



IDP, BUDGET AND PMS PROCESS PLAN FOR 2026/2027 FINANCIAL YEAR

MOGALAKWENA LOCAL MUNICIPALITY
"Thé Arterial City of Choice"



MOGALAKWENA LOCAL MUNICIPALITY

PMT



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ANC Youth League Chairperson

WARD COUNCILLORS



PR COUNCILLORS

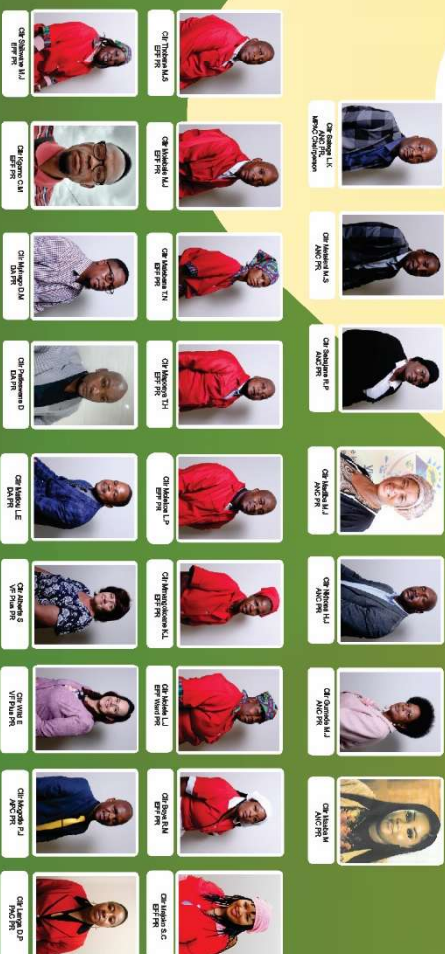


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Figure 1: The linkages between IDP, Budget and PMS

Figure 2: IDP review structure

1. INTRODUCTION AND BACKGROUND

1.1. Purpose of this document

The purpose of the process plan is to indicate the various planned activities and strategies on which the municipality will embark to compile its reviewed integrated development plan for the 2026/2027 period. The process plan enhances integration and alignment between the IDP, Budget and Performance Management System. It fulfils the role of business plan or an operational framework for the IDP process outlining the manner in which the IDP process will be undertaken. In addition, it identifies the activities in the process around the key statutory annual operational processes of the budget and IDP compilation, performance management and the adoption of the municipality's annual report.

1.2. Background

The IDP is a strategic document that guides decision – making and public sector investment. It assumes a five years horizon, but makes provision for a much longer – term vision and objectives. The IDP is a legal document which is reviewed annually to cater for the changes in priorities, development trends and pattern, and approach to service delivery. The IDP informs the budget.

The 2026/2027 IDP is also targeted to address the gaps that existed in 2025/2026 IDP review including the quality of the information and the quality of the analysis which serves to inform decision – making, as well as addressing the comments from the MEC and enhancing the IDPs credibility in terms of assessing and responding to the issues of Sustainable Human Settlements (SHS) and Robust Local Economy.

In terms of the 2026/2027 IDP, the municipality intends to achieve an IDP that is even more credible than our currently adopted 2025/2026 IDP.

1.3. Alignment between IDP, Budget and PMS

In terms of the Municipal Systems Act, municipalities are required to prepare organizational performance management system that must be linked to the IDP. Tremendous progress has been made with the process of aligning the IDP, Budget and Performance Management System (PMS). Every endeavor was made in the 2025/26 financial year to link and integrate these three processes to an even greater extent through the Process Plan. It should however, be noted that the PMS on its own requires an in-depth process comparable to that of the IDP. Such PMS is tightly linked and guided by the IDP and Budget processes.

The PMS process will address the following issues:

- Alignment of the PMS, Budget and IDP processes;
- Implementation of individual performance management system at all levels.

The IDP, performance management systems (PMS) and budget are all components of one overall development planning and management system. The IDP sets out what the municipality aims to accomplish, how it will do this. The PMS enables the municipality to check to what extent it is achieving its aims. The budget provides the resources that the municipality will use to achieve its aims. As indicated earlier, every attempt has been made in this process plan to align the IDP and PMS formulation and/or review, and the budget preparation process. The linkages of the three processes are summarized in the following diagram:

Figure 1: The linkages between IDP, Budget and PMS.

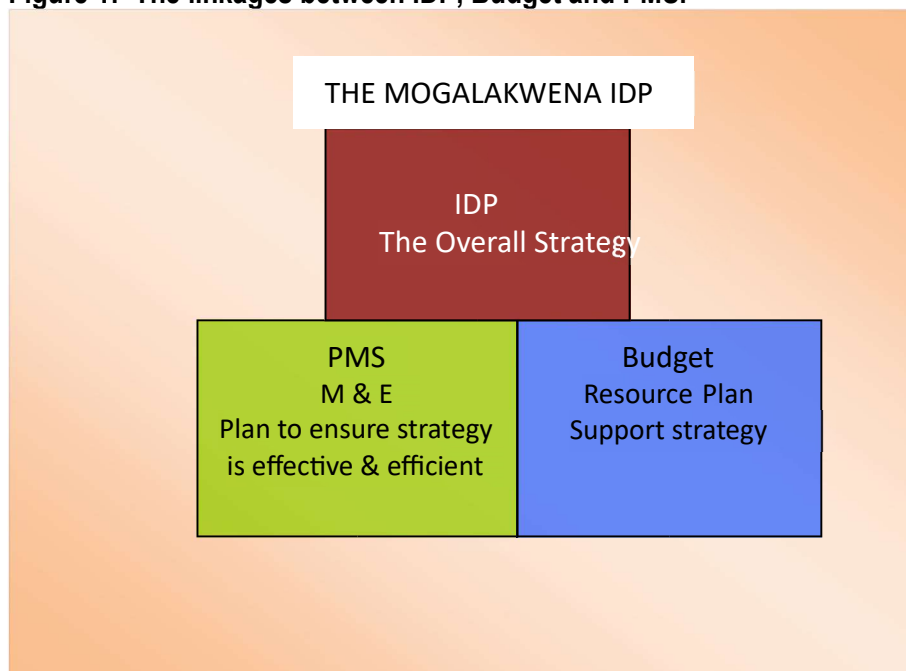


Table 1: Cyclical linkages of the IDP-PMS-Budget

MONTH	IDP	PMS	BUDGET
July	Print and distribute final approved IDP. Development of 2026/2027 IDP Process Plan that guide the planning, drafting, adoption of the plan. Give notice to local community of particulars of the Process Plan.	Conclude annual performance agreements Print and distribute final approved SDBIP	Place approved annual budget and policies on the municipal Web site Print and distribute final approved budget Establish appropriate committees and consultation forums
August	Table to EXCO, council the IDP Process Plan for approval. Conduct stakeholder registration. Consider comments from various stakeholders during 2025/2026 IDP Roadshows	Place annual performance agreements on the municipal website Development and submission of annual performance report	Table in council IDP, PMS and budget process plan
September	Consider proposals received from MEC, if any. (IDP preparation process) Coordinate public consultation in terms of Tariffs, Indigent Credit, Credit Control and FBE. Public consultation in terms of Community Based Planning (CBP).		Implement process plan Commence community and stakeholder consultative process, review inputs, financial models, assess impacts on tariffs and change and consider funding decisions
October	Setting new strategic agenda for the IDP in light of the new focus of Council.	Develop and submit the 1st Quarter Performance Report to Council and CoGHSTA	Consolidate community inputs on proposed tariffs.
November & December	Horizontal and vertical alignment with District, Province and other stakeholders begins.		Finalize inputs from bulk resource providers and agree on proposed price increase
January	Horizontal and vertical alignment with District, Province and other stakeholders continues. Departments identify projects/programmes.	Development and consideration by Municipal Manager of the mid-year performance Report. Finalize, and publicize Mid-year report. Table the draft Annual Report to Council.	Note the president's "State of the Nation Address "for further budget priorities

MONTH	IDP	PMS	BUDGET
February	Horizontal and vertical alignment with District, Province and other stakeholders continues. Departments identify projects/programmes.	Make the draft Annual Report public for comments.	Note National budget for provincial and national allocations to municipalities for incorporation into budget
March	Finalize Capital Investment Plan and Financial Plan. Tabling of draft IDP and budget before council. Publication of tabled draft IDP, budget and invite local communities and stakeholders for comments and inputs.	Submit the draft Annual Report to MPAC. Submit the oversight report on the Annual Report to Council for approval.	Table in council the draft IDP, annual budget and all supporting documentation Publicize the tabled draft budget
April	Prepare and conduct IDP/Budget roadshows.	Prepare SDBIPs linked to IDP strategies, objectives, KPI's and targets. Develop and submit the 3rd Quarter Performance Report to Council and COGHSTA	Consultation on tabled draft budget, publicize and conduct public hearing
May	EXCO recommends adoption of the IDP to Council. Council sitting to approve IDP, and budget.		Consideration of community views and other stakeholders and revise budget if necessary Approval of annual budget, including taxes, tariffs and policies.
June	Submission of approved IDP to the COGHSTA and Provincial Treasury	Prepare final SDBIPs linked to IDP strategies, objectives, KPI's and targets. Submission of draft SDBIPs and Annual PAs to Mayor. Mayor approves SDBIPs	Submission of approved Budget to the COGHSTA, Provincial Treasury and National Treasury

1.4. Structure of the process plan

This plan consists of eight sections. These sections provide basic guidance, purposes, contents and processes of the IDP. Each section has its importance and a role it plays during the implementation of the IDP and these sections can be briefly described as follows: -

- Allocation of roles and responsibilities – the IDP review needs to be undertaken as a collaborative effort by different role players and the distribution of the roles and responsibilities is thus critical especially within the municipality to ensure that each role player is adequately aware of the required input and capacity that he/ she should provide within the lifespan of the IDP review process.
- Institutional arrangements for implementation – this is the composition of the key representatives who are critical for the management, execution and implementation of the IDP process.
- Mechanisms for public participation – as previously indicated public participation is a compulsory principle and a legal requirement with regards to the annual review of the IDP process.
- Mechanisms and procedures for alignment – this provides a brief overview regarding the required procedures for vertical and horizontal alignment that the IDP needs to achieve. The vertical alignment will include aligning the IDP with National and Provincial policies and District strategies, while the horizontal alignment will include aligning the IDP with the Sector Plans and adjacent municipalities.
- Binding legislations and planning requirements – the proposed IDP review needs to show consciousness by Mogalakwena Municipality of its constitutional and policy mandate for developmental local government including its powers and functions. This section will list the key legislations and policies that must be considered for the review of the IDP.
- Monitoring of the process plan – this process highlights the series of interrelated stages which will culminate the production of the IDP process.
- Action plan with timeframes – the IDP review is a process that is action driven and time bound. This section will therefore set the overall targets and a framework by which the IDP Tasks Team will abide to in order to ensure that the overall process is undertaken and completed within the required timeframes.
- Costs estimates for the review process – This presents the financial implications that will be incurred through allocating the required resources that are needed for undertaking the scope of the review exercise.

2. ALLOCATION OF ROLES AND RESPONSIBILITIES

2.1 Overview

The IDP process is a consultative and participatory process in its nature and this therefore necessitates specific roles and responsibilities for various structures within and outside the municipal jurisdiction. The stakeholders are expected to comply with all the roles and responsibilities that are listed below since they will be applied throughout the process.

2.2 Distribution of roles and responsibilities

2.2.1 Roles and responsibilities of internal role players

Table 2: Roles and responsibilities within the municipality

ROLE PLAYER	ROLES AND RESPONSIBILITIES
COUCIL	• Approve and adopt the process and framework plans as well as IDP and budget • Monitor the implementation and approve any amendments of the plan when necessary.
MAYOR & EXCO	• Consider the IDP and Budget timetable and Process Plan and submit to Council for approval. The Mayor 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 the IDP and budget-related policies, the tabling and adoption of any amendments to the IDP and budget-related policies and consultative processes. (MFMA section 21(1)(b)) • Overall management, coordination and monitoring of the IDP process. • Assign and delegate responsibilities in this regard to the Municipal Manager. • Submit the draft IDP to Council for approval. • Provide political guidance in IDP and Budget (in terms of section 53(a) of the MFMA. • Co-ordinate plans and Timetables for the Budget. • Exercise close oversight on Budget Preparation Process.
SPEAKER	• Overall monitoring of the public participation process. • Oversight of the ward committee system.
WARD COUNCILLORS / WARD COMMITTEES	• Form a link between the Municipality and residents. • Link the IDP process to their respective Wards. • Assist in the organizing of public consultation and participation. • Monitor the implementation of the IDP with respect to their wards • Encourage residents to take part in the IDP process.
MUNICIPAL MANAGER	• Managing and coordinate the entire IDP process as assigned by the Mayor. • Fulfil the duties of Accounting Officer as set out in Sections 68 and 69 of the MFMA.
CHIEF FINACIAL OFFICER	• The CFO must perform such budgeting duties as delegated by the accounting officer. (MFMA section 81(e))
MANAGERS AND HEADS OF DEPARTMENTS	• Provide technical, sector and financial information for analysis for determining priority issues. • Provide technical expertise in consideration and finalization of strategies and identification of projects. • Preparation of project proposals, integration of projects and sector programmes.

ROLE PLAYER	ROLES AND RESPONSIBILITIES
IDP MANAGER	• Prepare IDP process plan and monitor the timeous implementation thereof. • Day to day management and coordination of the IDP process. • Ensure stakeholder engagement in IDP process by organizing meetings for engagement. • Ensure that the IDP process is participatory and that planning is ward-based oriented. • Respond to public and MEC comments on Draft IDP.
WARD COMMITTEE COORDINATOR	• Assist the Speaker to coordinate the process of establishing ward committees. • Responsible for logistical arrangements pertaining to ward committee meetings. • The responsibility to meet regularly with the ward committees to ensure appropriate communication with the communities through the ward committee structure. • The responsibility to ensure that representations made through the ward committees and ward councilors are channeled to the appropriate structures/functionaries for further attention/information. • To provide the administrative support to ward committees.
MANAGER BUDGET & REPORTING	• Responsible for the Management, planning and compilation of Budget. • Day to day management and coordination of the Budget process.
IDP AND BUDGET STEERING COMMITTEE	• Refinement and Quality check of IDP document to ensure compliance with legislation. • To provide technical assistance to the mayor in discharging the responsibilities set out in Section 53 of the MFMA. • Consist of the Mayor, portfolio Councilors, the Municipal Manager, the Chief Financial Officer, Directors and Head of Departments to give technical advice if necessary and any other members as the Mayor may deem fit.

2.2.2 Roles and responsibilities of external role players

Table 3: Distribution of roles and responsibilities between the municipality and external role players

ROLE PLAYER	ROLES AND RESPONSIBILITIES
MOGALAKWENA LOCAL MUNICIPALITY	• Prepare and adopt the IDP. • Undertake the overall planning, management and coordination of the IDP process. • Consider comments of the MEC on the IDP and adjust the IDP if necessary. • Ensure linkage between the Budget and IDP. • Ensure that the annual business plans, budget and performance management system are linked to and based on the IDP.
LOCAL RESIDENTS, AND STAKEHOLDERS	• Represents interest and contributes knowledge and ideas in the IDP process by participating in and through the ward committee structures. • Keep constituencies informed on IDP activities and outcomes. • Participate in IDP service delivery needs analysis. • Submit written representation and comment on draft IDP and Draft annual budgets
WATERBERG DISTRICT MUNICIPALITY	• Ensure alignment of the IDP between the municipality and the district municipality (Integrated District and Local Planning). • Preparation of joint strategy workshops between municipality, provincial and national government. • Facilitate engagements and planning sessions on district wide development and service delivery matters. • Coordinate District Public Participation and Integrated Development Planning engagements to share information and best practices.
PROVINCIAL GOVERNMENT IDP DIRECTORATE & PROVINCIAL TREASURY	• Ensure horizontal alignment of the IDP between the municipality and the district municipality. • Ensuring vertical and sector alignment between provincial sector departments/ provincial strategic plans and the IDP process at local/district level. • Guiding the provincial sector departments' participation in and their required contribution to the municipal IDP process; and • Guiding them in assessing draft IDP's and aligning their sector programmes and budgets with the IDP's. • Efficient financial management of Provincial IDP grants. • Monitor the IDP progress. • Assist municipalities in compiling the IDP. • Coordinate and manage the MEC's assessment of the IDP. • Provide IDP related training where required. • Share best practices in relation to IDP document content, strategic alignment and spatial mapping. • Provincial Treasury must provide views and comments on the draft budget and any budget related policies and documentation for consideration by council when tabling the budget. • Conduct Medium Term Revenue and Expenditure Framework (MTREF) budget and IDP assessment.
INTERNAL SECTOR DEPARTMENTS	• Contribute sector expertise and knowledge. • Provide sector plans and programmes and projects for inclusion in the IDP. • Participate in Ward / Area Development Planning Processes.

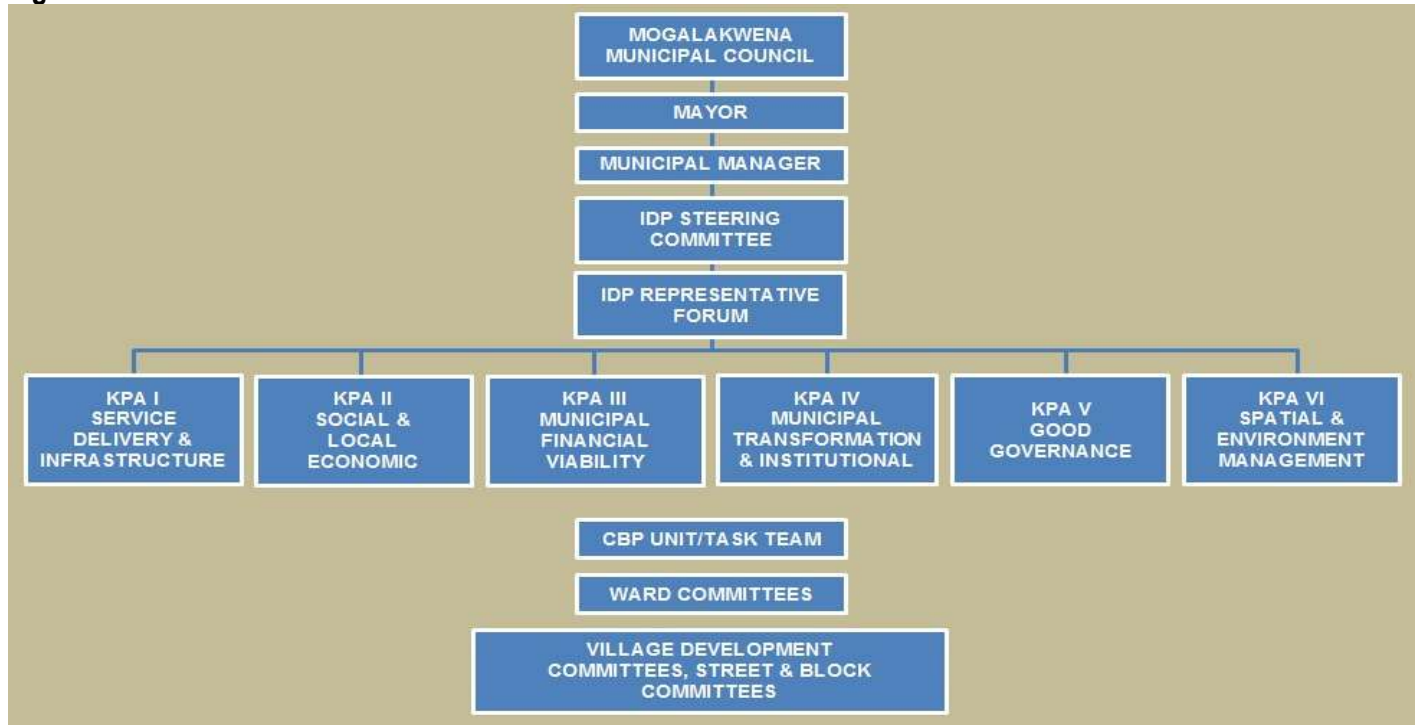
ROLE PLAYER	ROLES AND RESPONSIBILITIES
NATIONAL GOVERNMENT	• National Treasury issues guidelines on the manner in which municipal councils should process their annual budgets, including guidelines on the formation of a committee of the council to consider the budget (Section 23(3) of the MFMA).

3. INSTITUTIONAL ARRANGEMENTS FOR THE IDP IMPLEMENTATION

3.1 IDP review structure

The IDP process needs to be managed effectively and it is very important that institutional arrangements are properly made. The following structure and persons are recommended

Figure 2: IDP review structure



3.2 IDP institutional and management arrangements

It is critical that certain organizational and institutional arrangements be made by the Municipality during the IDP process.

This would have as purpose:

- Institutionalization of participation;
- Effective management of drafting of outputs; and
- Afford affected parties the opportunity to contribute to the process.

Institutionalization of participation, especially in the case of Mogalakwena, where there are **378 198** residents, spread over a land area of **109 294** square kilometers would promote equal rights to participation.

The IDP and Budget formulation process will be guided and undertaken within the following organizational management mechanisms:

- Municipal Council is the final decision-making/approval of IDP and will continuously monitor progress of the development and implementation of its IDP;
- Councillors will be responsible for linking integrated development planning process to their constituencies/wards;
- Nominated EXCO members as IDP Steering Committee of politicians to drive the process, and make key strategic decisions needed at various points on the way;
- IDP Task Team across directorates to drive the IDP;
- Programme task teams including external stakeholders to revise the programmes;

IDP/Budget Steering Committee meet alternately on a quarterly basis.

The IDP Stakeholder Forum is also required in terms of legislation to bring in external stakeholders at key decision points in the process, who have a statutory right to be involved in the decision-making process around the IDP. Wards will be making their proposals and inputs through the community-based planning process, but will also form part of the Stakeholder Forum. Programme Task Teams will be established by respective directorates involving external stakeholders in the review of development programmes.

3.2.1. IDP/Budget Steering Committee

The IDP/Budget Steering Committee (SC) is a strategic, political and technical working team making political and technical decisions and inputs that must ensure a smooth compilation and implementation of the IDP. The IDP SC and the Stakeholder Forum will be constituted for the preparation of the IDP process. As part of the IDP and budget formulation process, the Steering Committee which supports the Municipal Manager, the Manager: IDP and the Budget Office should remain as follows:

Institutional composition:

- The IDP/Budget Steering Committee will be chaired by the Mayor and in his/ her absence, a delegated EXCO councilor.
- Members of the IDP/Budget Steering Committee will consist of the Mayor, portfolio Councilors, the Municipal Manager, the Chief Financial Officer, Directors and Head of Departments to give technical advice if necessary and any other members as the Mayor may deem fit.
- Secretariat will be provided by the Planning & Development Services

Terms of Reference for the IDP/Budget Steering Committee

The terms of reference for the IDP and Budget Steering Committee are as follows:

- Facilitate terms of reference for the various planning activities associated with the IDP and Budget;
- Commission studies necessary as may be required for the successful compilation of the IDP;
- Processes and documents:
 - Inputs from sub-committee/s, study teams;
 - Inputs from provincial sector departments and support providers;
 - Processes, summarise and document outputs;
 - Makes content and technical recommendations;
 - Prepare, facilitate and document meetings;
- Facilitate control mechanisms regarding the effective and efficient implementation, monitoring and amendment of the IDP and Budget;
- Ensure coordination and integration of sectoral plans and projects; and
- Ensure that the municipal budget is in line with the IDP.

4. MECHANISMS AND PROCEDURE FOR PUBLIC PARTICIPATION IN THE IDP PROCESS

4.1. Overview

In line with section 16 of the Municipal Systems Act 2000, the IDP review process would involve an intensive and structured public and stakeholder's participation process. Public participation has become one of the key features of developmental government. The aspect of public participation has been entrenched in the constitution and chapter 4 of the Municipal Systems Act is a legislative requirement. Participation by interested parties ensures that IDP addresses real issues that are experienced by communities within the local municipality. The establishment of the Representative Forum ensures that public participation is indeed put into practice by the local municipality.

4.2. Mechanisms for participation

Section 17 of the Municipal System Act, 2000 deals with the mechanism, process and procedures for community participation. In terms of this section, community participation in the IDP Process has been structured as follows:

(a) Ward Committees

Meetings will be held with ward committees to inform local community about the IDP Review process, provide report back on the progression of the implementation of the review process as well as on projects that are currently being implemented in the municipal area, review the existing IDP project list and identify new projects.

(b) IDP & Budget roadshows & Community Based Planning (CBP)

Mogalakwena Municipality, in conjunction with Waterberg District Municipality, intends to undertake the community-based planning during August – October 2025 for needs identification per ward and April 2026 for mayoral roadshows for final community inputs in the IDP/Budget documents. This summit will comprise of the administrative and political offices within both Mogalakwena Municipality and Waterberg District Municipality. The invitation will be extended to the councillors, ward committees and CDWs. The district will present the programs and projects as captured on the draft district wide IDP.

(c) Strategic planning

Strategic planning will be undertaken in the form of the workshop with Senior, Middle Management, Municipal Mayor, labour unions, external stakeholders and EXCO Members. The session will be undertaken between December 2025 and March 2026, and it will entail the review of the strategic planning framework. This Strategic Framework should indicate the strategic direction of the municipality, and form the basis for updating the Vision, Mission, Values, Objectives and Strategies. Furthermore, the most important aspect here is the formulation of key performance indicators.

(d) IDP Representatives Forum

The IDP and Budget Forum will facilitate and co-ordinate participation as part of the preparation phase of the IDP and will continue its functions throughout the annual IDP Review processes. The proposed composition of the IDP and Budget Forum is potentially municipal stakeholders. There are four proposed IDP Forum meetings to be held during the review process. The table below indicates the details with regards to the meetings that will be undertaken.

Table 4: IDP representatives' forum meeting purpose and output

Proposed Forum Meetings	PURPOSE	OUTPUT
First IDP Forum Meeting	The first meeting will be undertaken at the analysis phase of the IDP process. The aim of this meeting is to highlight the past performance of the previous financial years in terms of the success, challenges and achievements in meeting the intended goals, strategic objectives and addressing the backlogs. The second aim will primarily focus on the presentation of the reviewed analysis in order to examine the relevance of previous priority issues and to assess new issues.	IDP Analysis Report
Second IDP Forum Meeting	The primary aim of this meeting is to align the development strategy with the new priorities including those of the district and the sector departments. Its objectives are as follows: - To review the development strategic framework, to receive the presentations from the sector departments on their priorities.	Strategic Planning Framework
Third IDP Forum Meeting	The primary aim of this meeting is to integrate information obtained from the ward committee's meetings. Its objectives are as follows: - Discussion regarding the existing IDP Priority issues and projects, Submission of additional projects within the municipality, Developing a municipal list of priority projects.	List of Priority Projects
Fourth IDP Forum Meeting	The primary aim of this meeting is to integrate information obtained from all stakeholders. Its objectives are as follows: - Incorporate in-puts by all stakeholders Give feed-back to the community	Approved IDP with community inputs.

Terms of Reference for the IDP Representative Forum

The terms of reference for the IDP Representative Forum are as follows:

- Represent the interest of the municipality's constituency in the IDP process;
- Form a structures link between the municipality and representatives of the public;
- Provide an organisational mechanism for discussion, negotiation and decision making between the stakeholders including municipal government;
- Ensure communication between all the stakeholder representatives including the municipal;
- Integrate and prioritise issues, strategies, projects and programmes and identify budget requirements; and
- Monitor the performance of planning and implementation process.

(e) Local and national media

National and Local newspapers, local radio stations and the Municipal newsletter will be used to inform the community of the progress of the IDP.

(f) Municipal website and social media

The municipal website (www.mogalakwena.gov.za) will also be utilized to communicate and inform the community. Copies of the IDP and Budget will be placed on the website for people and service providers to download. And the official Facebook page of the municipality will also be used to disseminate information about the progress IDP.

(g) Traditional authority and Municipal Satellite & SDA Offices

Copies of the IDP and Budget will be distributed to all tribal offices within the municipality and all municipal satellite and service delivery areas.

4.3. Suggested activities and mechanisms for participation per IDP planning phase Table 5: Mechanisms for participation activities per IDP phase

PLANNING PHASE	ACTIVITIES	MECHANISM
PREPARATION PHASE	Inputs into the process plans and framework for IDP review.	Meetings/ Workshops
ANALYSIS PHASE	To participate in gaps identification. To ensure that identified gaps are in line with developmental issues.	Meetings/ Workshops
STRATEGY PHASE	Ensure that developmental objectives are realistic. Ensure that reviewed strategies are in line with localized guidelines. Ensure that reviewed strategies are in line with development priorities. Participate in discussions to formulate and adopt alternative strategies.	Meetings/ Workshops
PROJECT PHASE	Discussions on the reviewed project proposals.	Meetings/ Workshops
INTEGRATION PHASE	Integrating all reviewed activities and programmes.	Meetings/ Workshops
APPROVAL	Comments.	Meetings/ Workshops

5. MECHANISMS AND PROCEDURES FOR ALIGNMENT

Alignment within the review process serves as an instrument to synthesize and integrates the top down and bottom-up planning processes between different spheres of government. The IDP planning processes is a local process, which requires inputs and support from all spheres of government so that the IDP is in line with provincial and national policies and strategies. This will make sure that such plans are then considered for financial allocations or departmental budgets and conditional grants.

Cross-border alignment with neighboring municipalities is also necessary to ensure the spatial coordination of development effort. This can be achieved by using the existing Provincial Coordinating Committee as well as strategic discussions between neighboring local municipalities.

5.1. Alignment with stakeholders

Alignment with stakeholders is essential in order that the Waterberg District Municipality and Mogalakwena's priorities can be reflected in their project prioritization process, as well as reflecting those projects in the IDP. It is anticipated that the IDP/Budget Roadshows and IDP Representatives Forum which will be led by EXCO and Section 56 Managers will create such a platform as well as a series of individual meetings with key organs of the state.

5.2. Stakeholders in the IDP Process

- *Mogalakwena Local Municipality*
The IDP guides the development plans of the local municipality.
- *Councilors*
The IDP gives councilors an opportunity to make decisions based on the needs and aspirations of their constituencies.
- *Communities and other stakeholders*
The IDP is based on community needs and priorities. Communities have the chance to participate in identifying their most important needs. The IDP process encourages all stakeholders who reside and conduct business within a municipal area to participate in the preparation and implementation of the development plan.
- *National and provincial sector departments*
Many government services that affect communities at local level are delivered by provincial and national government departments for example: police stations, clinics and schools. Municipalities must take into account the programmes and policies of these departments. The departments should participate in the IDP process so that they can be guided on how to use their resources to address local needs.

6. LEGISLATION AND PLANNING REQUIREMENTS

6.1. Legal framework

The preparation of the IDP and Budget processes are regulated by the Municipal Systems Act, No 32 of 2000 and the Municipal Finance Management Act, No 56 of 2003. This is to ensure certain minimum quality standards of the integrated development planning and budget process and proper coordination between and within the spheres of government.

As the IDP is a legislative requirement it has a legal status and it supersedes all other plans that guide development at local level. The Municipal Systems Act, no 32 of 2000 (as amended) and the Municipal Finance Management Act, No 56 of 2003 confer the responsibility on the Mayor to provide political guidance over the budget process and the priorities that must guide the preparation of the annual budgets. In terms of section 53 of the Municipal Finance Management Act the Mayor must also coordinate the annual revision of the integrated development plan in terms of section 34 of the Municipal Systems Act and the preparation of the annual budget, and determine how the integrated development plan is to be taken into account or revised for the purpose of the budget. The Municipal Systems Act further requires the following regarding the IDP process:

Chapter 5 and Section 25 (1) of the Municipal Systems Act (2000) indicate that:

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

- a) Links integrates and coordinates plans and takes into account proposals for the development of the municipality;
- b) Aligns the resources and capacity of the municipality with the implementation of the plan;
- c) Complies with the provisions of this Chapter; and
- d) 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 plan, Chapter 5 and Section 26 of the Municipal Systems Act (2000) indicate that: An integrated development plan must reflect:

- a) The municipal council's vision for the long-term development of the municipality with special emphasis on the municipality's most critical development and internal transformation needs;
- b) 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;
- c) The council's development priorities and objectives for its elected term, including its local economic development aims and its internal transformation needs;
- d) 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;
- e) A spatial development framework which must include the provision of basic guidelines for land use management system for the municipality;
- f) The council's operational strategies;
- g) Applicable disaster management plans;
- h) A financial plan, which must include a budget projection for at least the next three years; and
- i) The key performance indicators and performance targets determined in terms of section 41.

Section 27 stipulates that:

- 1) Each district municipality, within a prescribed period after the start of its elected terms and after following a consultative process with the local municipalities within its area, must adopt a framework for integrated development planning in the area as a whole;
- 2) A framework referred to in subsection (1) binds both the district municipality and the local municipalities in the area of the district municipalities;
- 3) The framework must ensure proper consultation, co-ordination and alignment of the IDP Process of the district municipality and the various local municipalities.

The IDP requires that municipal planning processes be in line with the national and provincial legislation, policies, programmes and strategies which in turn will be able to inform annual budget allocations. National Acts and Policies further require local government to produce certain integrated sector plans which complements the IDP, thereby avoiding unnecessary duplications. This will necessitate a well co – ordinated and integrated information sharing and dissemination between specific sector departments and municipalities.

The following is a list of binding legislation and requirements considered during the IDP planning processes and should also apply during review processes.

Table 6: Binding legislation and requirements

SECTOR DEPARTMENTS	LEGAL REQUIREMENT	LEGALLY BINDING LEGISLATION/POLICY/DIRECTIVE	VALUE ADDING CONTRIBUTION
CoGHSTA Cogta National and Provincial Treasury	IDP PMS Financial Management /Financial Plan (Budgeting)	Municipal Systems Act, Municipal Structures Act, MFMA IGR Framework Act	Co – ordination of Development
Cogta/Presidency Department of Environment and Tourism Department of Economic Development	NDP/LDP/IDP/MTSF Alignment Integrated Waste Management Integrated Environmental Management Plan Disaster Management Plan Local Economic Development	Cabinet Lekgotla Decision NEMA White Paper on pollution and waste management White Paper on Conservation and Sustainable use of South Africa's biodiversity Business Registration Act Local Economic Development Policy White Paper on Local Government Disaster Management Act/ Municipal Systems Act	Alignment and co-ordination of development Attainment of Local Agenda 21 Promotion of economic growth and job creation Attainment of millennium development goals
DWAS	WSDP	Water Services Act	Management of scarce water resources. Regulation of water services.
DOH/CoGHSTA	Housing strategy and targets/ Housing Chapter of the IDP	National Housing Policy Housing Act	Housing Urbanization Information System (HUIS) Provision of secured and sustainable human settlement
DOT	Integrated Transport Plan	National Transport Act	Co – ordination and standardization of transportation
DLA	Land Reform Development and Planning / LUMS/ Directive Principles	South African Land Policy Restitution of Land Act Development Facilitation Act White Paper on Spatial Planning and Land Use Management and Land Use Bill	Redress to the previously disadvantaged and Promote sustainable human settlements

7. COST ESTIMATES/BUDGET

Table 7: Cost components for the IDP review process:

NO.	DESCRIPTION	BUDGETED AMOUNT
1.	Road shows and public participation	R 2 170 956.00
2.	Workshops & Meetings	
3.	Advertisements	
4.	Printing Documentation	
TOTAL		R 2 170 956.00

8. KEY IDP, BUDGET AND PMS TIME SCHEDULE OF EVENTS

In accordance with section 28 of the Local Government: Municipal Systems Act 32 of 2000 that stipulates that:

- 1) 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.
- (2) The municipality must through appropriate mechanisms, processes and procedures established in terms of Chapter 4, consult the local community before adopting the process.
- (3) A municipality must give notice to the local community of particulars of the process it intends to follow.

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To give effect to the above-mentioned requirements the table below depicts various phases and timeframes for the review of the IDP:

DELIVERABLE AND ACTIVITY	RESPONSIBLE PERSON	PURPOSE / OUTPUT	LEGISLATIVE REQUIREMENT AND INFORMATION	TIME FRAME
1. PREPARATION OF IDP AND BUDGET PROCESS PLAN				
a) Develop Draft 2026/2027 IDP, Budget and PMS Process Plan	IDP Manager	Draft 2026/2027 IDP, Budget & PMS Process Plan	MSA Section 27, 28, 29 and 41	14 – 18 July 2025
b) Advertise Draft 2026/2027 IDP, Budget & PMS Process Plan for public comments	IDP Manager	Notification to public and Ward Committees on process to be followed	MSA Section 21, 28(3)	21 July – 20 August 2025
c) First IDP/Budget and PMS Steering Committee	IDP Manager	Quality check and finalize the draft Process plan for 2026/2027	MFMA Section 21	13 August 2025
d) First IDP Representative forum	IDP Manager	Stakeholder engagement and draft Process plan for 2026/2027	MSA Section 28	21 August 2025
e) Tabling of Draft 2026/2027 IDP/Budget Process Plan to Council for approval with schedule for IDP Public meetings.	Municipal Manager IDP Manager	Approved 2026/2027 Process Plan	MFMA Section 21 (b)	26 August 2025
f) Table 2025/2026 Fourth Quarter Performance Report to Council.	Municipal Manager	Report on Councils Agenda	PMS Framework	26 August 2025
g) Place 2025/2026 Fourth Quarter Performance Report on municipal website.	Municipal Manager	Fourth Quarter Corporate Performance Report on website	MFMA Section 75 (2) MSA 21(b)	27 August 2025
h) Submit 2025/2026 Fourth Quarter Performance Report to National and Provincial Treasury	Municipal Manager	Fourth Quarter Corporate Performance Report submitted	MBRR- Section 31	29 August 2025
i) Give notice to the local community of particulars of the Process Plan	IDP Manager	Notification to public and Ward Committees – Adopted 2026/2027 Process Plan	MSA Section 21, 28(3)	02 – 16 September 2025

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DELIVERABLE AND ACTIVITY	RESPONSIBLE PERSON	PURPOSE / OUTPUT	LEGISLATIVE REQUIREMENT AND INFORMATION	TIME FRAME
2. SITUATIONAL ANALYSIS – ASSESSMENT OF EXISTING LEVELS OF DEVELOPMENT				
a) Public engagement/Community Based Planning sessions	IDP Manager	Assessment of existing level of development/situational analysis	MSA Section 29	19 August – 10 October 2025
b) Community Consultation Forums on proposed 2026/2027 tariffs, indigent credit, credit control, and free basic services	IDP Manager	Finalize 2026/2027 tariff structure/income budget	MFMA Section 17	01 October 2025 – 30 April 2026
c) Second IDP, Budget & PMS steering committee	IDP Manager	Quality check and finalize the draft Situational Analysis report for 2026/2027	MSA Section 28	05 November 2025
d) Second IDP Representatives Forum	IDP Manager	Stakeholder engagement and Situational Analysis report for 2026/2027	MSA Section 28	13 November 2025
3. MUNICIPAL STRATEGY REVIEW				
a) Convene High Level Strategic Planning Session to Review municipal high-level overarching strategy and long and short-term development objectives.	Municipal Manager IDP Manager S56 Managers Mayor & EXCO	Identify and discuss critical challenges projects / programmes for 5-year IDP in line with available funds	Internal Planning and Management Strategy	18 – 20 February 2026
4. PROJECTS REVIEW				
a) Mid-year budget and performance assessment visit by Provincial Treasury	Municipal Manager CFO	Quality assurance and finalizing mid-term report	MFMA Section 72	January – March 2026
b) Task team consultation /projects site visits and Project identification	Municipal Manager IDP Manager S56 Managers PMU Mayor & EXCO	Monitoring implementation of 2025/2026 IDP projects and Preparation of 2026/2027 IDP Projects	MSA Chapter 4	19 January – 27 February 2026
c) Report on the Mid-Term performance of the SDBIP	Municipal Manager	Finalize Mid-year performance report	MFMA Section 72	27 January 2026
d) Table Draft Annual Report to Council	Municipal Manager	Draft Annual report considered by council	MFMA Section 127	27 January 2026

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DELIVERABLE AND ACTIVITY	RESPONSIBLE PERSON	PURPOSE / OUTPUT	LEGISLATIVE REQUIREMENT AND INFORMATION	TIME FRAME
5. PROJECTS REVIEW				
a) Make the Annual Report public	Municipal Manager	Advertisement, oversight report	MFMA Section 127	February 2026
b) Third IDP/Budget and PMS Steering Committee	IDP Manager	Quality check and finalize the draft 2026/2027 IDP & Budget	MSA Section 17 and 28	18 February 2026
c) Tabling of 2025/2026 Adjustments Budget	CFO	Adjusted 2025/2026 Budget	Section 28 of the MFMA	24 February 2026
d) Publication of the Adjustment budget		Publication of approved 2025/2026 Adjustment Budget	Section 28 of the MFMA	25 February – 03 March 2026
e) Third IDP Representative Forum	IDP Manager	Stakeholder engagement and draft 2026/2027 IDP & Budget	MSA Section 16, 17 and 28 MFMA Section 21	12 March 2026
f) Special IDP/Budget and PMS Steering Committee for draft 2024/2025 budget	Municipal Manager BS Committee	Draft IDP, Capital and Operating Budget and SDBIP for 2026/2027	MFMA, MBRR Section 14(2)	19 March 2026
g) Table Draft 2026/2027 IDP, Budget and SDBIP to Council	Municipal Manager CFO PMS	Draft IDP, Budget and SDBIP	MFMA Section 22 and 23, MSA Reg 3 (4) (a-b)	24 March 2026
h) Approval of the Oversight Report	Municipal Manager	Oversight report and Annual report adopted	MFMA Section 129	24 March 2026
i) IDP/Budget Mayoral roadshow	IDP Manager	Inform and obtain public input/comments on draft IDP, Budget and tariffs	MFMA Section 22 & 23	07 – 30 April 2026
j) Budget and benchmark assessment visit by Provincial Treasury	Municipal Manager S56 Managers IDP Manager	Provincial feedback report on Draft IDP and Budget	MFMA Section 21	April – May 2026
k) Screening, alignment and consolidation of inputs from communities	IDP Manager	Consult stakeholders on draft 2026/2027 revised IDP and Budget – compile report thereof	MFMA Section 23	04 – 08 May 2026

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DELIVERABLE AND ACTIVITY	RESPONSIBLE PERSON	PURPOSE / OUTPUT	LEGISLATIVE REQUIREMENT AND INFORMATION	TIME FRAME
6. APPROVAL OF 2026/2027 IDP AND BUDGET				
a) Fourth IDP/Budget and PMS Steering committee	IDP Manager	Quality check and consider comment from stakeholders and revise the draft 2026/2027 IDP & Budget accordingly if necessary	MBRR Section 16(1)	13 May 2026
b) Fourth IDP Representative Forum	IDP Manager	Stakeholder engagement and final 2026/2027 IDP & Budget	MFMA Section 21 and 24	21 May 2026
c) Table the 2026/2027 IDP & Budget to council	Mayor, CFO and Municipal Manager	Approved 2026/2027 IDP and Budget	MFMA Section 24 and 25 MSA Reg. 2(1)	26 May 2026
d) Submission of approved IDP & Budget to CoGHSTA and Provincial Treasury	IDP Manager	Submission of approved IDP, Budget and related documents and resolution	MFMA Section 21 and 24	29 May – 05 June 2026
e) Publish approved 2026/2027 IDP & Budget	IDP Manager	Publication of approved 2026/2027 IDP & Budget and related documents	MFMA Section 22 MBRR Section 18 MSA Section 21A and 21B	01 – 30 June 2026
f) Approval of SDBIP with 28 Days after budget approval	Municipal Manager	Approved Top Layer SDBIP for 2026/2027	MFMA Section 53(1)(c)(ii)(2)	01 – 30 June 2026