives. ▪ Determine revenue projections and policies.
OCTOBER	▪ Integration of information from adopted Sector Plans into the IDP Review document. ▪ Integration of Spatial Development Framework ▪ Updating and review of the strategic elements of the IDP in light of the new focus of Council. ▪ IDP Cluster Teams	▪ Submission of Q1 Reports by HOD's ▪ Q1 Reports tabled to Council (for first quarter) **MPPR Reg. 14** ▪ Sect 57 Managers' quarterly **informal** assessments (for first quarter)		▪ Accounting officer does initial review of national policies and budget plans and potential price increases of bulk resources with function and department officials **MFMA s 35, 36, 42; MTBPS**	▪ Determine revenue projections and policies. ▪ Engagement with sector departments, share and evaluate plans,

MONTH	ACTIVITIES				
	IDP	PMS	BUDGET		
	▪ IDP Steering Committee Meeting				national policies, MTBPS. ▪ Draft initial allocations to functions. ▪ Draft initial changes to IDP.
NOVEMBER	▪ Review of Municipal Strategies, Objectives, KPA's, KPI's and targets. ▪ Identification of priority IDP projects. ▪ Project alignment between the DM and LM's ▪ Convene IDP Representative Forum.	▪ Quarterly Audit Committee meeting (for the first quarter as per MFMA Sect 166 & MPPR Reg. 14(3)(a)		▪ Accounting officer reviews and drafts initial changes to IDP **MSA s 34** ▪ Auditor-General to return audit report [Due by 30 November, **MFMA 126(4)**]	▪ Draft initial changes to IDP. ▪ Consolidation of budgets and plans. ▪ Ex Codetermines strategic choices for next three years.
DECEMBER	▪ Departments to comment on the reviewed Municipal Strategies, Objectives, KPA's, KPI's and targets. ▪ Project alignment between the DM and LM's. ▪ Identification of priority IDP projects.	▪ Compile annual report (MFMA Sect 121) ▪ Reminder to be sent to HOD's to submit their Q2 SDBIP Reports in terms of s41 MSA	▪ Council finalizes tariff (rates and service charges) policies for next financial year **MSA s 74, 75**	▪ Accounting officer and senior officials consolidate and prepare proposed budget and plans for next financial year considering previous year's performance as per audited financial statements	▪ Executive determines strategic choices for next three years. ▪ Finalize tariff policies.
JANUARY	▪ Review of Municipal Strategies, Objectives, KPA's, KPI's and targets. ▪ Identification of priority IDP projects. ▪ IDP Steering Committee Meeting ▪ IDP Cluster Teams	▪ Submission of Q2 Reports by HOD's ▪ Q2 Reports tabled to Council (for second quarter) **MPPR Reg. 14** ▪ Mayor tables draft annual report as per MFMA Sect 127(2) ▪ Make public annual report and invite community inputs into	▪ Entity board of directors must approve and submit proposed budget and plans for next three-year budgets to parent municipality at least 150 days before the start of the budget year **MFMA s 87(1)**	▪ Accounting officer reviews proposed national and provincial allocations to municipality for incorporation into the draft budget for tabling. (Proposed national and provincial allocations for three years must be available by 20 January) **MFMA s 36**	▪ Prepare detailed budgets and plans for the next three years.

MONTH	ACTIVITIES				
	IDP	PMS	BUDGET		
		report (MFMA Sect 127 & MSA Sect 21a) ▪ Municipal Manager submits Midterm/Midyear Report to the Mayor (in terms s72 MFMA) ▪ Midterm/Midyear Report is published in the Local Newspaper			
FEBRUARY	▪ Continuous Review of Municipal Strategies, Objectives, KPA's, KPI's and targets. ▪ Identification of priority IDP projects. ▪ IDP Steering Committee Meeting	▪ Quarterly Project Implementation Report (for second quarter) MPPR Reg. 14 ▪ Quarterly Audit Committee meeting (for the second quarter of 13/14) MFMA Sect 166 & MPPR Reg. 14(3)(a) ▪ Submit draft annual report to AG, Provincial &DLGTA (MFMA Sect 127) ▪ Sect 57 Managers' **formal** quarterly assessments (for second quarter)	▪ Council considers municipal entity proposed budget and service delivery plan and accepts or makes recommendations to the entity **MFMA s 87(2)**	▪ Accounting officer finalizes and submits to Mayor proposed budgets and plans for next three-year budgets considering the recent mid-year review and any corrective measures proposed as part of the oversight report for the previous years audited financial statements and annual report	▪ Prepare detailed budgets and plans for the next three years. ▪ Exco adopts drat budget and plans and changes to IDP.
MARCH	▪ Finalization of Municipal Strategies, Objectives, KPA's, KPI's and targets. ▪ IDP Steering Committee Meeting ▪ Convene IDP Representative Forum ▪ Adoption of draft IDP2027/2032 and Budget 2027-2028 and 2 outer years ▪ Publicise Draft IDP 2027-2032, and Budget (Invite Local Community to make written comments in respect of the IDP and Budget)	▪ Council to consider and adopt an oversight report [Due by 31 March **MFMA Sec 129(1)**] ▪ Council Adopts draft Annual Report for the year ending June ▪ Publicize Annual Report and MPAC Report ▪ Draft SDBIP's for developed and for incorporation into draft IDP ▪ Reminder to be sent to HOD's to submit their Q3 SDBIP Reports in terms of s41 MSA	▪ Entity board of directors considers recommendations of parent municipality and submit revised budget by 22nd of month **MFMA s 87(2)** ▪ Mayor tables municipality budget, budgets of entities, resolutions, plans, and proposed revisions to IDP at least 90 days before start of budget year **MFMA s 16, 22, 23, 87; MSA s 34**	▪ Accounting officer publishes tabled budget, plans, and proposed revisions to IDP, invites local community comment and submits to NT, PT and others as prescribed **MFMA s 22 & 37; MSA Ch 4 as amended** ▪ Accounting officer reviews any changes in prices for bulk resources as communicated by 15 March **MFMA s 42**	▪ Mayor tables budget, resolutions, plans and changes to IDP at least 90 days before the start of the financial year.

MONTH	ACTIVITIES				
	IDP	PMS	BUDGET		
	▪ Conclusion of Sector Plans (if any) initiated for 2022-2023 integration into the IDP Review report.	▪ Set performance objectives for revenue for each budget vote **(MFMA Sect 17)**			
APRIL	▪ Review written comments in respect of the Budget and IDP ▪ Conclusion of Sector Plans initiated for the 2027-2028 financial year and integration into the IDP Review report. ▪ IDP Steering Committee Meeting ▪ Public participation process launched through series of public hearings or virtual engagements on the IDP and Budget. ▪ Prepare departmental business plans linked to the IDP strategies, objectives, KPI's and targets.	▪ Q3 Reports tabled to Council (for third quarter) **MPPR Reg. 14** ▪ Refinement of Municipal Strategies, Objectives, KPA's, KPI's and targets and inclusion IDP Review report. ▪ Sect 57 Managers' **informal** quarterly assessments (for third quarter) ▪ Publicize Annual Report [Due by April **MFMA Sec 129(3)**] ▪ Submit Annual Report to Provincial Legislature/MEC Local Government [Due by April **MFMA Sec 132(2)**] ▪ Review annual organizational performance targets (MPPR Reg. 11)	▪ **MFMA s 21**	▪ Accounting officer assists the Mayor in revising budget documentation in accordance with consultative processes and considering the results from the third quarterly review of the current year	▪ Public hearings on the Budget, Council Debate on Budget and Plans.

MONTH	ACTIVITIES				
	IDP	PMS	BUDGET		
MAY	▪ EXCO recommends adoption of the IDP to Council. ▪ Adoption of the IDP by Council. ▪ Publicize IDP and Budget in the Local Newspaper. ▪ Convene IDP Representative Forum	▪ Community input into organization KPIs and targets ▪ Budget for expenses of audit committee	▪ Council to consider approval of budget and plans at least 30 days before start of budget year. **MFMA s 23, 24; MSACh 4 as amended** ▪ Entity board of directors to approve the budget of the entity not later than 30 days before the start of the financial year, considering any hearings or recommendations of the council of the parent municipality ▪ **MFMA s 87**	▪ Accounting officer assists the Mayor in preparing the final budget documentation for consideration for approval at least 30 days before the start of the budget year considering consultative processes and any other new information of a material nature	▪
JUNE	▪ Submission of the Final IDP to COGTA	▪ Reminder to be sent to HOD's to submit their Q3 SDBIP Reports in terms of s41 MSA	▪ Council must approve annual budget by resolution, setting taxes and tariffs, approving changes to IDP and budget related policies, approving measurable performance objectives for revenue by source and expenditure by vote before start of budget year **MFMA s 16, 24, 26, 53**	▪ Accounting officer submits to the mayor no later than 14 days after approval of the budget a draft of the SDBIP and annual performance agreements required by s 57(1)(b) of the MSA. **MFMA s 69; MSA s 57** ▪ Accounting officers of municipality and entities	▪ Publish budget and plans. ▪ Finalize performance contracts and delegation. ▪ Council adopts budget, resolutions, capital implementation

MONTH	ACTIVITIES				
	IDP	PMS	BUDGET		
			Mayor must approve SDBIP within 28 days after approval of the budget and ensure that annual performance contracts are concluded in accordance with sect 57(2) of the MSA. Mayor to ensure that the annual performance agreements are linked to the measurable performance objectives approved with the budget and SDBIP. The mayor submits the approved SDBIP and performance agreements to council, MEC for local government and makes public within 14 days after approval. ▪ **MFMA s 53; MSA s 38-45, 57(2)** ▪ Council must finalize a system of delegations. ▪ **MFMA s 59, 79, 82; MSA s 59-65**	publishes adopted budget and plans **MFMA s 75, 87**	plans, objectives and changes in IDP.

9. FUNCTIONS AND CONTEXT OF PUBLIC PARTICIPATION

Four major functions can be aligned with the public participation process namely:

- Needs identification and prioritization.
- Identification of appropriateness of proposed solutions.
- Community ownership and buy-in; and
- Community Empowerment.

10. MECHANISMS FOR PARTICIPATION

The following public participation mechanisms are proposed for each and every milestone. The milestone that we are referring to above will be outlined later.

Preparation Phase	Adverts on Newspaper Announcements on Local Radio Station
Monitoring and Evaluation Phase	Representative Forum Meetings
Objectives, strategies and Projects Phase	Representative Forum Meetings
Reviewed IDP Phase	Public Hearings Representative Forum Meetings
Approval Phase	Adverts on Newspaper Announcements on Local Radio Stations Representative Forum Meetings Public Hearings
To note that should changing circumstances that limit chances for direct contact with communities, virtual engagements or other forms recommended by council may be used.	

10.1 Public Participation Strategy

Chapter 4 of the Municipal Systems Act will guide in the development and implementation of the public participation strategy for the IDP process. In order to ensure that all stakeholders have the opportunity to be represented on the IDP Representative Forum, the following forms of media will be used:

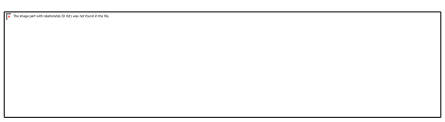
- Vukani FM
- Daily Dispatch
- Community Newspapers

To ensure that the needs of unorganized groups are represented as well, advocacy groups and or Non-Governmental Organizations (NGOs) will be used as well for communication. Meetings of the Representative Forum will be held in any appropriate Municipal buildings or government offices.

Members of the Representative Forum will be expected to consult with their constituencies and report back to the Forum within a month's time.

11. INTER-GOVERNMENTAL RELATIONS

Chapter 3 of the Constitution of the Republic of South Africa, Act 108 of 1996 provides for the principles that underlie the relations between the spheres of government. IGR meetings will sit on a quarterly basis and are an information-sharing vehicle where government departments and the municipality give light of their experiences and challenges with regards to service delivery. IGR forum is regarded as a strategic planning body with emphasis and updates on current financial year programmes and projects. Only heads of government departments sit on these meetings, failing which representatives sent by these heads, the Municipal Manager, Directors, Senior Managers, practitioners and Parastatals, *i.e.* ESKOM, TELKOM.



ACTIVITY PLAN WITH TIME FRAMES

PROCESS	ACTIVITY	LEGISLATIVE REQUIREMENT	DATE	RESPONSIBILITY
JULY 2026 (Preparation Phase)				
IDP	Development and alignment of IDP, PMS and Budget Process Plan (2027/2032)	Municipal Finance Management Act 56 (21)/ Municipal Systems Act 28 (1)	31 July 2026 to 12 August 2026	PEDTA
	CHDM Process Plan Alignment with District Framework		August 2026	CHDM
BUDGET	Municipality commences with planning for the next three-year budget	Municipal Finance Management Act 56 s 68, 77	01 July 2026	CFO
PMS	• Print and distribute final approved 2026/2027 SDBIP • Advertise and publish final approved 2026/2027 SDBIP in newspaper and municipal website	Municipal Finance Management Act, section 53 (3) (a)	08 July 2026 08 July 2026	PEDTA
	Finalise 2025/2026 4th Quarter Performance Report and submit to ExCo	Municipal Finance Management Act, section 52 (d)/ Circular 13	22 July 2026	OMM
	Submit 2025/2026 4th Quarter Performance Report to Council		July 2026	OMM
	Finalise 2026/2027 Performance Agreements	Municipal Systems Act 57 (2)/ Municipal Finance Management Act (69) (3) (b)	21 July 2026	Corporate Service es
AUGUST 2026 (Preparation- Analysis Phase)				
IDP	Notice inviting stakeholders to register for participation in the IDP Processes	Municipal Systems Act (29) (a) (b)	12 August 2026	P
	Advertise first IDP Rep Forum in the newspaper	Municipal Systems Act (29) (a) (b)	12 August 2026	PEDTA
	First IDP Rep Forum to present the 2027-2032 IDP, PMS and Budget Process Plan	Municipal Systems Act (29) (a) (b)	25 August 2026	PEDTA

PROCESS	ACTIVITY	LEGISLATIVE REQUIREMENT	DATE	RESPONSIBILITY
	Council adoption of the 2027-2032 IDP, PMS and Budget Process Plan	Municipal Systems Act (28) (1)	26 August 2026	Council
BUDGET	Submission of Draft Annual Report, Annual Performance Report and Annual Financial Statements for 2025-2026 to the Auditor General	Section 21 of the MFMA 56 of 2003: Budget Preparation Process, read with Section 28 (1) of the Municipal Systems Act, Section 126 of the MFMA 56 of 2003.	31 August 2026	Municipal Manager
PMS	Submit signed Performance Agreements to CoGTA	Municipal Finance Management 53 (3) (b)	05 August 2026	Corporate Services Municipal Manager
	Advertise and publish signed Performance Agreements in newspaper and municipal website	Municipal Finance Management Act 53 (3) (b)	05 August 2026	Corporate Services
	Finalise Draft Unaudited Annual Report	Municipal Finance Management Act 121 (1) / MFMA Circular 63	21 August 2026	PEDTA
	Submission of unaudited Draft Annual Report to ExCo		22 August 2026	PEDTA
	Submit signed Performance Agreements to Council	Municipal Finance Management Act 53 (3) (b)	30 August 2026	Corporate Services
	Submit Draft Annual Report to AG, National Treasury and CoGTA	Municipal Finance Management Act Circular 63	26 August 2026	PEDTA
SEPTEMBER 2026 (Situational Analysis Phase)				
IDP	Submit Final approved 2027-2032 IDP, PMS and Budget Process Plan to the MEC CoGTA, Auditor General, Provincial and National Treasury		07 September 2026	PEDTA



PROCESS	ACTIVITY	LEGISLATIVE REQUIREMENT	DATE	RESPONSIBILITY
	Publish and advertise final approved 2027 - 2032 IDP, PMS and Budget Process Plan in local newspaper and municipal website	Municipal Systems Act (29) (b)	07 September 2026	PEDTA
	Conduct evidence-based research information. Review and document information submitted by Senior Management. Determine and assess the current level of development and the emerging challenges, opportunities and issues (INTERNAL SITUATION ANALYSIS)		September - October 2026	PEDTA
	Conduct Mayoral Outreach Engagements to collect Community needs (EXTERNAL SITUATION ANALYSIS)	Municipal Systems Act (26)	07 – 11 September 2026	PEDTA
OCTOBER 2026 (Situational Analysis Phase)				
IDP	First draft Situational Analysis ready		31 October 2026	PEDTA
PMS	Finalise 1st Quarter 2026/2027 Performance Report	Municipal Finance Management Act, section 52 (d)/ Circular 13	October 2026	PEDTA
	Submit 1st Quarter 2026/2027 Performance Report to ExCo		21 October 2026	OMM
	Submit 1st Quarter 2026/2027 Performance Report to Council		29 October 2027	OMM
	Conduct individual quarterly reviews with HODs		October 2026	Corporate Services
NOVEMBER 2026 (Situational Analysis Phase)				
IDP			November 2026	
	Advertise 2nd IDP Rep Forum in newspaper		Mid - November 2026	PEDTA



PROCESS	ACTIVITY	LEGISLATIVE REQUIREMENT	DATE	RESPONSIBILITY
DECEMBER 2026 (Situational Analysis Phase)				
IDP	2nd IDP Rep Forum to Present Draft Situational Analysis		03 December 2026	PEDTA
	Set and agree on IDP Priority programmes/projects (Departmental Strategic Planning Sessions)		04 – 10 December 2026	PEDTA
PMS/ **BUDGET**	Finalise 2025/26 Annual Report, incorporating financial and non-financial information, audit reports and annual financial statements		10 December 2026	PEDTA BTO
JANUARY 2027 (Strategic Formulation- Integration Phase)				
IDP	Set and agree on IDP Priority programmes/projects (continues) (Technical Strategic Planning Sessions)		26 January 2027	PEDTA
BUDGET	Accounting Officer and Senior Management consolidate and prepare proposed budget and plans for 2027/28 financial year, considering previous years' performance as per audited financial statements		January 2027	Municipal Manager
PMS	Finalise 2nd quarter and mid-year 2026/27 Performance Report	Municipal Finance Management Act section 52 (d)/ Circular 13 and section 72 MFMA	15 January 2027	PEDTA
	Submit 2nd Quarter and mid-year 2026/27 Performance Report to IBSC and ExCo		17 January 2027	PEDTA
	Submit mid-year report to National Treasury and CoGTA	Section 72 of the MFMA	29 January 2027	PEDTA



PROCESS	ACTIVITY	LEGISLATIVE REQUIREMENT	DATE	RESPONSIBILITY
	Table 2nd quarter and mid-year 2026/27 Performance Reports for council	Section 52d and Section 72 of the MFMA.	15 January 2027	Municipal Manager
	Table the Audited 2025/2026 Annual Report to Council	Municipal Finance Management Act 127 (2)	28 January 2027	Municipal Manager
FEBRUARY 2027 (Strategic Formulation- Integration Phase)				
BUDGET	Review proposed national and provincial allocations to the municipality for incorporation into the Draft Budget for tabling (Proposed national and provincial allocations for three years must be available by 20 January)	Division of Revenue Bill	28 February 2027	Chief Financial Officer
PMS	Mid-year assessment by National Treasury		11 February 2027	Municipal Manager
	Submit 2025/2026 Audited Annual Report to AG, National Treasury & CoGTA		04 February 2027	PEDTA
	Advertise and publish Annual Report in newspaper and municipal website (and invite for public comment)		04 February 2027	PEDTA
	Submit to the ExCo the 2026/2027 Adjusted SDBIP in line with the approved adjustment budget		21 February 2025	Municipal Manager
	Conduct individual mid-year and annual reviews with HODs		February 2027	Corporate Services
	Submit Adjusted SDBIP that is in line with the adjusted budget to council for approval.	Section 28(2) of the MFMA	25 February 2027	Municipal Manager



PROCESS	ACTIVITY	LEGISLATIVE REQUIREMENT	DATE	RESPONSIBILITY
BUDGET	Submit/ Table the 2026/2027 Adjusted Budget	Section 28(2) of the MFMA	25 February 2027	BTO MM
MARCH 2027 (Approval Phase - Draft IDP and Budget)				
IDP	Integration of sector plans and institutional programmes		March 2027	PEDTA
	IBSC & ExCo to present Draft 2027 - 2032 IDP and Draft Budget 2027-2028 and 2 outer years		24 March 2027	PEDTA
	Advertise 3rd IDP Rep Forum in the newspaper		March 2027	PEDTA
	3rd IDP Rep Forum to present Draft IDP 2027-2032 and Draft Budget 2027-2028 and 2 outer years		26 March 2027	PEDTA
	Table Draft IDP 2027-2032, Draft Budget 2027-2030 (incl. 2 outer years), Draft SDBIP 2027-2028 in a Council meeting	Section 16 and Section 21 Chapter 4 of the MFMA and MFMA Circulars.	30 March 2027	Municipal Manager
BUDGET	Finalise and submit to Executive Mayor proposed budgets and plans for the next three-year budgets, considering the recent mid-years review and any corrective measures proposed as part of oversight report for the previous years audited financial statements and annual report		March 2027	Chief Financial Officer
PMS	Adjust Performance Agreements in line with the approved 2026/2027 Adjusted SDBIP		06 March 2027	PEDTA
	Advertise and publish adjusted SDBIP and Performance Agreements in newspaper and municipal website		10 March 2027	PEDTA



PROCESS	ACTIVITY	LEGISLATIVE REQUIREMENT	DATE	RESPONSIBILITY
	Draft Institutional SDBIP for 2027/2028 financial year		10 March 2027	PEDTA
APRIL 2027 (Integration and Consultation Phase)				
IDP	Submit Draft IDP 2027 - 2032, Draft Budget 2027-2028 and 2 outer years and SDBIP 2027-2028 to CoGTA, Provincial Treasury, National Treasury and Auditor General	Municipal Finance Management Act 52 (d)/ Municipal Systems Act (32)	05 April 2027	PEDTA
	Advertise and publish Draft IDP and Budget in the newspaper and municipal website for public comment	Municipal Systems Act 25 (4) (a)	05 April 2027	PEDTA
	IDP and Budget Roadshows	Municipal Systems Act 29 (b)	06 – 09 April 2027	PEDTA
	National Treasury Benchmarking exercise		29 April 2027	Municipal Manager
PMS	Finalise 3rd Quarter 2027/28 Performance Report	Municipal Finance Management Act, section 52 (d)/ Circular 13	08 April 2027	PEDTA
	Submit 3rd Quarter 2027/28 Performance Report to IBSC and ExCo		21 April 2027	Municipal Manager
	Submit 3rd Quarter 2027/28 Performance Report to Ordinary Council meeting		29 April 2027	Municipal Manager
	Conduct Individual Quarterly Reviews with HODs		April 2027	Corporate Services
MAY 2027 (Approval Phase- Final IDP and Budget)				
IDP	IDP & Budget Steering Committee considers submissions, representations and recommendations from IDP Roadshows. Provide Mayor with an opportunity to respond to submissions		14 May 2027	Office of MM



PROCESS	ACTIVITY	LEGISLATIVE REQUIREMENT	DATE	RESPONSIBILITY
	during consultation and table amendments for Council consideration.			
	Advertise 4th IDP Rep Forum in newspaper		08 May 2027	PEDTA
	4th IDP Rep Forum to present Final 2027-2032 IDP and Final budget, with submissions, representations and recommendations from the IDP Roadshows		21 May 2027	PEDTA
	Table Final IDP 2027-2032 Review and Final budget to Special Council for approval	Section 16 and Section 21 Chapter 4 of the MFMA and MFMA Circulars.	27 May 2027	Municipal Manager
PMS			May 2027	
JUNE 2027(Post approval phase)				
IDP	Submit Final IDP 2027-2032 & Final Budget external stakeholders for compliance	Municipal Systems Act (32)	05 June 2027	PEDTA
	Advertise and publish approved 2027-2032 IDP and Budget in newspaper and municipal website	Municipal Systems Act 25 (4) (a)	09 June 2027	PEDTA
BUDGET	Submit 2027-28 Final Budget and Procurement Plans to CoGTA, Provincial Treasury, National Treasury and Auditor General	Section 22(b) of the MFMA and MFMA Municipal Budget Reporting Regulations	09 June 2027	CFO
PMS	Submit Draft 2027/2028 SDBIP to the IBSC and ExCo	Municipal Finance Management Act Circular 13	22 June 2027	Municipal Manager
	Mayor approves the 2027/2028 SDBIP	Municipal Finance Management Act 69 (3) (a)	24 June 2027	Municipal Manager



IDP, PMS & BUDGET PROCESS PLAN FOR 2027-2032

Special Council Meeting: 27 August 2026

Resolution No: SCM 47/08/2026

The Hon Mayor presented the report on the IDP.PMS and Budget process plan for 2027-2032 financial years.

COUNCIL RESOLVED:

a) To approve IDP, PMS and Budget Process Plan for 2027 – 2032 Financial years

Execution	Deadline
DIRECTOR: PEDTA	Immediately

Cllr V Matyobeni moved for the acceptance of the resolutions and was seconded by Cllr BP Twala.

MS TT MADOTYENI
MUNICIPAL MANAGER

8 Date

CLLR N MTYOBILE
HON SPEAKER